



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 12, 2009

BY U.S. MAIL and FACSIMILE

Mr. Paul W. Lowden  
President and Chief Executive Officer  
ARCHON CORPORATION  
4336 Losee Road, Suite 5  
North Las Vegas, Nevada 89030

**Re: Archon Corporation**  
**Item 4.01 Form 8-K**  
**Filed February 17, 2009**  
**File No. 1-09481**

Dear Mr. Lowden:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant