



DIVISION OF
CORPORATION FINANCE

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

June 22, 2010

Joanne M. Beckett
Vice President and General Counsel
Tropicana Las Vegas Hotel and Casino, Inc.
3801 Las Vegas Boulevard South
Las Vegas, Nevada 89109

**Re: Tropicana Las Vegas Hotel and Casino, Inc.
Post-Effective Amendment No. 1 to Form 10
Filed May 28, 2010
File No. 000-53894**

Dear Ms. Beckett:

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

Sincerely,

Jennifer Gowetski
Senior Counsel

cc: Janet S. McCloud, Esq.
Harry H. Demas, Esq.
Glaser, Weil, Fink, Jacobs, Howard & Shapiro, LLP