

May 4, 2006

Mail Stop 4561

Mr. Dale R. Black
Executive Vice President and Chief Financial Officer
Trump Entertainment Resorts, Inc.
1000 Boardwalk at Virginia Avenue
Atlantic City, NJ 08401

RE: **Trump Entertainment Resorts, Inc.**
Form 10-K for the fiscal year ended December 31, 2005
Filed March 14, 2006
File No. 1-13794

Dear Mr. Black:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Daniel L. Gordon
Branch Chief