

Mail Stop 3561

July 24, 2008

Via Fax & U.S. Mail

Mr. Daniel J. D'Arrigo  
Chief Financial Officer  
3600 Las Vegas Boulevard South  
Las Vegas, Nevada 89109

**Re: MGM Mirage  
Form 10-K for the year ended December 31, 2007  
Filed February 29, 2008  
File No. 001-10362**

Dear Mr. D'Arrigo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel  
Branch Chief

VIA FACSIMILE (702) 693-7528  
Mr. Daniel D'Arrigo  
Chief Financial Officer