Via Fax & U.S. Mail

Mr. Andre M. Hilliou, Chief Executive Officer Full House Resorts, Inc. 4670 S. Fort Apache, Suite 190 Las Vegas, Nevada 89147

Re: Full House Resorts, Inc.

Form 10-KSB for the year ended December 31, 2007

Filed March 27, 2008

Form 10-Q for the quarter ended September 30, 2008

Filed November 13, 2008

File No. 001-32583

Dear Mr. Hilliou:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel Branch Chief