



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

March 3, 2010

Via Fax & U.S. Mail

Mr. Larry Hannappel  
Principal Financial Officer  
Century Casinos, Inc.  
2860 South Circle Drive, Suite 350  
Colorado Springs, Colorado 80906

**Re: Century Casinos, Inc.  
Form 10-K for the year ended December 31, 2008  
File No. 000-22290**

Dear Mr. Hannappel:

We have completed our review of your filing and have no further comments at this time.

Sincerely,

David R. Humphrey  
Branch Chief