



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3233

May 11, 2018

Via E-mail

Gerald R. Morgan  
Chief Financial Officer  
Four Corners Property Trust, Inc.  
591 Redwood Highway, Suite 1150  
Mill Valley, CA 94941

**Re: Four Corners Property Trust, Inc.**  
**Form 10-K for the fiscal year ended December 31, 2017**  
**Filed February 27, 2018**  
**File No. 001-37538**

Dear Mr. Morgan:

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/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities