



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-3628

June 14, 2007

**Via Facsimile (213)629-5063 and U.S. Mail**

Kenneth J. Baronsky, Esq.  
Milbank Tweed Hadley & McCloy LLP  
601 S. Figueroa Street, 30<sup>th</sup> Floor  
Los Angeles, California 90017

**Re: Station Casinos, Inc.  
Revised Schedule 14A filed June 8, 2007  
File No. 1-12037  
Schedule 13E-3/A filed by Station Casinos, Inc., et al. on June 8, 2007  
File No. 5-48915**

Dear Mr. Baronsky:

We have reviewed the filing listed above and have the following additional comments.

**Proxy Statement**

Special Factors, page 17

--Background of the Merger, page 17

1. We note your response to our previous comment number 6; however, it still remains unclear as to why the Fertittas approached Firm A. For example, did they seek Firm A's participation as an investor or its assistance to identify potential investors?
2. We note your response to our previous comment number 8. Describe the analysis in more detail, quantifying to the extent practicable. Further, Colony would appear to be an affiliate of the company for purposes of the going private transaction and, accordingly, the analysis provided by E&Y may be a 1015 report. Please advise.

Kenneth J. Baronsky, Esq.

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3. We note your response to our previous comment number 9 and cannot agree that the leveraged recapitalization analysis is not an Item 1015 report. In this regard, we note that the special committee compared the merger consideration to the potential value that may result from a leveraged recapitalization as a factor supporting its fairness determination. See the first bullet on page 26.

Recommendation of the Special Committee . . . , page 26

4. We note the disclosure added in response to our previous comment number 12. Please expand to quantify to the extent practicable.

Please promptly amend the Schedules 13E-3 to comply with our comments. Provide the information we request supplementally in a letter “tagged” as correspondence and filed via EDGAR.

Direct any questions to me at (202) 551-3265 or by facsimile at (202) 772-9203

Sincerely,

Pamela Carmody  
Special Counsel  
Office of Mergers  
and Acquisitions