

August 8, 2008

Mail Stop 4561

Mr. John P. Burke  
Executive Vice President and Interim Chief Financial Officer  
Trump Entertainment Resorts, Inc.  
15 South Pennsylvania Avenue  
Atlantic City, NJ 08401

RE: **Trump Entertainment Resorts, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2007**  
**Filed March 17, 2008**  
**File No. 1-13794**

Dear Mr. Burke:

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