



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

July 3, 2018

Via E-mail

Josh Hirsberg  
Executive Vice President, Chief Financial Officer and Treasurer  
Boyd Gaming Corporation  
3883 Howard Hughes Parkway, Ninth Floor  
Las Vegas, Nevada 89169

**Re: Boyd Gaming Corporation  
Registration Statement on Form S-4  
Filed June 28, 2018  
File No. 333-225959**

Dear Mr. Hirsberg:

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 me at (202) 551-3391 with any questions.

Sincerely,

/s/ Erin E. Martin

Erin E. Martin  
Legal Branch Chief  
Office of Real Estate and  
Commodities

cc: Brandon C. Parris, Esq.  
Morrison & Foerster LLP