

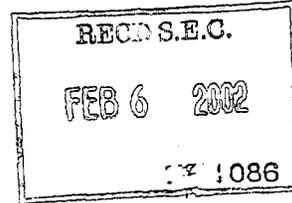


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February 6, 2002



Ms. Krista M. Hughes
Branch Chief
Securities and Exchange Commission
Branch of Filer Support 2
Room 1004 -- STOP/1-4
450 Fifth Street, NW
Judiciary Plaza
Washington, DC 20549

Dear Ms. Hughes:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, Dover Downs Gaming & Entertainment, Inc., Common Stock, \$.10 Par Value Per Share and Related Common Stock Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Amendment No. 1 to Form 10 received on February 6, 2002. Tentative listing date – Not yet determined.

Sincerely,

Paras Madho

PROCESSED

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FINANCIAL

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