

March 13, 2006

Mail Stop 3561

Via US Mail and Facsimile

Mr. John W. Bittner, Jr.  
Chief Financial Officer  
State Route 2, South  
P.O. Box 356  
Chester, West Virginia 26034

Re: MTR Gaming Group, Inc.  
Form 10-K for the year ended December 31, 2004  
Forms 10-QSB for the periods ended September 30, 2005,  
June 30, 2005 and March 31, 2005  
Commission file #: 000-20508

Dear Mr. Bittner:

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

Sincerely,

Joseph A. Foti  
Senior Assistant Chief Accountant