

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

September 14, 2017

<u>Via E-mail</u> 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 September 8, 2017 File No. 333-220399

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 Joshua Lobert, Staff Attorney, at (202) 551-7150 with any questions.

Sincerely,

/s/ Coy Garrison

Coy Garrison Special Counsel Office of Real Estate and Commodities

cc: Michael J. Bonner, Esq. Greenberg Traurig, LLP