



DIVISION OF  
CORPORATION FINANCE

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

October 27, 2022

Kimo Akiona  
Chief Financial Officer  
PlayAGS, Inc.  
6775 S. Edmond St., Suite 300  
Las Vegas , NV 89118

**Re: PlayAGS, Inc.**  
**Form 10-K for the Fiscal Year ended December 31, 2021**  
**Filed March 10, 2022**  
**File No. 001-38357**

Dear Kimo Akiona:

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,

Division of Corporation Finance  
Office of Energy & Transportation