

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

DIVISION OF CORPORATION FINANCE

April 25, 2018

David Lopez Chief Executive Officer PlayAGS, Inc. 5475 S. Decatur Blvd., Ste #100 Las Vegas, NV 89118

> Re: PlayAGS, Inc. Draft Registration Statement on Form S-1 Submitted April 19, 2018 CIK. No. 0001593548

Dear Mr. Lopez:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours before the requested date and time. Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Division of Corporation Finance Office of Manufacturing and Construction