## September 11, 2007

Mail Stop 4561

Ms. Denise Barton Chief Financial Officer Atlantic Coast Entertainment Holdings, Inc. c/o Stratosphere Casino Hotel & Tower 2000 Las Vegas Boulevard South Las Vegas, NV 89104

Re: Atlantic Coast Entertainment Holdings, Inc.

Form 10-K for the year ended December 31, 2006

Forms 10-Q for the quarters ended March 31 and June 30, 2007

File No. 333-110484

Dear Ms. Barton:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon Branch Chief