Attn: Trading and Market Making/Legal and Compliance/Operations/Systems

UNIFORM PRACTICE ADVISORY (UPC # 044-2005) May 20, 2005

WHEN, AS AND IF ISSUED SETTLEMENT DATES

ISSUE	SETTLEMENT DATE
Trump Entertainment Resorts, Inc. (OTC:DJTEV) - Common Stock	Thursday, May 26, 2005

Trump Hotels & Casino Resorts, Inc. – Common Stock (OTC:DJTCQ)

Notice has been received that the above Company's Plan of Reorganization (Plan) filed under Chapter XI of the Federal Bankruptcy Code, became effective on May 20, 2005.

Under the Plan, holders of record March 28, 2005 will receive a pro rata share of the NEW common stock, NEW Class A warrants, a pro rata share of the net proceeds from the sale of property to be sold at auction within 60 days, and approximately $0.88 per share in cash.

Since surrender of the OLD certificates is not required and are deemed worthless as of the effective date, trades executed through the effective date should be settled with the right to receive the future distribution(s) of NEW common stock, warrants, cash and net proceeds of the property sale. As such, the security is ex-distribution May 23, 2005 .

Questions regarding this notice should be directed to: Market Integrity Department, 203.375.9609.

Tara Petta
Director