

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