



Edwin Mecabe
Managing Director
Corporate Actions and Market Watch

20 Broad Street, 17th Floor,
New York, NY 10005
T +1 212 656 5026
F +1 212 656 5893
emecabe@nyx.com

March 22, 2012

Received SEC
MAR 22 2012
Washington, DC 20549

CERT NYS
File No. 001-16791

Chief, Information Technology
Securities and Exchange Commission
Division of Corporation Finance
100 F Street, NE MS 3040
Washington, DC 20549

To whom it may concern:

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 Purchase Rights and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on March 22, 2012.

Sincerely,