

Mail Stop 3561

September 17, 2009

Via Fax & U.S. Mail

Mr. Brett A. Kramer
Chief Financial Officer
17301 West Colfax, Suite 250
Golden, Colorado 80401

**Re: Jacobs Entertainment, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 18, 2009
File No. 333-88242**

Dear Mr. Kramer:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(303) 215-5219