



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

DIVISION OF  
CORPORATION FINANCE

September 4, 2019

William Fair  
Executive Vice President and Chief Financial Officer  
PENN NATIONAL GAMING INC  
825 Berkshire Blvd., Suite 200  
Wyomissing, Pennsylvania 19610

**Re: PENN NATIONAL GAMING INC**  
**Form 10-K for the year ended December 31, 2018**  
**Filed February 28, 2019**  
**File No. 000-24206**

Dear Mr. Fair:

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 Real Estate and  
Commodities