

Mail Stop 3561

August 22, 2006

Via Fax & U.S. Mail

Mr. Neil A. Ciarfalia
Chief Financial Officer
AZTAR CORPORATION
2390 East Camelback Road, Suite 400
Phoenix, Arizona 85016

**Re: Aztar Corporation
Form 10-K for the year ended December 31, 2005
File No. 1-12092**

Dear Mr. Ciarfalia:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief