

Mail Stop 4561

December 6, 2007

VIA U.S. MAIL AND FAX (602) 957-2780

Margaret Eardley
Chief Financial Officer
ILX Resorts Incorporated
2111 East Highland Ave, Suite 200
Phoenix, AZ 85016

**Re: ILX Resorts Incorporated
Form 10-K for Fiscal Year Ended
December 31, 2006
Filed April 2, 2007
File No. 001-13855**

Dear Ms. Eardley:

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

Sincerely,

Kevin Woody
Branch Chief