

December 29, 2005

Via Facsimile 781-283-8555 and U.S. Mail

Wendy Schnipper Clayton
General Counsel
DDJ Capital Management, LLC
141 Linden Street, Suite S-4
Wellesley, MA 02482

Re: Schedule 13D filed December 13, 2005
MTR Gaming Group, Inc.
File No. 005-50735

Dear Ms. Clayton:

We note the recent Schedule 13D that was filed by DDJ Capital Management, LLC even though DDJ Capital Management does not appear to own in excess of 5% of the shares of MTR Gaming Group, Inc. The Schedule 13D expresses DDJ's belief that "the acquisition proposal submitted by TBR Acquisition Group, LLC...is entirely inadequate and should be swiftly and soundly rejected by the Special Committee of the Board of Directors...." In light of this publicly-disclosed belief, please advise us as to what consideration you have given to the application of Exchange Act Rule 14d-9 to your recommendation that the offer by TBR Acquisition be rejected and why you have not filed your recommendation under cover of Schedule 14D-9.

Closing Comments

If you do not agree with the comment, please tell us why in your response letter. Please understand that we may have additional comments after reviewing your responses to our comments. As appropriate, please amend your filings and respond to these comments within 10 business days or tell us when you will provide us with a response.

Please direct any questions to me at (202) 551-3264. You may also reach me via facsimile at (202) 772-9203.

Sincerely,

Mara L. Ransom
Special Counsel
Office of Mergers and
Acquisitions

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-3628

DIVISION OF
CORPORATION FINANCE