

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

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(g)
OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS
UNDER SECTIONS 13 AND 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number: 333-98369

Wynn Las Vegas, LLC

(Exact name of registrant as specified in its charter)

3131 Las Vegas Boulevard South
Las Vegas, Nevada 89109
(702) 770-1100

(Address, including zip code, and telephone number, including
area code, of registrant's principal executive offices)

12% Second Mortgage Notes Due 2010

(Title of each class of securities covered by this Form)

None

(Titles of all other classes of securities for which a duty to
file reports under section 13(a) or 15(d) remains)

Please place an X in the box(es) to designate the appropriate rule
provision(s) relied upon to terminate or suspend the duty to file reports:

Please place an X in the box(es) to designate the appropriate rule
provision(s) relied upon to terminate or suspend the duty to file reports:

Rule 12g-4(a)(1)(i)	<input type="checkbox"/>	Rule 12h-3(b)(1)(i)	<input type="checkbox"/>
Rule 12g-4(a)(1)(ii)	<input type="checkbox"/>	Rule 12h-3(b)(1)(ii)	<input type="checkbox"/>
Rule 12g-4(a)(2)(i)	<input type="checkbox"/>	Rule 12h-3(b)(2)(i)	<input type="checkbox"/>
Rule 12g-4(a)(2)(ii)	<input type="checkbox"/>	Rule 12h-3(b)(2)(ii)	<input type="checkbox"/>
		Rule 15d-6	<input checked="" type="checkbox"/>

Approximate number of holders of record as of the certification or
notice date: 61.

Pursuant to the requirements of the Securities Exchange Act of 1934,
Palo, LLC has caused this certification/notice to be signed on its behalf by
the undersigned duly authorized person.

Date: December 23, 2004

By: /s/ John Strzemp

Name: John Strzemp
Title: Executive Vice President
and Chief Financial Officer
Wynn Resorts, Limited,
as sole member of Wynn
Resorts Holdings, LLC,
as sole member of the
registrant

Instruction: This form is required by Rules 12g-4, 12h-3 and 15d-6 of the
General Rules and Regulations under the Securities Exchange Act of 1934. The
registrant shall file with the Commission three copies of Form 15, one of
which shall be manually signed. It may be signed by an officer of the
registrant, by counsel or by any other duly authorized person. The name and
title of the person signing the form shall be typed or printed under the
signature.

