



DIVISION OF
CORPORATION FINANCE

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

January 31, 2011

Mr. Richard Szymanski
Chief Financial Officer
Morgans Hotel Group Co.
475 Tenth Avenue
New York, NY 10018

**Re: Morgans Hotel Group Co.
Form 10-K for the year ended December 31, 2009
Filed March 12, 2010
Definitive Proxy Statement
Filed April 15, 2010
File No. 001-33738**

Dear Mr. Szymanski:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Daniel L. Gordon
Branch Chief