



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3561

December 13, 2010

Joseph A. D'Amato
Chief Executive Officer
Empire Resorts, Inc.
c/o Monticello Casino and Raceway, Route 17B
P.O. Box 5013, Monticello, NY 12701

**Re: Empire Resorts, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed October 5, 2010
File No. 001-12522**

Dear Mr. D'Amato:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

John Dana Brown
Attorney Advisor