

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549  
Notice of Effectiveness

**Effectiveness Date:** May 5, 2010 3:00 P.M.

**Form:** S-4

---

**CIK:** [0000921738](#)

**Company Name:** PENN NATIONAL GAMING INC

**File Number:** [333-164505](#)