



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 2, 2008

Paul W. Lowden  
President  
Archon Corporation  
4336 Losee Road, Suite 5  
North Las Vegas, NV 89030

RE: Archon Corporation  
Form 10-K for the fiscal year ended September 30, 2007  
File No. 001-09481

Dear Mr. Lowden:

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

Sincerely,

Amanda McManus  
Branch Chief – Legal