



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 12, 2007

VIA U.S. MAIL AND FAX (605) 988-1323

Mr. Gary H. Ritondaro
Chief Financial Officer
LodgeNet Entertainment Corporation
3900 West Innovation Street
Sioux Falls, South Dakota 57107

**Re: LodgeNet Entertainment Corporation
Form 10-K for Fiscal Year Ended December 31, 2005
Filed March 16, 2006**

Dear Mr. Ritondaro:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director