



DIVISION OF  
CORPORATION FINANCE

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

November 4, 2010

William J. Clifford  
Chief Financial Officer  
Penn National Gaming, Inc.  
825 Berkshire Blvd., Suite 200  
Wyomissing, Pennsylvania 19610

**Re: Penn National Gaming, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed on February 26, 2010  
File No. 000-24206**

Dear Mr. Clifford:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief