



Edgar Filing: PENN NATIONAL GAMING INC - Form 8-K

- o Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-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 October 26, 2006, Penn National Gaming, Inc. (the Company ) issued a press release announcing its financial results for the three and nine months ended September 30, 2006 and conducted a conference call to discuss such financial results. 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.*

<b>Exhibit No.</b>	<b>Description</b>
99.1	Press release, dated October 26, 2006, issued by Penn National Gaming, Inc. announcing its financial results for the three and nine months ended September 30, 2006.

2

---

**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: November 1, 2006

PENN NATIONAL GAMING, INC.

By:

/s/ Robert S. Ippolito  
Robert S. Ippolito  
Vice President, Secretary and Treasurer

3

---

**EXHIBIT INDEX**

Exhibit No.	Description
99.1	Press release, dated October 26, 2006, issued by Penn National Gaming, Inc. announcing its financial results for the three and nine months ended September 30, 2006.

4

---