



August 9, 2012

Mr. Duc Dang
Attorney Advisor
Securities and Exchange Commission
Division of Corporation Finance
Washington, DC 20549

**Re: Wynn Las Vegas, LLC
Form 10-K for the Year ended December 31, 2011
Filed February 29, 2012
File No. 333-100768**

Dear Mr. Dang:

We are in receipt of your letter dated August 3, 2012. Our responses, set forth below, have been numbered to correspond to the numbering in your letter.

Form 10-K: for the Fiscal Year Ended December 31, 2011

Item 1A. Risk Factors, page 11

1. *We note that none of your risk factors, or other sections of your Form 10-K, specifically address any risks you may face from cyber attacks, such as attempts by third parties to gain access to your systems to compromise sensitive business or customer information, to interrupt your systems or otherwise try to cause harm to your business and operations. We note press reports that hotels and resorts are increasingly becoming a target of cyber attacks. Beginning with your next Form 10-Q, please provide risk factor disclosure describing the cybersecurity risks that you face. If you have experienced any cyber attacks in the past, please state that fact in the new risk factor in order to provide the proper context. Please refer to the Division of Corporation Finance's Disclosure Guidance Topic No. 2 at <http://www.sec.gov/divisions/corpfin/guidance/cfguidance-topic2.htm> for additional information.*

We supplementally confirm that we are not aware of any past successful cyber attacks. In future filings, beginning with our June 30, 2012, Form 10-Q, we will provide a risk factor disclosure describing the cyber security risks that our Company faces, similar to the information noted below.

Our information technology and other systems are subject to cyber security risk including misappropriation of customer information or other breaches of information security.

We rely on information technology and other systems to maintain and transmit customer financial information, credit card settlements, credit card funds transmissions, mailing lists and reservations information. In addition, our financial and recordkeeping processes are run from one central location at a secured off site Network Operations Center. We have substantially completed the implementation of industry best practice systems that are designed to meet all requirements of the Payment Card Industry standards for data protection, however, our information and processes are exposed to the ever-changing threat of compromised security, in the form of a risk of potential breach, system failure, computer virus, or unauthorized or fraudulent use by customers, company employees, or employees of third party vendors. The steps we take to deter and mitigate these risks may not be successful, and any resulting compromise or loss of data or systems could adversely impact operations or regulatory compliance and could result in remedial expenses, fines, litigation, and loss of reputation, potentially impacting our financial results.

Operating Measures, page 23

2. *From page 45, we note that promotional allowances account for approximately \$36.2 million of your hotel room revenues. Please tell us if your occupancy, ADR, and REVPAR figures incorporate, if at all, the use of promotional allowances.*

In future filings, beginning with our June 30, 2012, Form 10-Q, we will add the information noted below to our discussion of operating measures included in Management's Discussion and Analysis of Financial Condition and Results of Operations.

- Average Daily Rate ("ADR") is calculated by dividing total room revenue including the retail value of promotional allowances (less service charges, if any) by total rooms occupied including complimentary rooms.
- Revenue per Available Room ("REVPAR") is calculated by dividing total room revenue including the retail value of promotional allowances (less service charges, if any) by total rooms available.
- Occupancy is calculated by dividing total occupied rooms including complimentary rooms by total rooms available.

3. We note that you experienced an increase in drop and slot handle at your casino. Please tell us if you are able to determine if such increases are a result of an increase in the volume of patrons and/or an increase in amounts waged per patron.

There are three elements that determine casino volumes: the number of patrons, amounts wagered and the duration of play. Although we attempt to monitor these three elements with respect to some of our customers, a significant portion of our customers are not tracked. Furthermore, the data that is gathered is based on observations taken by our floor supervisors and is not independently verifiable. The sheer volume of wagers we accept prevent us from accurately assigning the extent to which increases/decreases in volume are attributable to average bet size, the number of patrons or the duration of play. Based upon the limited nature of the information that we have, we cannot accurately present in our quarterly or annual reports the effect of these factors on changes in drop, turnover and slot handle.

4. Please tell us why you disclose the changes in table drop and slot handle and wins but not the absolute figures for those measures.

In future filings, beginning with our June 30, 2012, Form 10-Q, we will add the absolute figures for the table drop, turnover, slot handle and win, consistent with the language below.

Casino revenues are comprised of the net win from our table games and slot machine operations. We experienced a decrease in casino revenues of \$96.2 million (27.3%) to \$256.3 million for the six months ended June 30, 2012, compared to \$352.5 million for the six months ended June 30, 2011, due to a decrease in our table games win percentage. Our table games win percentage (before discounts) for the six months ended June 30, 2012, was 19.2%, which was below the expected range of 21% to 24%; and was significantly lower than the 29.1% experienced in the prior year period. Drop increased \$61.4 million (5.3%) to \$1,230.1 million during the six months ended June 30, 2012, compared to \$1,168.7 million the prior year period. Slot machine handle increased \$22.4 million (1.6%) to \$1,426.7 million compared to \$1,404.3 million in the prior year period; however slot machine win decreased \$0.5 million (0.6%) to \$83.5 million as a result of lower hold.

Acknowledgement

As requested, the company acknowledges that:

- the company is responsible for the adequacy and accuracy of the disclosures in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We will be pleased to discuss further any of the responses noted in this letter.

Sincerely,

/s/ Scott Peterson

Scott Peterson

Sr. VP & Chief Financial Officer