



DIVISION OF
CORPORATION FINANCE

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

October 27, 2022

Kimo Akiona
Chief Financial Officer
PlayAGS, Inc.
6775 S. Edmond St., Suite 300
Las Vegas , NV 89118

Re: PlayAGS, Inc.
Form 10-K for the Fiscal Year ended December 31, 2021
Filed March 10, 2022
File No. 001-38357

Dear Kimo Akiona:

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 Energy & Transportation