

Mail Stop 4561

January 28, 2008

VIA USMAIL and FAX (702) 233 - 2586

Mr. Sean McKay  
Chief Accounting Officer  
Black Gaming, LLC  
10777 West Twain Avenue  
Las Vegas, Nevada 89135

**Re: Black Gaming, LLC**  
**Form 10-K for the year ended 12/31/2006**  
**Filed on 4/2/2007**  
**File No. 333-123179**

Dear Mr. Sean McKay:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Van Doorn  
Senior Assistant Chief Accountant