

SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, DC 20549

FORM S-3

REGISTRATION STATEMENT

UNDER

THE SECURITIES ACT OF 1933

PENN NATIONAL GAMING, INC.
(Exact Name of Registrant as Specified in Its Charter)

PENNSYLVANIA 23-2234473
(State or Other Jurisdiction of (I.R.S. Employer Identification
Incorporation or Organization) No.)

825 BERKSHIRE BOULEVARD, SUITE 200
WYOMISSING, PENNSYLVANIA 19610
610-373-2400

(Address, Including Zip Code, and Telephone Number, Including Area Code,
of Registrant's Principal Executive Offices)

ADDITIONAL SUBSIDIARY GUARANTOR REGISTRANTS LISTED ON THE FOLLOWING PAGE

PETER M. CARLINO
CHIEF EXECUTIVE OFFICER
PENN NATIONAL GAMING, INC.
825 BERKSHIRE BOULEVARD, SUITE 200
WYOMISSING, PENNSYLVANIA 19610
610-373-2400

(Name, Address, Including Zip Code, and Telephone Number, Including Area Code,
of Agent For Service)

COPIES OF ALL COMMUNICATIONS TO:

PETER S. SARTORIUS, ESQUIRE JONATHAN A. SCHAFFZIN, ESQUIRE
MORGAN, LEWIS & BOCKIUS LLP CAHILL GORDON & REINDEL
1701 MARKET STREET 80 PINE STREET
PHILADELPHIA, PA 19103 NEW YORK, NY 10005
215-963-5000 212-701-3000

APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO THE PUBLIC: As soon
as practicable after the effective date of this registration statement.

If the only securities being registered on this form are being offered
pursuant to dividend or interest reinvestment plans, please check the following
box. / /

If any of the securities being registered on this form are to be offered
on a delayed or continuous basis pursuant to Rule 415 under the Securities Act
of 1933, other than securities offered only in connection with dividend or
interest reinvestment plans, check the following box. / /

If this form is filed to register additional securities for an offering
pursuant to Rule 462(b) under the Securities Act, please check the following box
and list the Securities Act registration statement number of the earlier
effective registration statement for the same offering.

/X/ 333-63780

If this form is a post-effective amendment filed pursuant to Rule 462(c)
under the Securities Act, check the following box and list the Securities Act
registration statement number of the earlier effective registration statement
for the same offering. / /

If delivery of the prospectus is expected to be made pursuant to Rule
434, please check the following box. / /

CALCULATION OF REGISTRATION FEE			
Proposed Maximum Amount to be Offered	Proposed Maximum Aggregate Registration	Proposed Maximum Registered Unit(2)	Proposed Maximum Amount of Title of Each Class of Securities
\$15,300,000	\$15,190,911	\$1,398	8 7/8% Senior Subordinated Notes due 2010
			Guarantees by Additional Registrants
(1).....			
(1) In accordance with Rule 457(n), no separate fee for the registration of the guarantees is required. (2) Estimated solely for the purpose of computing the registration fee pursuant to Rule 457.			

ADDITIONAL REGISTRANTS

ADDRESS,
INCLUDING ZIP
CODE, STATE
OR OTHER AND
TELEPHONE
NUMBER,
JURISDICTION
INCLUDING
AREA CODE, OF
EXACT NAME OF
REGISTRANT OF
INCORPORATION
OR I. R. S.
EMPLOYER
REGISTRANT'S
PRINCIPAL AS
SPECIFIED IN
ITS CHARTER
ORGANIZATION
IDENTIFICATION
NO. EXECUTIVE
OFFICE -----

BACKSIDE,
INC.
Pennsylvania
23-271347
1280 Highway
315 Wilkes-
Barre, PA
18702 717-
825-6681 BSL,
INC.
Mississippi
62-1807073
825 Berkshire
Blvd., Suite
200
Wyomissing,
PA 19610 610-
373-2400 BTN,
INC.
Mississippi
62-1807074
825 Berkshire
Blvd., Suite
200
Wyomissing,
PA 19610 610-
373-2400 CHC
CASINOS CORP.
Florida 65-
0681528 3250
Mary Street,
Suite 500
Miami, FL
33133 305-
445-4290 CRC
HOLDINGS,
INC. Florida
65-0681528
3250 Mary
Street, Suite
500 Miami, FL
33133 305-
445-4290 THE
DOWNS RACING,
INC.
Pennsylvania
23-2924948
1280 Highway
315 Wilkes-
Barre, PA
18702 717-
825-6681
EBETUSA.COM,
INC. Delaware
51-0393062
300 Delaware
Avenue 9th
Floor
Wilmington,
DE 19801 302-
552-3137
LOUISIANA

