

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549
Schedule 13G
Under the Securities Exchange Act of 1934

Dover Downs Entertainment, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

260086103

(CUSIP Number)

CUSIP No. 260086103

Page 1 of 10 pages

1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of above persons
PNC Bank Corp. 25-1435979

2) Check the Appropriate Box if a Member of a Group (See Instructions)

a) []
b) []

3) SEC USE ONLY

4) Citizenship or Place of Organization Pennsylvania

Number of Shares Beneficially Owned By Each Reporting Person With	5) Sole Voting Power	207,125
	6) Shared Voting Power	0
	7) Sole Dispositive Power	206,900
	8) Shared Dispositive Power	0

9) Aggregate Amount Beneficially Owned by Each Reporting Person 207,125

10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions) []

11) Percent of Class Represented by Amount in Row (9) 6.9

12) Type of Reporting Person (See Instructions) HC

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Page 2 of 10 pages

- 1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of above persons
PNC Bancorp, Inc. 51-0326854
- 2) Check the Appropriate Box if a Member of a Group (See Instructions)
 - a) []
 - b) []
- 3) SEC USE ONLY
- 4) Citizenship or Place of Organization Delaware

Number of Shares Beneficially Owned By Each Reporting Person With	5) Sole Voting Power	207,125
	6) Shared Voting Power	0
	7) Sole Dispositive Power	206,900
	8) Shared Dispositive Power	0
9) Aggregate Amount Beneficially Owned by Each Reporting Person		207,125
10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)		[]
11) Percent of Class Represented by Amount in Row (9)		6.9
12) Type of Reporting Person (See Instructions)		HC

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Page 3 of 10 pages

- 1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of above persons
PNC Bank, National Association 22-1146300
- 2) Check the Appropriate Box if a Member of a Group (See Instructions)
 - a) []
 - b) []
- 3) SEC USE ONLY
- 4) Citizenship or Place of Organization

Number of Shares Beneficially Owned By Each Reporting Person With	5) Sole Voting Power	207,125
	6) Shared Voting Power	0
	7) Sole Dispositive Power	206,900
	8) Shared Dispositive Power	0

- 9) Aggregate Amount Beneficially Owned by Each Reporting Person 207,125
- 10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) []
- 11) Percent of Class Represented by Amount in Row (9) 6.9
- 12) Type of Reporting Person (See Instructions) BK

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Page 4 of 10 pages

- 1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of above persons
BlackRock, Inc. 23-2784752
- 2) Check the Appropriate Box if a Member of a Group (See Instructions)
 a) []
 b) []
- 3) SEC USE ONLY
- 4) Citizenship or Place of Organization Delaware

Number of Shares Beneficially Owned By Each Reporting Person With	5) Sole Voting Power	206,900
	6) Shared Voting Power	0
	7) Sole Dispositive Power	206,900
	8) Shared Dispositive Power	0

- 9) Aggregate Amount Beneficially Owned by Each Reporting Person 206,900
- 10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares
(See Instructions) []
- 11) Percent of Class Represented by Amount in Row (9) 6.9
- 12) Type of Reporting Person (See Instructions) IA

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 Washington, D.C. 20549
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Dover Downs Entertainment, Inc.

(Name of Issuer)

Common Stock

(Title of Class of Securities)

260086103

(CUSIP Number)

CUSIP No. 260086103

Page 5 of 10 pages

- 1) Names of Reporting Persons S.S. or I.R.S. Identification Nos. of above persons
PNC Equity Advisors Company 23-2784750
- 2) Check the Appropriate Box if a Member of a Group (See Instructions)
a) []
b) []
- 3) SEC USE ONLY
- 4) Citizenship or Place of Organization Delaware

Number of Shares Beneficially Owned By Each Reporting Person With	5) Sole Voting Power	206,900
	6) Shared Voting Power	0
	7) Sole Dispositive Power	206,900
	8) Shared Dispositive Power	0
9) Aggregate Amount Beneficially Owned by Each Reporting Person		206,900
10) Check if the Aggregate Amount in Row (9) Excludes Certain Shares (See Instructions)		[]
11) Percent of Class Represented by Amount in Row (9)		6.9
12) Type of Reporting Person (See Instructions)		IA

ITEM 1(a) - NAME OF ISSUER:

Dover Downs Entertainment, Inc.

ITEM 1(b) - ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES:

1131 North DuPont Hwy.
Dover, DE 19901

ITEM 2(a) - NAME OF PERSON FILING:

PNC Bank Corp.; PNC Bancorp, Inc.; PNC Bank, National Association; BlackRock, Inc.; and PNC Equity Advisors Company

ITEM 2(b) - ADDRESS OF PRINCIPAL BUSINESS OFFICE, OR IF NONE, RESIDENCE:

PNC Bank Corp., One PNC Plaza, 249 5th Avenue, Pittsburgh, PA 15222-2707

PNC Bancorp, Inc., 222 Delaware Avenue, Wilmington, DE 19899

PNC Bank, National Association, One PNC Plaza, 249 Fifth Avenue, Pittsburgh, PA 15222-2707

BlackRock, Inc., 1600 Market Street, 28th Floor,
Philadelphia, PA 19103

PNC Equity Advisors Company, 1600 Market Street, 27th Floor,
Philadelphia, PA 19103

