



DIVISION OF
CORPORATION FINANCE

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

February 28, 2020

Via E-mail

Andrew Rubenstein
Chief Executive Officer
Accel Entertainment, Inc.
140 Tower Drive
Burr Ridge, Illinois 60527

**Re: Accel Entertainment, Inc.
Form 8-K
Exhibit No. 10.6 – Membership Interest Purchase Agreement, by and among GRE-
Illinois, LLC, Great River Entertainment, LLC, Grand River Jackpot, LLC and
Accel Entertainment Gaming, LLC, dated as of August 26, 2019
Filed November 26, 2019
File No. 001-38136**

Dear Mr. Rubenstein:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance