



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4720

March 16, 2018

Randy L. Taylor
Chief Financial Officer
Everi Holdings Inc.
7250 S.Tenaya Way, Suite 100
Las Vegas, Nevada

**Re: Everi Holdings Inc.
Form 10-K for the Fiscal Year Ended December 31, 2016
Filed March 14, 2017
File No. 001-32622**

Dear Mr. Taylor:

We have completed our review of your filing. 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,

/s/ Amit Pande

Amit Pande
Branch Chief
Office of Financial Services