

Mail Stop 3561

June 7, 2006

Via U.S. Mail

Mr. Denis McGlynn  
President and Chief Executive Officer  
Dover Downs Gaming & Entertainment, Inc.  
1131 North DuPont Highway  
Dover, Delaware 19901

**RE: Dover Downs Gaming & Entertainment, Inc.  
Form 10-K for the year ended December 31, 2005  
Filed March 9, 2006  
File No. 001-16791**

Dear Mr. McGlynn:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel  
Branch Chief