FORM 4

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

STATEMENT OF CHANGES IN BENEFICIAL OWNERSHIP

OMB APPRO	DVAL					
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Check this box if no longer subject to Section 16. Form 4 or Form 5 obligations may continue. See Instruction 1(b).

Filed pursuant to Section 16(a) of the Securities Exchange Act of 1934 or Section 30(h) of the Investment Company Act of 1940

1. Name and Address of Reporting Person* MILLER ROBERT JOS							2. Issuer Name and Ticker or Trading Symbol WYNN RESORTS LTD [WYNN]									all app	onship of Reporting P Ill applicable) Director		Person(s) to Issuer			
(Last)	3. Date of Earliest Transaction (Month/Day/Year) 05/08/2007												Officer (give title below)		Other (sp							
3131 LAS VEGAS BOULEVARD SOUTH							4. If Amendment, Date of Original Filed (Month/Day/Year)									6. Individual or Joint/Group Filing (Check Applicable Line)						
(Street) LAS VEGAS NV 89109																X Form filed by One Reporting Person Form filed by More than One Reporting Person						
(City)	(5	State) (Zip)																			
		Tabl	le I - Noi	n-Deriv	ative	Sec	curitie	s Acc	quired,	Dis	posed o	f, or	Ben	eficia	ally (Owne	ed					
Date							2A. Deemed Execution Date, if any (Month/Day/Year)		Transaction Disposed Code (Instr. 5)			ities Acquired (A) d Of (D) (Instr. 3, 4			4 and Se Be Ov		ount of ties cially d Following ted	6. Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	ct ect	7. Nature of Indirect Beneficial Ownership (Instr. 4)		
						Code	v	Amount	() (I	A) or D)	Price		Transaction(s) (Instr. 3 and 4)				(
Common	Stock, par	value \$0.01	05/08	3/2007				A		2,500		A \$0		00(1)	Į	5,000	D					
	Table II - Derivative Securities Acquired, Disposed of, or Beneficially Owned (e.g., puts, calls, warrants, options, convertible securities)																					
1. Title of Derivative Security (Instr. 3)	2. Conversion or Exercise Price of Derivative Security	3. Transaction Date (Month/Day/Year)	3A. Deem Execution if any (Month/Da	Date,		ransaction ode (Instr.		5. Number of Derivative Securities Acquired (A) or Disposed of (D) (Instr. 3, 4 and 5)		6. Date Exercisable a Expiration Date (Month/Day/Year)			7. Title and Amount of Securitles Underlying Derivative Security (Instr. and 4)			vative urity r. 5)	9. Number of derivative Securities Beneficially Owned Following Reported Transaction((Instr. 4)	Ownership Form: Direct (D) or Indirect (I) (Instr. 4)	D) ect	11. Nature of Indirect Beneficial Ownership (Instr. 4)		
					Code	v	(A)	(D)	Date Exercisal		Expiration Date	Title	or Nui of	ount mber ares								

Explanation of Responses:

1. Restricted shares of common stock, par value \$0.01 per share, of Wynn Resorts, Limited (the "Company") granted pursuant to the Company's 2002 Stock Incentive Plan. Shares vest on May 8, 2012. If the reporting person ceases to be a director before the shares are fully vested, the shares will vest on a pro rata basis, 20% per year, based upon the number of years served since the grant date.

Remarks:

/s/ John Strzemp, as attorneyin-fact for Robert J. Miller

05/09/2007

** Signature of Reporting Person

Date

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

- * If the form is filed by more than one reporting person, see Instruction 4 (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.

Persons who respond to the collection of information contained in this form are not required to respond unless the form displays a currently valid OMB Number.