



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2010

Ms. Deborah Vitale, President  
Diamondhead Casino Corporation  
1301 Seminole Boulevard, Suite 142  
Largo, Florida 33770

**Re: Diamondhead Casino Corporation**  
**Form 10-K for the year ended December 31, 2009**  
**File No. 000-17529**

Dear Ms. Vitale:

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

Sincerely,

David R. Humphrey  
Branch Chief