

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

January 12, 2022

Blake Sartini Chairman of the Board and Chief Executive Officer Golden Entertainment, Inc. 6595 S Jones Boulevard Las Vegas, NV 89118

Re: Golden Entertainment, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed March 12, 2021
File No. 000-24993

Dear Mr. Sartini:

We have completed our review of your filing. 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 Trade & Services