

May 1, 2009

Mail Stop 3561

John A. Godfrey  
Executive Vice President, Secretary and General Counsel  
Pinnacle Entertainment, Inc.  
3800 Howard Hughes Parkway  
Las Vegas, NV 89169

**RE: Pinnacle Entertainment, Inc.**  
**File No. 001-13641**  
**Form 8-K: Filed April 27, 2009**

Dear Mr. Godfrey:

We have completed our review of your Form 8-K and have no further comments at this time.

Sincerely,

Patrick Kuhn  
Staff Accountant