



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 22, 2010

Mr. Scott C. Butera
Chief Executive Officer and President
Tropicana Entertainment Inc.
3930 Howard Hughes Parkway, 4th Floor
Las Vegas, NV 89169

**Re: Tropicana Entertainment Inc.
Amendment No. 2 to Form 10-12G
Filed January 25, 2010
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed March 31, 2010
Form 10-Q/A for the Quarter Ended March 31, 2010
Filed August 20, 2010
File No. 000-53831**

Dear Mr. Butera:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Sonia Barros
Special Counsel