



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