



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

August 19, 2010

Cliff J. Vallier  
President  
Greektown Superholdings, Inc.  
555 East Lafayette  
Detroit, Michigan 48226

**Re: Greektown Superholdings, Inc.  
Amendment No. 3 to  
Form 10  
Filed August 4, 2010  
File No. 000-53921**

Dear Mr. Vallier:

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

Sincerely,

John Stickel  
Attorney-Advisor

cc: Richard A. Goldberg  
Fax: (212) 698-3599