



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

Mailstop 3233

January 9, 2018

VIA E-MAIL

Carlos A. Ruisanchez
President and Chief Financial Officer
Pinnacle Entertainment, Inc.
3980 Howard Hughes Parkway
Las Vegas, Nevada 89169

**Re: Pinnacle Entertainment, Inc.
Form 10-K For The Year Ended December 31, 2016
Filed on February 28, 2017
File No. 001-37666**

Dear Mr. Ruisanchez:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Daniel L. Gordon

Daniel L. Gordon
Senior Assistant Chief Accountant
Office of Real Estate and
Commodities