



DIVISION OF  
CORPORATION FINANCE

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

November 27, 2018

Gregory Mount  
President and Chief Executive Officer  
Red Lion Hotels CORP  
1550 Market St. #350  
Denver, CO 80202

**Re: Red Lion Hotels CORP**  
**Registration Statement on Form S-3**  
**Filed November 15, 2018**  
**File No. 333-228405**

Dear Mr. Mount :

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate and  
Commodities

cc: Erin Joyce Letey, Esq.