

Mail Stop 3561

March 4, 2010

Via Fax & U.S. Mail

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

**Re: Lakes Entertainment, Inc.
Form 10-K for the year ended December 28, 2008
Filed March 13, 2009
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

VIA FACSIMILE
(952) 449-7064