

Mail Stop 3561

June 10, 2008

Via Fax & U.S. Mail

Ms. Deborah Pierce, Chief Financial Officer
155 East Tropicana LLC
115 East Tropicana Avenue
Las Vegas, Nevada 89109

**Re: 155 East Tropicana LLC
Form 10-K for the year ended December 31, 2007
Filed March 31, 2008
File No. 333-12924**

Dear Ms. Pierce:

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 Cvrkel
Branch Chief