



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

October 29, 2007

Via Fax & U.S. Mail

Larry Hannappel  
Senior Vice President and Principal Financial Officer  
Century Casinos, Inc.  
1263 Lake Plaza Drive, Suite A  
Colorado Springs, Colorado 80906

**Re: Century Casinos, Inc.**  
**Form 10-K for the year ended December 31, 2006**  
**File No. 000-22900**

Dear Mr. Hannappel:

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

Sincerely,

David R. Humphrey  
Branch Chief