

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