



DIVISION OF
CORPORATION FINANCE

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

June 16, 2010

Matt Maddox
Chief Financial Officer and Treasurer
Wynn Resorts, Limited
3131 Las Vegas Boulevard South
Las Vegas, NV 89109

Re: Wynn Resorts, Limited
Form 10-K: For the Fiscal Year Ended December 31, 2009
File No. 000-50028
Filed March 1, 2010
Definitive Proxy Statement on Schedule 14A
File No. 000-50028
Filed April 1, 2010

Dear Mr. Maddox:

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

Sincerely,

Lyn Shenk
Branch Chief