



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

May 5, 2016

Via E-mail

Anthony M. Sanfilippo  
Chief Executive Officer and Director  
Pinnacle Entertainment, Inc.  
3980 Howard Hughes Parkway  
Las Vegas, Nevada 89169

**Re: Pinnacle Entertainment, Inc.**  
**Form 10-K**  
**Filed February 29, 2016**  
**File No. 001-13641**

Dear Mr. Sanfilippo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities