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 Nasdaq Stock Market

Lisa Roberts
Vice President
Listing Qualifications

Received SEC

APR 06 2016

Washington, DC 20549

CERT NAS

File No. 001-37666

By Electronic Mail

April 6, 2016

Mr. Jeffrey Thomas
Chief, IT Services
Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549

Dear Mr. Thomas:

This is to certify that on April 1, 2016, The Nasdaq Stock Market (the "Exchange") received from **PNK Entertainment, Inc.** (the "Registrant") a copy of the Registrant's application on Form 10-12(b) for the registration of the following security:

Common Stock, \$0.001 par value

We further certify that the security described above has been approved by the Exchange for listing and registration.

We understand that the Registrant is seeking immediate acceleration of the effective date of registration, and we hereby join in such request.

Sincerely,

