



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

July 20, 2010

Richard Szymanski
Chief Financial Officer and Secretary
Morgans Hotels Group Co.
475 Tenth Avenue
New York, New York 10018

**Re: Morgans Hotel Group Co.
Registration Statement on Form S-3
Filed June 29, 2010
File No. 333-167867**

Dear Mr. Szymanski:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. Where you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Incorporation of Certain Information By Reference, page 27

1. We note that you incorporate by reference any future filings you make “until the offering of the securities covered by this prospectus is completed.” Please note that you should specifically incorporate by reference any filings made after the date of the initial registration statement and prior to effectiveness. Please refer to Securities Act Forms – Compliance & Disclosure Interpretations, Question 123.05 for guidance and revise your disclosure accordingly.

Part II – Information Not Required In Prospectus, page II-1

Item 16. Exhibits, page II-2

2. We note that exhibit 25.1 indicates that the Statement of Eligibility of the Trustee will be filed by amendment or incorporated by reference. Please be aware that companies relying upon Section 305(b)(2) of the Trust Indenture Act to designate the trustee on a delayed basis must separately file the Form T-1 under the electronic form type “305B2.” In this situation, companies should not file the Form T-1 in a post-effective amendment to the registration statement or in a Form 8-K that is incorporated by reference into the registration statement. Please refer Trust Indenture Act of 1939 - Compliance & Disclosure Interpretations, Section 220.01, and revise your exhibit index accordingly.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Richard Szymanski
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July 20, 2010
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Please contact Erin E. Martin at (202) 551-3391 or me at (202) 551-3386 with any other questions.

Sincerely,

Duc Dang
Attorney-Advisor

cc: J. Warren Gorrell, Jr., Esq.
Bruce W. Gilchrist, Esq.
Ivan Douglas, Esq.
Hogan Lovells US LLP
Via facsimile: (202) 637-5910