



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

November 4, 2010

Mr. Grant L. Siler
Principal Accounting Officer
Archon Corporation
4336 Losee Road, Suite 5
North Las Vegas, Nevada 89030

Re: Archon Corporation
Form 10-K for the year ended September 30, 2009
Form 10-K for the year ended September 30, 2008
File Number: 001-09481

Dear Mr. Siler:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief