

April 9, 2008

Mail Stop 4561

Tullio J. Marchionne  
Secretary and General Counsel  
Riviera Holdings Corporation  
2901 Las Vegas Boulevard South  
Las Vegas, NV 89109

**Re: Riviera Holdings Corporation  
Item 4.01 Form 8-K  
Filed March 31, 2008  
File No. 0-21430**

Dear Mr. Marchionne:

We have completed our review of your Form 8-K and related filings and do not, at this time, have any further comments.

Sincerely,

William H. Demarest IV  
Staff Accountant