PENN NATIONAL GAMING INC Form 8-K February 13, 2008

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15 (d) of the Securities Exchange Act of 1934

Date of Report February 7, 2008

(Date of earliest event reported)

PENN NATIONAL GAMING, INC.

(Exact name of registrant as specified in its charter)

Pennsylvania (State or other jurisdiction of incorporation) **0-24206** (Commission File Number)

23-2234473 (IRS Employer Identification Number)

825 Berkshire Blvd., Suite 200, Wyomissing Professional Center, Wyomissing, PA (Address of principal executive offices)

19610 (Zip Code)

Area Code (610) 373-2400

(Registrant s telephone number)

	the appropriate box below if the form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of owing provisions (see General Instruction A.2 to Form 8-K):
o	Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
o	Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
o 240.14	Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 4d-2(b))
o	Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Item 2.02 Results of Operations and Financial Condition.

On February 7, 2008, Penn National Gaming, Inc. (the Company) issued a press release announcing its financial results for the three months and year ended December 31, 2007. The full text of the press release is attached as Exhibit 99.1 and incorporated herein by reference.

The information in Item 2.02 of this Form 8-K and Exhibit 99.1 attached hereto shall not be deemed filed for purposes of Section 18 of the Securities Exchange Act of 1934, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, except as shall be expressly set forth by specific reference in such filing.

Item 9.01 Financial Statements and Exhibits.

(d) Exhibits.

Exhibit No. Description

99.1 Press release, dated February 7, 2008, issued by Penn National Gaming, Inc. announcing its financial results for the three months and year ended December 31, 2007.

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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Dated: February 13, 2008 PENN NATIONAL GAMING, INC.

By: /s/ Robert S. Ippolito Robert S. Ippolito

Vice President, Secretary and Treasurer

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EXHIBIT INDEX

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