



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

DIVISION OF  
CORPORATION FINANCE

October 15, 2010

Mr. Josh Hirsberg  
Chief Financial Officer  
BOYD GAMING CORPORATION  
3883 Howard Hughes Parkway, Ninth Floor  
Las Vegas, Nevada 89169

**Re: Boyd Gaming Corporation**  
**Form 10-K for fiscal year ended December 31, 2009**  
**File No. 1-12882**

Dear Mr. Hirsberg:

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

Sincerely,

David R. Humphrey  
Branch Chief