

August 7, 2006

Mail Stop 4561

Mr. Robert Schaffhauser
Executive Vice President of Finance
Colony Resorts LVH Acquisitions, LLC
3000 Paradise Road
Las Vegas, NV 89109

**RE: Colony Resorts LVH Acquisitions, LLC
Form 10-K for the fiscal year ended December 31, 2005
Filed March 31, 2006
File No. 0-50635**

Dear Mr. Schaffhauser:

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

Sincerely,

Daniel L. Gordon
Branch Chief