



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