



DIVISION OF  
CORPORATION FINANCE

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

September 13, 2021

Samantha Sacks Gallagher  
Executive Vice President  
VICI PROPERTIES INC.  
535 Madison Avenue  
20th Floor  
New York, NY 10022

**Re: VICI PROPERTIES INC.**  
**Form S-4**  
**Filed September 8, 2021**  
**File No. 333-259386**

Dear Ms. Sacks Gallagher:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Stacey McEvoy, Esq.