CASINO
CRUISES, INC.
Louisiana 72-
1196619 1717
River Road
North Baton
Rouge, LA
70802 225-
709-7777 MILL
CREEK LAND,
INC.
Pennsylvania
23-2312561
1280 Highway
315 Wilkes-
Barre, PA
18702 717-
825-6681
MOUNTAINVIEW
Pennsylvania
25-1196820
R.D. #1,
(P.O. Box 32)
THOROUGHbred
Exit 28 off
Interstate 81
RACING
ASSOCIATION
Grantville,
PA 17551 717-
469-2910
NORTHEAST
Pennsylvania
23-2493823
1280 Highway
315
CONCESSIONS,
INC. Wilkes-
Barre, PA
18702 717-
825-6681 West
Virginia 23-
2839600 825
Berkshire
Blvd., Suite
200 PENN
NATIONAL
Wyomissing,
PA 19610
GAMING OF
WEST 610-373-
2400
VIRGINIA,
INC. PENN
NATIONAL
GSFR,
Delaware 51-
0392451 300
Delaware
Avenue INC.
9th Floor
Wilmington,
DE 19801 302-
552-3137 PENN
NATIONAL
HOLDING
Delaware 51-
0372406 300
Delaware
Avenue
COMPANY 9th
Floor
Wilmington,
DE 19801 302-
552-3137 PENN
NATIONAL
Pennsylvania
25-1759895
R.D. #1,
(P.O. Box 32)
SPEEDWAY,
INC. Exit 28
off
Interstate 81
Grantville,
PA 17551 717-
469-2910
PENNSYLVANIA
Pennsylvania
23-2346492
R.D. #1,
(P.O. Box 32)
NATIONAL TURF
Exit 28 off

Interstate 81
CLUB, INC.
Grantville,
PA 17551 717-
469-2910 PNGI
CHARLES TOWN
West Virginia
034-05460-001
(WVI) Flowing
Springs Road
FOOD &
BEVERAGE P.O.
Box 551
LIMITED
LIABILITY
Charles Town,
WV 25414
COMPANY 304-
725-7001 PNGI
CHARLES TOWN
West Virginia
23-2839601
Flowing
Springs Road
GAMING
LIMITED P.O.
Box 551
LIABILITY
COMPANY
Charles Town,
WV 25414 304-
725-7001 PNGI
POCONO, INC.
Delaware 52-
2058610 300
Delaware
Avenue 9th
Floor
Wilmington,
DE 19801 302-
552-3137
STERLING
AVIATION INC.
Delaware 23-
2818588 300
Delaware
Avenue 9th
Floor
Wilmington,
DE 19801 302-
552-3137
TENNESSEE
DOWNS, INC.
Tennessee 62-
1711858 825
Berkshire
Blvd., Suite
200
Wyomissing,
PA 19610 610-
373-2400
WILKES-BARRE
DOWNS,
Pennsylvania
23-3075023
1280 Highway
315 INC.
Wilkes-Barre,
PA 18702 717-
825-6681

EXPLANATION AND INCORPORATION

OF CERTAIN INFORMATION BY REFERENCE

This Registration Statement is being filed pursuant to Rule 462(b) under the Securities Act of 1933, as amended. The information in the Registration Statement on Form S-3 (File No. 333-63780) as initially filed by Penn National Gaming, Inc. on June 25, 2001, and as amended on July 10, 2001 and July 23, 2001, with the Securities and Exchange Commission pursuant to the Securities Act of 1933, as amended, is incorporated by reference into this Registration Statement.

