

SEC 1473 (09-02) POTENTIAL PERSONS WHO ARE TO RESPOND TO THE COLLECTION OF INFORMATION CONTAINED IN THIS FORM ARE NOT REQUIRED TO RESPOND UNLESS THE FORM DISPLAYS A CURRENTLY VALID OMB CONTROL NUMBER.

FORM 3

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

OMB APPROVAL

INITIAL STATEMENT OF BENEFICIAL OWNERSHIP OF SECURITIES

OMB Number: 3235-0104 Expires: January 31, 2005 Estimated average burden hours per response 0.5

(Print or Type Responses)

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934, Section 17(a) of the Public Utility Holding Company Act of 1935 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* Miller Robert J. 2. Date of Event Requiring Statement October 22, 2002(1) 4. Issuer Name and Ticker or Trading Symbol Wynn Resorts, Limited (WYNN) 5. Relationship of Reporting Person(s) to Issuer X Director Officer 7. Individual or Joint/Group Filing X Form filed by One Reporting Person

Table I — Non-Derivative Securities Beneficially Owned

Table with 4 columns: 1. Title of Security, 2. Amount of Securities Beneficially Owned, 3. Ownership Form, 4. Nature of Indirect Beneficial Ownership. Content: None.

FORM 3 (Continued)

Table II — Derivative Securities Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)

Table with 6 columns: 1. Title of Derivative Security, 2. Date Exercisable and Expiration Date, 3. Title and Amount of Securities Underlying Derivative Security, 4. Conversion or Exercise Price of Derivative Security, 5. Ownership Form of Derivative Security, 6. Nature of Indirect Beneficial Ownership.

Reminder: Report on a separate line for each class of securities beneficially owned directly or indirectly.

Explanation of Responses:

(1) Anticipated effective date of the Issuer's Registration Statement on Form S-1 (File No. 333-90600).

/s/ Robert J. Miller

October 21, 2002

**Signature of Reporting Person

Date

*If the form is filed by more than one reporting person, see Instruction 5(b)(v)

**Intentional misstatements or omissions of facts constitute Federal Criminal Violations. See 18 U.S.C. 1001 and 15 U.S.C. 78ff(a).

Note: File three copies of this Form, one of which must be manually signed. If space is insufficient, see Instruction 6 for procedure.

<http://www.sec.gov/divisions/corpfin/forms/form3.htm>

Last update: 09/03/2002

POWER OF ATTORNEY

Know all by these presents, that the undersigned hereby constitutes and appoints Marc Rubinstein and John Strzemp, and each of them, the undersigned's true and lawful attorneys-in-fact, to:

- (1) execute for and on behalf of the undersigned, in the undersigned's capacity as an officer of Wynn Resorts, Limited (the "Company"), Forms 3, 4, and 5 in accordance with Section 16(a) of the Securities Exchange Act of 1934, as amended, and the rules thereunder;
- (2) do and perform any and all acts for and on behalf of the undersigned which may be necessary or desirable to complete and execute any such Form 3, 4, or 5 and timely file such form with the United States Securities and Exchange Commission and any stock exchange or similar authority; and
- (3) take any other action of any type whatsoever in connection with the foregoing which, in the opinion of such attorney-in-fact, may be of benefit to, in the best interest of, or legally required by, the undersigned, it being understood that the documents executed by such attorney-in-fact on behalf of the undersigned pursuant to this Power of Attorney shall be in such form and shall contain such terms and conditions as such attorney-in-fact may approve in such attorney-in-fact's discretion.

The undersigned hereby grants to each such attorney-in-fact full power and authority to do and perform any and every act and thing whatsoever requisite, necessary, or proper to be done in the exercise of any of the rights and powers herein granted, as fully to all intents and purposes as the undersigned might or could do if personally present, with full power of substitution or revocation, hereby ratifying and confirming all that such attorney-in-fact, or such attorney-in-fact's substitute or substitutes, shall lawfully do or cause to be done by virtue of this power of attorney and the rights and powers herein granted. The undersigned acknowledges that the foregoing attorney-in-fact, in serving in such capacity at the request of the undersigned, is not assuming, nor is the Company assuming, any of the undersigned's responsibilities to comply with Section 16 of the Securities Exchange Act of 1934, as amended, and the rules thereunder.

This power of attorney shall remain in full force and effect until the undersigned is no longer required to file Forms 3, 4, and 5 with respect to the undersigned's holdings of and transactions in securities issued by the Company, unless earlier revoked by the undersigned in a signed writing delivered to the foregoing attorney-in-fact.

IN WITNESS WHEREOF, the undersigned has caused this Power of Attorney to be executed as of this 27th day of September, 2002.

/s/ ROBERT J. MILLER

Signature

Robert J. Miller

Name

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