



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 29, 2007

Via Fax & U.S. Mail

Larry Hannappel
Senior Vice President and Principal Financial Officer
Century Casinos, Inc.
1263 Lake Plaza Drive, Suite A
Colorado Springs, Colorado 80906

**Re: Century Casinos, Inc.
Form 10-K for the year ended December 31, 2006
File No. 000-22900**

Dear Mr. Hannappel:

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