PART II -- INFORMATION NOT REQUIRED IN PROSPECTUS

ITEM 16. EXHIBITS

EXHIBIT NO.	DESCRIPTION
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5.1 * Opinion of Morgan, Lewis & Bockius LLP.
 23.1* Consent of BDO Seidman LLP.
 23.2* Consent of Arthur Andersen LLP.
 23.3* Consent of PricewaterhouseCoopers LLP.
 23.4 The Consent of Morgan, Lewis & Bockius LLP is included in their opinion filed as Exhibit 5.1.
 24 Powers of attorney are contained on the signature pages of Registration Statement (No. 333-63780) incorporated herein by reference.

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

PENN NATIONAL GAMING, INC.

By: /s/ Peter M. Carlino

 Peter M. Carlino
 Chairman of the Board and Chief
 Executive Officer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
 Capacity
 Date - ---

* Chairman
 of the
 Board and
 February
 21, 2002 -

Chief
 Executive
 Officer
 (Principal
 Peter M.
 Carlino
 Executive
 Officer) *
 President
 and Chief
 Operating
 February
 21, 2002 -

Officer
 Kevin
 DeSanctis
 * Senior
 Vice
 President
 and Chief
 February
 21, 2002 -

Financial
 Officer
 (Principal
 William
 Clifford
 Financial
 and
 Accounting
 Officer) *
 Secretary
 and

Treasurer
February
21, 2002 -

Robert S.
Ippolito *
Director
February
21, 2002 -

William J.
Bork *
Director
February
21, 2002 -

Harold
Cramer *
Director
February
21, 2002 -

David A.
Handler *
Director
February
21, 2002 -

John M.
Jacquemin
* Director
February
21, 2002 -

Robert P.
Levy

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

BACKSIDE, INC.

By: /s/ Richard E. Orbann

Richard E. Orbann
President, Secretary, Treasurer and
Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

/s/
Richard E.
Orbann

President,
Secretary,
Treasurer
February
21, 2002 -

----- and
Director
(Principal
Executive,
Richard E.
Orbann
Financial
and
Accounting
Officer) *
Director
February
21, 2002 -

Peter M.
Carlino

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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BSL, INC.
By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

* Chief
Executive
Officer
and
February
21, 2002 -

Director
(Principal
Executive
Peter M.
Carlino
Officer) *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Financial
and
Accounting
Officer)

Robert S.
Ippolito *
President
and
Director
February
21, 2002 -

Kevin
DeSanctis

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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BTN, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

* Chief
Executive
Officer
and
February
21, 2002 -

Director
(Principal
Executive
Peter M.
Carlino
Officer) *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Financial
and
Accounting
Officer)
Robert S.
Ippolito
President
and
Director *
February
21, 2002 -

Kevin
DeSanctis

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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CHC CASINOS CORP.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary, Treasurer and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*

President
and Chief
Executive
February
21, 2002 -

Officer
(Principal
Executive
Peter M.
Carlino
Officer) *
Secretary,
Treasurer
and
Director
February
21, 2002 -

(Principal
Financial
and Robert
S.

Ippolito
Accounting
Officer) *

Vice
President
and
Director
February
21, 2002 -

Joseph A.
Lashinger,
Jr.

*By: /S/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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CRC HOLDINGS, INC.

By: /S/ Robert S. Ippolito

Robert S. Ippolito
Secretary, Treasurer and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*

President
and Chief
Executive
February
21, 2002 -

Officer
(Principal
Executive
Peter M.
Carlino
Officer) *
Secretary,
Treasurer
and
Director
February
21, 2002 -

(Principal
Financial
and Robert
S.

Ippolito
Accounting
Officer) *
Vice
President
and
Director
February
21, 2002 -

Joseph A.
Lashinger,
Jr.

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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THE DOWNS RACING, INC.

By: /s/ Joseph A. Lashinger, Jr.

Joseph A. Lashinger, Jr.
President, Secretary and Treasurer and
Sole Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

/s/ Joseph
A.
Lashinger,
Jr.
President,
Secretary,
Treasurer
February
21, 2002 -

----- and
Sole
Director
(Principal
Joseph A.
Lashinger,
Jr.
Executive,
Financial
and
Accounting
Officer)

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

EBETUSA.COM, INC.

By: /s/ Joseph A. Lashinger, Jr.

