

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

DIVISION OF CORPORATION FINANCE

November 1, 2021

Lewis Fanger Chief Financial Officer FULL HOUSE RESORTS INC One Summerlin 1980 Festival Plaza Drive, Suite 680 Las Vegas, Nevada 89135

> Re: FULL HOUSE RESORTS INC Registration Statement on Form S-3 Filed October 28, 2021 File No. 333-260566

Dear Mr. Fanger:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Joseph Ambrogi at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: John C. Jeppsen