



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

DIVISION OF  
CORPORATION FINANCE

March 23, 2015

Via E-mail

Ms. JJ Fueser  
UNITE HERE  
243 Golden Gate Avenue  
San Francisco, CA 94102

**Re: Pinnacle Entertainment, Inc.  
Revised Preliminary Proxy Statement on Schedule 14A filed by UNITE  
HERE  
Filed March 19, 2015  
File No. 001-13641**

Dear Ms. Fueser:

We have reviewed your filing and have the following comment.

General

1. If you retain the reference to "Tobin's Q values," please disclose the meaning of this term.

You may contact me at (202) 551-3503 if you have any questions.

Sincerely,

/s/ David L. Orlic

David L. Orlic  
Special Counsel  
Office of Mergers and Acquisitions

cc: Via E-mail  
Andrew Kahn, Esq.  
Davis, Cowell & Bowe, LLP