Joseph A. Lashinger, Jr.
President and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

/s/ Joseph
A.
Lashinger,
Jr.
President
and
Director
(Principal
February
21, 2002 -

Executive
Officer)
Joseph A.
Lashinger,
Jr. *
Secretary,

Treasurer
and
Director
February
21, 2002 -

(Principal
Financial
and Robert
S.
Ippolito
Accounting
Officer) *
Director
February
21, 2002 -

Peter M.
Carlino *
Vice
President
and
Director
February
21, 2002 -

Kevin
DeSanctis

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

LOUISIANA CASINO CRUISES, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary, Treasurer and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President
and Chief
Executive
February
21, 2002 -

Officer
(Principal
Executive
Peter M.
Carlino
Officer) *
Secretary,
Treasurer
and

Director
February
21, 2002 -

(Principal
Financial
and Robert
S.
Ippolito
Accounting
Officer) *
Vice
President
and
Director
February
21, 2002 -

Joseph A.
Lashinger,
Jr.

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

MILL CREEK LAND, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President
and
Director
(Principal
February
21, 2002 -

Executive
Officer)
Richard E.
Orbann *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Financial
and
Accounting
Officer)
Robert S.

Ippolito *
Director
February
21, 2002 -

Peter M.
Carlino

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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MOUNTAINVIEW THOROUGHBRED RACING ASSOCIATION
By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President
and
Director
(Principal
February
21, 2002 -

Executive
Officer)
Peter M.
Carlino *
Secretary
and
Treasurer
February
21, 2002 -

(Principal
Financial
and Robert
S.
Ippolito
Accounting
Officer) *
Director
February
21, 2002 -

Harold
Cramer

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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NORTHEAST CONCESSIONS, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Vice President and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President,
Secretary
and
Director
February
21, 2002 -

(Principal
Executive
Officer)
Richard E.
Orbann *
Vice
President
and
Treasurer
February
21, 2002 -

(Principal
Financial
and Robert
S.
Ippolito
Accounting
Officer) *
Director
February
21, 2002 -

Peter M.
Carlino

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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PENN NATIONAL GAMING OF WEST VIRGINIA, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*

President
and
Director
(Principal
February
21, 2002 -

Executive
Officer)
Peter M.
Carlino *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Financial
and
Accounting
Officer)
Robert S.
Ippolito *
Director
February
21, 2002 -

Harold
Cramer

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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PENN NATIONAL GSFR, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

* Chairman
of the

Board and
Chief
February
21, 2002 -

Peter M.
Carlino
Executive
Officer
(Principal
Executive
Officer) *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Robert S.
Ippolito
Financial
and
Accounting
Officer) *
President,
Chief
Operating
Officer
February
21, 2002 -

Richard E.
Orbann and
Director

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

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PENN NATIONAL HOLDING COMPANY

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary, Treasurer and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

* Chairman
of the
Board,
President
February
21, 2002 -

----- and
Chief
Executive
Officer

Peter M.
Carlino
(Principal
Executive
Officer) *
Secretary,
Treasurer
and
Director
February
21, 2002 -

(Principal
Financial
and Robert
S.
Ippolito
Accounting
Officer)

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

PENN NATIONAL SPEEDWAY, INC.

By: /s/ Richard M. Carlino

Richard M. Carlino
Chief Executive Officer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

* Chief
Executive
Officer
(Principal
February
21, 2002 -

Executive,
Financial
and
Richard M.
Carlino
Accounting
Officer) *
Director
February
21, 2002 -

Peter M.
Carlino *
Director
February
21, 2002 -

Richard E.
Orbann

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

PENNSYLVANIA NATIONAL TURF CLUB, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*

President
and
Director
(Principal
February
21, 2002 -

Executive
Officer)
Peter M.
Carlino *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Financial
and
Accounting
Officer)
Robert S.
Ippolito *
Director
February
21, 2002 -

Harold
Cramer

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the

requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

PNGI CHARLES TOWN FOOD & BEVERAGE LIMITED LIABILITY COMPANY

By: PNGI CHARLES TOWN GAMING LIMITED LIABILITY COMPANY (its sole member)

By: PENN NATIONAL GAMING OF WEST VIRGINIA, INC. (its sole managing member)

By: /s/ Peter M. Carlino

Peter M. Carlino
President and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

* Sole
Manager
(Principal
Executive,
February
21, 2002 -

Financial
and
Accounting
Officer)

