

Mail Stop 3561

August 23, 2010

Via Fax & U.S. Mail

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

**Re: MGM Resorts International  
Form 10-K for the year ended December 31, 2009  
Filed February 26, 2010  
File No. 1-10362**

Dear Mr. Murren:

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

Linda Cvrkel  
Branch Chief