ITEM 2(c) - CITIZENSHIP:

PNC Bank Corp. - Pennsylvania

PNC Bancorp, Inc. - Delaware

PNC Bank, National Association - United States

BlackRock, Inc. - Delaware

PNC Equity Advisors Company - Delaware

ITEM 2(d) - TITLE OF CLASS OF SECURITIES:
Common Stock

ITEM 2(e) - CUSIP NUMBER:
260086103

ITEM 3 - IF THIS STATEMENT IS FILED PURSUANT TO RULE 13d-1(b), or 13d-2(b),
CHECK WHETHER THE PERSON FILING IS A:

- (a) [] Broker or dealer registered under Section 15 of the Act,
- (b) [X] Bank as defined in Section 3(a)(6) of the Act,
- (c) [] Insurance Company as defined in Section 3(a)(19) of the Act,
- (d) [] Investment Company registered under Section 8 of the Investment Company Act,
- (e) [X] Investment Adviser registered under Section 203 of the Investment Advisers Act of 1940,
- (f) [] Employee Benefit Plan, pension Fund which is subject to the provisions of the Employee Retirement Income Security Act of 1974 or Endowment Fund,
- (g) [X] Parent Holding Company, in accordance with Rule 13d-(b)(ii)(G),
- (h) [] Group, in accordance with Rule 13d-1(b)(1)(ii)(H).

ITEM 4 - OWNERSHIP:

The following information is as of December 31, 1997:

- (a) Amount Beneficially Owned: 207,125 shares
- (b) Percent of Class: 6.9
- (c) Number of shares to which such person has:
 - (i) sole power to vote or to direct the vote 207,125
 - (ii) shared power to vote or to direct the vote 0
 - (iii) sole power to dispose or to direct the disposition of 206,900
 - (iv) shared power to dispose or to direct the disposition of 0

ITEM 5 - OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS:

Not applicable.

ITEM 6 - OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON:

Not applicable.

ITEM 7 - IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH ACQUIRED
THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING COMPANY:

Included are the following subsidiaries of PNC Bank Corp. - HC:

PNC Bancorp, Inc. - HC (wholly owned subsidiary of PNC Bank Corp.)

PNC Bank, National Association - BK (wholly owned subsidiary of PNC Bancorp Inc.)

BlackRock, Inc. - IA (wholly owned subsidiary of
PNC Bank, National Association)

PNC Equity Advisors Company - IA (wholly owned subsidiary of
BlackRock, Inc.)

ITEM 8 - IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

Not applicable.

ITEM 9 - NOTICE OF DISSOLUTION OF GROUP.

Not applicable.

ITEM 10 - CERTIFICATION.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were acquired in the ordinary course of business and were not acquired for the purpose of and do not have the effect of changing or influencing the control of the issuer of such securities and were not acquired in connection with or as a participant in any transaction having such purposes or effect.

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

February 13, 1998

Date

/s/ ROBERT L. HAUNSCHILD

Signature - PNC Bank Corp.

Robert L. Haunschild, Senior Vice President
and Chief Financial Officer

Name/Title

February 13, 1998

Date

/s/ PAUL L. AUDET

Signature - PNC Bancorp, Inc.

Paul L. Audet, Vice President

Name/Title

February 13, 1998

Date

/s/ THOMAS R. MOORE

Signature - PNC Bank, National Association

Thomas R. Moore, Vice President and Secretary

Name/Title

February 13, 1998

Date

/s/ BRIAN F. LILLY

Signature - BlackRock, Inc.

Brian F. Lilly, Chief Financial Officer

Name/Title

February 13, 1998

Date

/s/ ERNEST E. CECILIA

Signature - PNC Equity Advisors Company

Ernest E. Cecilia, President

Name/Title

SEE AGREEMENT ATTACHED AS EXHIBIT A

AGREEMENT

EXHIBIT A

February 13, 1998

The undersigned hereby agree to file a joint statement on Schedule 13G under the Securities Exchange Act of 1934, as amended (the "Act") in connection with their beneficial ownership of common stock issued by Dover Downs Entertainment, Inc.

Each of the undersigned states that it is entitled to individually use Schedule 13G pursuant to Rule 13d-1(c) of the Act.

Each of the undersigned is responsible for the timely filing of the statement and any amendments thereto, and for the completeness and accuracy of the information concerning each of them contained therein but none is responsible for the completeness or accuracy of the information concerning the others.

This agreement applies to any amendments to Schedule 13G.

PNC BANK CORP.

BY: /s/ ROBERT L. HAUNSCHILD

Robert L. Haunschild, Senior Vice President
and Chief Financial Officer

PNC BANCORP, INC.

BY: /s/ PAUL L. AUDET

Paul L. Audet, Vice President

PNC BANK, NATIONAL ASSOCIATION

BY: /s/ THOMAS R. MOORE

Thomas R. Moore, Vice President and Secretary

BLACKROCK, INC.

BY: /s/ BRIAN F. LILLY

Brian F. Lilly, Chief Financial Officer

PNC EQUITY ADVISORS COMPANY

BY: /s/ ERNEST E. CECILIA

Ernest E. Cecilia, President