



DIVISION OF  
CORPORATION FINANCE

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

February 3, 2011

David R. Hughes  
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, 2009  
Filed March 19, 2010  
File No. 001-13794**

Dear Mr. Hughes:

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

Sincerely,

Daniel L. Gordon  
Branch Chief