Richard L.
Moore By:
Penn

National
Gaming of
West
Virginia,
Inc., in
its
capacity
as sole
managing
member of
PNGI
Charles
Town
Gaming
Limited
Liability
Company,
in its
capacity
as sole
member of
PNGI
Charles
Town Food
& Beverage
LLC * - --

President
and
Director
February
21, 2002
Peter M.
Carlino
By: Penn
National
Gaming of
West
Virginia,
Inc., in
its
capacity
as sole
managing
member of
PNGI

Peter M. Carlino
Executive Officer)
By: Penn National Gaming of West Virginia, Inc., in its capacity as sole managing member of PNGI Charles Town Gaming Limited Liability Company *
Secretary and Treasurer
(Principal
February 21, 2002 -

Financial and Accounting Officer)
Robert S. Ippolito
By: Penn National Gaming of West Virginia, Inc., in its capacity as sole managing member of PNGI Charles Town Gaming Limited Liability Company *

Director
February 21, 2002
Harold Cramer

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

PNGI POCONO, INC.
By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration

statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President
and Sole
Director
February
21, 2002 -

(Principal
Executive
Officer)
Richard E.
Orbann *
Secretary
and
Treasurer
(Principal
February
21, 2002 -

Financial
and
Accounting
Officer)
Robert S.
Ippolito

*By: /s/ Robert S. Ippolito
Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

STERLING AVIATION INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Treasurer

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President
and
Director
(Principal
February
21, 2002 -

Executive
Officer)
Peter M.
Carlino *
Secretary
and
Treasurer
(Principal
February

21, 2002 -

Financial
and
Accounting
Officer)
Robert S.
Ippolito *
Director
February
21, 2002 -

Harold
Cramer

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

TENNESSEE DOWNS, INC.

By: /s/ Robert S. Ippolito

Robert S. Ippolito
Secretary and Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature
Capacity
Date - ---

*
President
and
Director
(Principal
February
21, 2002 -

Executive,
Financial
and
richard E.
Orbann
Accounting
Officer) *
Director
February
21, 2002 -

Peter M.
Carlino *
Secretary
and
Director
February
21, 2002 -

Robert S. Ippolito *
Vice President and Director
February 21, 2002 -

Joseph A. Lashinger, Jr.

*By: /s/ Robert S. Ippolito

Robert S. Ippolito,
as Attorney-in-Fact and
Agent of the Undersigned

SIGNATURES

Pursuant to the requirements of the Securities Act, the registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-3 and has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Wyomissing, Commonwealth of Pennsylvania on February 21, 2002.

WILKES BARRE DOWNS, INC.

By: /s/ Robert E. Abraham

Robert E. Abraham
President, Secretary, Treasurer and
Sole Director

Pursuant to the requirements of the Securities Act, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

Signature	Capacity	Date
/s/ Robert E. Abraham	President, Secretary, Treasurer	February 21, 2002
---	and Sole Director (Principal Robert E. Abraham Executive, Financial and Accounting Officer)	

Morgan, Lewis & Bockius LLP
1701 Market Street
Philadelphia, PA 19103-2217

February 21, 2002

Penn National Gaming, Inc.
825 Berkshire Boulevard, Suite 200
Wyomissing, PA 19610

Ladies and Gentlemen:

We have acted as counsel to Penn National Gaming, Inc., a Pennsylvania corporation (the "Company"), and its subsidiaries that are additional registrants (the "Guarantors") in connection with the preparation of a Registration Statement on Form S-3 (Registration No. 333-63780) (the "Initial Registration Statement") and a second Registration Statement on Form S-3 filed pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the "Rule 462(b) Registration Statement" and together with the Initial Registration Statement, the "Registration Statements"), relating in part to the offering of \$175,000,000 aggregate principal amount of the Company's 8 7/8% senior subordinated notes due 2010 (the "Notes") and guarantees (the "Guarantees") of the Notes by the Guarantors.

