



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0306

Mail Stop 4720

March 15, 2011

Michael Baron
Chief Executive Officer
Las Vegas Railway Express, Inc.
6650 Via Austi Parkway, Suite 170
Las Vegas, NV 89119

**Re: Las Vegas Railway Express, Inc.
Form 10-K for Fiscal Year Ended
March 31, 2010
File No. 333-144973**

Dear Mr. Baron:

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

Sincerely,

John P. Nolan
Senior Assistant Chief Accountant