

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

Mail Stop 3561

June 14, 2006

Via Fax & U.S. Mail

Mr. Ronald J. Radcliffe Chief Financial Officer Empire Resorts, Inc. 701 N. Green Valley Parkway Suite 200 Henderson, Nevada 89074

Re: Empire Resorts, Inc.

Form 10-K for the year ended December 31, 2005

Filed: March 30, 2006

Commission File Number: 001-12522

Dear Mr. Radcliffe:

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We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey Branch Chief