



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3561

January 13, 2011

Joseph A. D'Amato  
Chief Executive Officer  
Empire Resorts, Inc.  
c/o Monticello Casino and Raceway, Route 17B  
P.O. Box 5013, Monticello, NY 12701

**Re: Empire Resorts, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 5, 2011**  
**File No. 001-12522**

Dear Mr. D'Amato:

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

Sincerely,

John Dana Brown  
Attorney Advisor