



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-7010

Mail Stop 3010

December 24, 2009

Fred J. Kleisner
Chief Executive Officer
Morgans Hotel Group Co.
475 Tenth Avenue
New York, New York 10018

**Re: Morgans Hotel Group Co.
Schedule 14A
Filed December 11, 2009
File No. 001-33738**

Dear Mr. Kleisner:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

Tom Kluck
Branch Chief

cc: Robert Downes