

Mail Stop 3561

May 8, 2008

Via Facsimile and U.S. Mail

Mr. 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, 2007
File No. 0-22900**

Dear Mr. Hannappel:

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

Sincerely,

David R. Humphrey
Branch Chief