

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.

Corporation Finance
and

Sincerely,
Division of
Office of Real Estate
Commodities