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December 14, 2012

VIA EDGAR AND HAND DELIVERY

Michael McTiernan
Assistant Director
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Re: Wynn Resorts, Limited
Preliminary Proxy Statement on Schedule 14A
Filed March 7, 2012
File No. 000-50028

Dear Mr. McTiernan:

On behalf of our client, Wynn Resorts, Limited (the "Company"), set forth below are responses to the comments of the Staff of the Securities and Exchange Commission (the "Staff") that were set forth in the Staff's letter dated March 14, 2012 with respect to the above-referenced filing.

M. McTiernan
U.S. Securities and Exchange Commission
December 14, 2012
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This letter and Amendment No. 1 ("Amendment No. 1") to the Preliminary Proxy Statement on Schedule 14A (File No. 000-50028) are being filed electronically via the EDGAR system today. In addition to the EDGAR filing, we are delivering a hard copy of this letter, along with five copies of Amendment No. 1 marked to indicate changes from the version of the Preliminary Proxy Statement filed on March 7, 2012, to Ms. Sandra B. Hunter via overnight delivery.

For the Staff's convenience, the text of the Staff's comments is set forth below in bold followed in each case by the response. Terms not otherwise defined in this letter shall have the meanings set forth in Amendment No. 1. All references to page numbers in these responses are to the pages of Amendment No. 1.

Removal Proposal, page 3

- 1. Please revise to include a more detailed chronology of the events that led up to the February 18, 2012 board determination of "unsuitability." Please include a brief summary of each relevant board or subcommittee meeting related to the determination, each report or analysis provided by a third party engaged for purposes of investigating and analyzing issues related to this matter, each meeting with Mr. Okada or his representatives related to this matter, and any communication with regulators related to this matter.**

Response: In response to the Staff's comment, the disclosure on pages 3 through 9 of the Preliminary Proxy Statement has been revised.

- 2. Please include a cross-reference to the report provided by Freeh Sporkin & Sullivan LLP which was filed as an exhibit to your Current Report on Form 8-K filed on February 22, 2012.**

Response: In response to the Staff's comment, the disclosure on page 3 of the Preliminary Proxy Statement has been added.

Security Ownership of Certain Beneficial Owners and Management, page 8

- 3. We note your footnotes to the beneficial owner table. Please identify, in a footnote to the table, any individuals who control the voting and dispositive powers of the shares held by Marsico Capital Management, LLC.**

Response: As indicated in footnote 5 to the beneficial ownership table, the information provided regarding shares beneficially owned by Marsico Capital Management, LLC ("Marsico") is based upon the Schedule 13G/A filed by Marsico on February 14, 2012. We have reviewed the original Schedule 13G filed with respect to the Company on February 17, 2004 and all subsequent amendments to that Schedule 13G, as well as all

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Forms 13F filed by Marsico since August 13, 2004, and the information in such filings does not identify any individuals who control the voting and dispositive powers of the shares held by Marsico.

* * * * *

We hereby inform you on behalf of the Company that the Company acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure 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 hope the foregoing has been responsive to the Staff's comments. If you have any questions, please do not hesitate to contact the undersigned at (212) 403-1218 (telephone) or DANeff@wlrk.com (email).

We thank the Staff in advance for its assistance.

Sincerely,

/s/ Daniel A. Neff

Daniel A. Neff

cc: Kimmarré Sinatra, Wynn Resorts, Limited
Sandra B. Hunter, U.S. Securities and Exchange Commission