



DIVISION OF  
CORPORATION FINANCE

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

December 4, 2023

Blake Sartini  
Chief Executive Officer  
Golden Entertainment, Inc.  
6595 S. Jones Boulevard  
Las Vegas, Nevada 89118

**Re: Golden Entertainment, Inc.**  
**Definitive Proxy Statement on Schedule 14A**  
**Filed April 12, 2023**  
**File No. 000-24993**

Dear Blake Sartini:

We have limited our review of your most recent definitive proxy statement to those issues we have addressed in our comments. Please respond to these comments by confirming that you will revise your future proxy disclosures in accordance with the topics discussed below.

Definitive Proxy Statement on Schedule 14A filed April 12, 2023

Pay versus Performance, page 45

1. We note that you have included Adjusted EBITDA, a non-GAAP measure, as your Company-Selected Measure pursuant to Regulation S-K Item 402(v)(2)(vi). Please provide disclosure showing how this number is calculated from your audited financial statements, as required by Regulation S-K Item 402(v)(2)(vi). You may satisfy the disclosure requirement by a cross-reference to a different part of the definitive proxy statement; however, incorporation by reference to a separate filing will not satisfy this disclosure requirement.

Please contact Alyssa Wall at 202-551-8106 or Amanda Ravitz at 202-551-3412 with any other questions.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program