

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

March 13, 2024

Mark Labay Chief Financial Officer Everi Holdings Inc. 7250 S. Tenaya Way, Suite 100 Las Vegas, Nevada 89113

Re: Everi Holdings Inc.

Form 10-K for Fiscal Year Ended December 31, 2022

File No. 001-32622

Dear Mark Labay:

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,

Division of Corporation Finance Office of Trade & Services