



DIVISION OF
CORPORATION FINANCE

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

November 2, 2018

Charles H. Protell
Chief Financial Officer
Golden Entertainment, Inc.
6595 S. Jones Boulevard
Las Vegas, NV 89118

Re: Golden Entertainment, Inc.
Form 10-K for the Year Ended December 31, 2017
File No. 000-24993

Dear Mr. Protell:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance
Office of Transportation and Leisure