



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

January 19, 2018

Via E-mail

Victor Gallo  
General Counsel  
PlayAGS, Inc.  
5475 S. Decatur Blvd., Suite 100  
Las Vegas, NV 89118

**Re: PlayAGS, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2016**  
**Filed March 10, 2017**  
**File No. 0-55119**

Dear Mr. Gallo:

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,

/s/ Pamela A. Long

Pamela A. Long  
Assistant Director  
Office of Manufacturing and  
Construction