



DIVISION OF  
CORPORATION FINANCE

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

November 26, 2019

Thomas L. McKeirnan  
Executive Vice President and General Counsel  
Red Lion Hotels Corporation  
201 W. North River Drive, Suite 100  
Spokane, WA 99201

**Re: Red Lion Hotels Corporation**  
**Registration Statement on Form S-3**  
**File No. 333-234802**  
**Filed November 20, 2019**

Dear Mr. McKeirnan:

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 Jonathan Burr at 202-551-5833 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction