

Mail Stop 3561

November 16, 2006

Via Fax & U.S. Mail

Mr. Jeffrey P. Jacobs, Chief Executive Officer
Jacobs Entertainment, Inc.
17301 West Colfax, Suite 250
Golden, Colorado 80401

**Re: Jacobs Entertainment, Inc.
Form 10-K for the year ended December 31, 2005
Filed March 29, 2006
File No. 333-88242**

Dear Mr. Jacobs:

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