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TRUMP ENTERTAINMENT RESORTS, INC. Form 15-15D July 19, 2006

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

FORM 15

CERTIFICATION AND NOTICE OF TERMINATION OF REGISTRATION UNDER SECTION 12(G) OF THE SECURITIES EXCHANGE ACT OF 1934 OR SUSPENSION OF DUTY TO FILE REPORTS UNDER SECTIONS 13 AND 15(D) OF THE SECURITIES EXCHANGE ACT OF 1934.

Commission File Number: 333-22601

TRUMP CAPITAL ACCUMULATION PLAN (Exact name of registrant as specified in its charter)

1000 BOARDWALK
ATLANTIC CITY, NEW JERSEY 08401
TEL.: (609) 449-5573

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

COMMON STOCK OF TRUMP ENTERTAINMENT RESORTS, INC. RESERVED UNDER THE TRUMP CAPITAL ACCUMULATION PLAN AND AN INDETERMINATE AMOUNT OF INTERESTS IN THE TRUMP CAPITAL ACCUMULATION PLAN THAT WERE REGISTERED PURSUANT TO RULE 416 UNDER REGISTRATION STATEMENT NO. 333-22601 (Title of each class of securities covered by this Form)

N/A

(Titles of all other classes of securities for which a duty to file reports under section $13\,(a)$ or $15\,(d)$ remains)

Please place an X in the box(es) to designate the appropriate rule provision(s) relied upon to terminate or suspend the duty to file reports:

Rule	12g-4(a)(1)(i)	[_]	Rule	12h-3(b)(1)(i)	[X]
Rule	12g-4(a)(1)(ii)	[_]	Rule	12h-3(b)(1)(ii)	[_]
Rule	12g-4(a)(2)(i)	[_]	Rule	12h-3(b)(2)(i)	[_]
Rule	12g-4(a)(2)(ii)	[_]	Rule	12h-3(b)(2)(ii)	[_]
			Rule	15d-6	[]

Approximate number of holders of record as of the certification or notice date: None. Effective as of August 9, 2004, the Registrant eliminated its Common Stock as an investment option under the 401(k) Plan covered by this Form and as of December 31, 2004 the plan had liquidated all shares of the Registrant's Common Stock. Accordingly, the plan has no obligation to continue to file reports under the Securities Act of 1934.

Pursuant to the requirements of the Securities Exchange Act of 1934, the persons who administer the employee benefit plan have caused this certification/notice to be signed on behalf of its behalf by the undersigned duly authorized person.

TRUMP CAPITAL ACCUMULATION PLAN

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Date: July 19, 2006 By: /s/ Craig D. Keyser

Name: Craig D. Keyser

Title: Executive Vice President of Human

Resources and Administration