In rendering the opinion set forth below, we have reviewed (a) the Registration Statements, (b) the proposed Indenture (the "Indenture") among the Company, each of the Guarantors and State Street Bank and Trust Company, as trustee (the "Trustee"), and the forms of the Notes and Guarantees set forth therein, (c) the respective charters and bylaws of the Company and the Guarantors, (d) certain records of the corporate proceedings of the Company and the Guarantors, and (e) such records, documents, statutes and decisions as we have deemed relevant. In our examination, we have assumed the genuineness of all signatures, the authenticity of all documents submitted to us as originals and the conformity with the original of all documents submitted to us as copies thereof.

On the basis of and in reliance upon the foregoing, we are of the opinion that when the Indenture is duly executed and delivered by the Company, the Guarantors and the Trustee, the Notes are duly executed and delivered by the Company and duly authenticated by the Trustee, and the Guarantees are duly executed and delivered by the Guarantors, all in accordance with the terms of the Indenture, the Notes and the related Guarantees will constitute valid and legally binding obligations of the Company and the Guarantors, as applicable, enforceable against the Company and the Guarantors in accordance with their respective terms, except to the extent that enforcement thereof may be limited by bankruptcy, insolvency (including, without limitation, all laws relating to fraudulent conveyances and transfers), reorganization, moratorium or other similar laws relating to or affecting enforcement of creditors' rights generally, or by general principles of equity (regardless of whether such enforcement is considered in a proceeding in equity or at law).

We are opining herein as to the effect on the subject transactions only of the Business Corporation Law of the Commonwealth of Pennsylvania and the internal laws of the State of New York, as applicable, and we express no opinion with respect to the applicability thereto, or the effect thereon, of the laws of any other jurisdiction or as to any matters of municipal law or the laws of any other local agencies within any state.

Penn National Gaming, Inc.
February 21, 2002
Page 2

We have assumed that to the extent any of the Notes, or agreements and undertakings of the Company or the Guarantors in furtherance of the Notes, contain provisions which require compliance with laws other than the Business Corporation Law of the Commonwealth of Pennsylvania or the internal laws of the State of New York, such compliance has occurred or will occur. We express no opinion herein concerning any gaming, race, wagering or lottery law, regulation, interpretation or matter of any jurisdiction (including the jurisdictions specified in the preceding sentence).

We hereby consent to the use of this opinion as Exhibit 5.1 to the Rule 462(b) Registration Statement and to the reference to our firm under the caption "Legal Matters" included in the Initial Registration Statement and incorporated by reference into the Rule 462(b) Registration Statement, but we do not thereby admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations promulgated by the Securities and Exchange Commission thereunder.

Very truly yours,

/s/ Morgan, Lewis & Bockius LLP

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

Penn National Gaming, Inc. and subsidiaries
Wyomissing, Pennsylvania

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 filed pursuant to Rule 462(b) of our report dated March 12, 2001, relating to the consolidated financial statements of Penn National Gaming, Inc. and subsidiaries appearing in the Company's Annual Report on Form 10-K/A for the year ended December 31, 2000.

We also consent to the reference to us under the caption "Experts" in the Registration Statement on Form S-3 (SEC File No. 333-63780).

/s/ BDO Seidman

BDO Seidman, LLP
Philadelphia, Pennsylvania

February 21, 2002

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this Registration Statement on Form S-3 filed pursuant to Rule 462(b) of our report dated February 8, 2000, relating to the financial statements of Mardi Gras Casino Corp. and our report dated February 8, 2000, relating to the financial statements of Mississippi - I Gaming, L.P., which appear in the Penn National Gaming, Inc.'s Current Report on Form 8-K/A filed on October 20, 2000, and to all reference to our firm included in the Registration Statement on Form S-3 (SEC File No. 333-63780).

/s/ Arthur Andersen LLP

New Orleans, Louisiana
February 21, 2002

CONSENT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

We hereby consent to the incorporation by reference in this Registration Statement on Form S-3 of Penn National Gaming, Inc. of our report dated February 2, 2001 relating to the financial statements of CRC Holdings, Inc. - Gaming Division, which appears in Penn National Gaming, Inc.'s Current Report on Form 8-K/A filed on June 8, 2001, which is incorporated by reference in Penn National Gaming, Inc.'s Registration Statement on Form S-3 (333-63780). We also consent to the reference to us under the heading "Experts" in the Registration Statement on Form S-3 (333-63780), which is incorporated by reference in such Registration Statement.

/s/ PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Miami, Florida
February 21, 2002