

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

September 17, 2019

Stephen H. Capp Executive Vice President and Chief Financial Officer Twin River Worldwide Holdings, Inc. 100 Twin River Road Lincoln, RI 02865

Re: Twin River Worldwide Holdings, Inc.

Form 8-K Exhibit No. 2.1 Filed July 11, 2019 File No. 001-38850

Dear Mr. Capp:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance