VIA U.S. MAIL AND FAX (702)733-5620

Robert P. Rozek Senior Vice President and Chief Financial Officer Las Vegas Sands Corp. 3355 Las Vegas Boulevard South Las Vegas, Nevada 89109

Re: Las Vegas Sands Corp

File No. 001-32373

Form 10-K for Fiscal Year Ended

December 31, 2007

Dear Mr. Rozek:

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

Sincerely,

Kevin Woody Accounting Branch Chief