

FULL HOUSE RESORTS, INC.
4670 S. Fort Apache Road, Suite 190
Las Vegas, Nevada 89147
(702) 221-7800

December 15, 2006

**VIA FACSIMILE
AND EDGAR TRANSMISSION**

Securities and Exchange Commission
Division of Corporate Finance
101 F Street, N.E.
Washington, D.C. 20549-0404
Attn: Jeff Jaramillo

**Re: Full House Resorts, Inc.
Registration Statement on Form SB-2
Registration No. 333-136341
Filed November 22, 2006**

Ladies and Gentlemen:

Full House Resorts, Inc. hereby requests acceleration of the effective date of the above-referenced Registration Statement so that such Registration Statement shall become effective at 10:30 a.m. E.S.T., on Tuesday, December 19, 2006 or as soon thereafter as practicable.

The Company hereby acknowledges the following:

- should the Commission or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Company from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- the Company may not assert this action as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please provide a copy of the Commission's order declaring the Registration Statement effective to Michele L. Keusch, Esq., Greenberg Traurig, P.A., 1221 Brickell Avenue, Miami, Florida 33131.

Respectfully yours,

Full House Resorts, Inc.

By:

Name: Barth Aaron

Title: Secretary and General Counsel