



**WYNN RESORTS, LIMITED**  
**3131 Las Vegas Boulevard South**  
**Las Vegas, Nevada 89109**  
**(702) 770-7000**

February 27, 2015

**CONFIDENTIAL: Via EDGAR Correspondence**

U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

Re: *Wynn Resorts, Limited*  
*SEC File No. 000-50028*

Ladies and Gentlemen:

On behalf of Wynn Resorts, Limited, a Nevada corporation (the "Company"), pursuant to Rule 14a-6(d) of the Securities Exchange Act of 1934, as amended, please be advised that the Company filed with the Securities and Exchange Commission on February 27, 2015, the Company's Preliminary Proxy Statement on Schedule 14A in connection with the Company's annual meeting of stockholders to be held on April 24, 2015. The Preliminary Proxy Statement refers to a proposed amendment to the Company's Articles of Incorporation (Proposal 3) and a potential solicitation in opposition (see page 5). Information regarding the number of shares outstanding on the record date and certain dates and page references will be completed when the definitive Proxy Statement is filed. The Company intends to file the definitive Proxy Statement with the Securities and Exchange Commission on or about March 9, 2015.

Please direct any questions or comments regarding this filing to the undersigned at (702) 770-2112 or by e-mail at [kim.sinatra@wynnresorts.com](mailto:kim.sinatra@wynnresorts.com), or to Ronald O. Mueller of Gibson, Dunn & Crutcher LLP at (202) 955-8671 or by e-mail at [rmueller@gibsondunn.com](mailto:rmueller@gibsondunn.com).

Sincerely,

Wynn Resorts, Limited

/s/ Kim Sinatra

General Counsel and Secretary