

Mail Stop 4561

June 24, 2008

Mr. Anupam Narayan  
President and Chief Executive Officer  
Red Lion Hotels Corporation  
201 W. North River Drive, Suite 100  
Spokane, WA 99201

**Re: Red Lion Hotels Corporation**  
**Form 10-K for the year ended December 31, 2007**  
**Filed March 13, 2008**  
**Form 10-Q for the quarter ended March 31, 2008**  
**Filed May 8, 2008**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 22, 2008**  
**File No. 1-13957**

Dear Mr. Narayan:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda van Doorn  
Senior Assistant Chief Accountant