

Mail Stop 3561

July 16, 2009

Via Fax & U.S. Mail

Mr. James J. Murren, Chief Executive Officer
MGM Mirage
3600 Las Vegas Boulevard - South
Las Vegas, Nevada 89109

Re: MGM Mirage
Form 10-K for the year ended December 31, 2008
Filed March 17, 2009
File No. 001-10362

Dear Mr. Murren:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief