



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

DIVISION OF
CORPORATION FINANCE

April 9, 2015

Via E-mail

Mr. John A. Godfrey
General Counsel and Secretary
Pinnacle Entertainment, Inc.
3980 Howard Hughes Parkway
Las Vegas, Nevada 89169

**Re: Pinnacle Entertainment, Inc.
Preliminary Proxy Statement on Schedule 14A
Filed April 7, 2015
File No. 001-13641**

Dear Mr. Godfrey:

We have reviewed your filing and have the following comments.

General

1. As requested in prior comment 1, please qualify as your belief the statement that the stockholder proposals inappropriately seek to dictate certain corporate governance provisions.

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
David M. Lynn, Esq.
Morrison & Foerster LLP