

Mail Stop 3561

January 24, 2008

Via Fax & U.S. Mail

Mr. Timothy J. Cope
President and Chief Financial Officer
130 Cheshire Lane, Suite 101
Minnetonka, Minnesota 55305

**Re: Lakes Entertainment, Inc.
Form 10-K/A for the year ended December 31, 2006
Filed October 19, 2007
File No. 000-24993**

Dear Mr. Cope:

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

Sincerely,

Linda Cvrkel
Branch Chief