WYNN RESORTS LTD
Form 8-K
March 07, 2008

UNITED STATES

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) OF THE

SECURITIES EXCHANGE ACT OF 1934

Date of Report (Date of earliest event reported): **March 6, 2008**

Wynn Resorts, Limited

(Exact Name of Registrant as Specified in its Charter)

Nevada	**000-50028**	**46-0484987**
(State or Other Jurisdiction of Incorporation)	**(Commission File Number)**	**(I.R.S. Employer Identification No.)**
3131 Las Vegas Boulevard South Las Vegas, Nevada		**89109**
(Address of Principal Executive Offices)		**(Zip Code)**

(702) 770-7555

(Registrant s telephone number, including area code)

Check the appropriate box below if the Form 8-K is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

¨ Written communication pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

¨ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

¨ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

¨ Pre-commencements communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 8.01 Other Events.

On March 6, 2008, Wynn Resorts, Limited (the Registrant) announced that 16.985% percent of the $6 cash distribution paid to its common stockholders on December 10, 2007 will be treated as an ordinary qualifying dividend; the remainder will be considered a nondividend distribution for federal tax purposes.

The Registrant s press release, dated March 6, 2008 announcing the treatment is filed as Exhibit 99.1 to this report and is incorporated herein by reference.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits

Exhibit No.	Description
99.1	Press Release of Wynn Resorts, Limited, dated March 6, 2008.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Date: March 6, 2008

Wynn Resorts, Limited

By: /s/ John Strzemp
John Strzemp

Executive Vice President and

Chief Financial Officer