

Mail Stop 3561

January 25, 2010

Via Fax & U.S. Mail

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

**Re: Dover Downs Gaming and Entertainment Inc.
Form 10-K for the year ended December 31, 2008
Filed March 6, 2009
File No. 1-16791**

Dear Mr. McGlynn:

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

Sincerely,

Linda Cvrkel
Branch Chief

Via Fax: Timothy R. Horne, CFO
(302) 857-3253