



DIVISION OF
CORPORATION FINANCE

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

December 9, 2010

Mr. Anthony F. Dombrowik
Chief Financial 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 Fiscal Year Ended December 31, 2009
Filed March 11, 2010
Proxy Statement on Schedule 14A, filed April 15, 2010
File No. 1-13957

Dear Mr. Dombrowik:

We have completed our review of your Form 10-K, Schedule 14A, and related filings and do not, at this time, have any further comments.

Sincerely,

Tom Kluck
Branch Chief