

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

DIVISION OF CORPORATION FINANCE

November 2, 2018

Charles H. Protell Chief Financial Officer Golden Entertainment, Inc. 6595 S. Jones Boulevard Las Vegas, NV 89118

## Re: Golden Entertainment, Inc. Form 10-K for the Year Ended December 31, 2017 File No. 000-24993

Dear Mr. Protell:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance Office of Transportation and Leisure