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TRUMP ENTERTAINMENT RESORTS, INC.

Form S-8 POS

July 19, 2006

AS FILED WITH THE SECURITIES AND EXCHANGE COMMISSION ON JULY 19, 2006

REGISTRATION NO. 333- 22601

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SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

POST-EFFECTIVE AMENDMENT NO. 1
TO
REGISTRATION STATEMENT ON FORM S-8
UNDER THE SECURITIES ACT OF 1933

TRUMP ENTERTAINMENT RESORTS, INC.
(EXACT NAME OF REGISTRANT AS SPECIFIED IN ITS CHARTER)

DELAWARE	1000 BOARDWALK	
(STATE OR OTHER	ATLANTIC CITY, NEW JERSEY 08401	13-3818402
JURISDICTION OF	(ADDRESS OF PRINCIPAL EXECUTIVE	(I.R.S. EMPLOYER
INCORPORATION OR	OFFICES, INCLUDING ZIP CODE)	IDENTIFICATION NUMBER)
ORGANIZATION)		

TRUMP CAPITAL ACCUMULATION PLAN
(FULL TITLE OF THE PLAN)

ROBERT M. PICKUS
EXECUTIVE VICE PRESIDENT AND SECRETARY
TRUMP ENTERTAINMENT RESORTS, INC.
1000 BOARDWALK
ATLANTIC CITY, NEW JERSEY 08401
(609) 449-5573

(NAME, ADDRESS, INCLUDING ZIP CODE, AND TELEPHONE NUMBER,
INCLUDING AREA CODE, OF AGENT OF SERVICE)

Copy to:
TODD CHANDLER, ESQ.
WEIL, GOTSHAL & MANGES LLP
767 FIFTH AVENUE
NEW YORK, NY 10153
(212) 310-8000

This Post-Effective Amendment No. 1 on Form S-8 (the "Post-Effective Amendment") covers shares of the Registrant's Common Stock originally registered on the Registration Statement on Form S-8 (File No. 333-22601) (the "Registration Statement") to which this is a post-effective amendment. The registration fees in respect of such shares were paid at the time of the original filing of the Registration Statement.

EXPLANATORY NOTE

Trump Entertainment Resorts, Inc. (formerly Trump Hotels & Casinos Resorts, Inc.) (the "Registrant") is filing this Post-Effective Amendment No. 1 to Registration Statement on Form S-8 to deregister certain securities previously registered by the Registrant pursuant to its Registration Statement on Form S-8 (File No. 333-22601) (the "Registration Statement") filed with the Securities and Exchange Commission on February 28, 1997. The Registration Statement registered 2,000,000 shares of the Registrant's common stock (the "Common Stock") for issuance, offer or sale pursuant to five separate benefit plans administered by the Registrant or its subsidiaries. All of these plans merged through a series of transactions into the Trump Capital Accumulation Plan (the "Plan"). Pursuant to General Instruction F to Form S-8 and Rule 416(c) under the Securities Act of 1933, as amended, the Registration Statement was also deemed to register an indeterminate number of interests in the Plan ("Interests").

Effective August 9, 2004, the Plan was amended such that Common Stock was no longer an investment option available to the Plan's participants. Subsequent to the amendment, the Registrant's 401(k) Plan Committee (the "Plan Committee") resolved that participants' holdings in Common Stock be liquidated no later than November 15, 2004. In the fourth quarter of 2004 and pursuant to the investment policy governing the Plan, the Plan Committee liquidated the participants' holdings in Common Stock after first giving the Plan's participants notice and an opportunity to sell their holdings in Common Stock. As of December 31, 2004, the Plan did not hold any shares of Common Stock. Although the Plan continues in force, there have not been and will not be new purchases of Common Stock and the Plan does not and will not hold any Common Stock. Accordingly, the Registrant has no obligation to maintain effectiveness of the Registration Statement.

Pursuant to the undertaking contained in the Registration Statement, the Registrant is filing this Post-Effective Amendment No. 1 to the Registration Statement to deregister, as of the date hereof, all Common Stock and Interests registered pursuant to the Registration Statement that remain unsold.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the Registrant certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlantic City, State of New Jersey on July 19, 2006.

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TRUMP ENTERTAINMENT RESORTS, INC.

By: /s/ Dale R. Black

 Name: Dale R. Black
 Title: Executive Vice President and
 Chief Financial Officer

Pursuant to the requirements of the Securities Act of 1933, as amended, this Post-Effective Amendment No. 1 to the Registration Statement has been signed below by the following persons in the capacities and on the dates indicated.

SIGNATURE	TITLE	DATE
* James B. Perry	Director, Chief Executive Officer and President (Principal Executive Officer)	July 19, 2006
/S/ DALE R. BLACK Dale R. Black	Executive Vice President and Chief Financial Officer (Principal Financial Officer)	July 19, 2006
* Donald J. Trump	Chairman of the Board	July 19, 2006
* Wallace B. Askins	Director	July 19, 2006
* Edward H. D'Alelio	Director	July 19, 2006
* James Florio	Director	July 19, 2006
* Cezar M. Froelich	Director	July 19, 2006
* Morton E. Handel	Director	July 19, 2006
* Michael A. Kramer	Director	July 19, 2006
* Don M. Thomas	Director	July 19, 2006
*By: /S/ DALE R. BLACK ----- Dale R. Black		July 19, 2006

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Attorney-in-fact

Pursuant to the requirements of the Securities Act of 1933, as amended, the persons who administer the employee benefit plan have duly caused this Post-Effective Amendment No. 1 to the Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Atlantic City, State of New Jersey on July 19, 2006.

TRUMP CAPITAL ACCUMULATION PLAN

By: /s/ Craig D. Keyser

Name: Craig D. Keyser

Title: Executive Vice President of Human
Resources and Administration