



DIVISION OF
CORPORATION FINANCE

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

August 24, 2020

Desiree Burke
Chief Accounting Officer
Gaming & Leisure Properties, Inc.
845 Berkshire Boulevard
Wyomissing, PA 19610

Re: Gaming & Leisure Properties, Inc.
Form 10-K for the year ended December 31, 2019
Filed February 21, 2020
File No. 001-36124

Dear Ms. Burke:

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 & Construction

cc: Steven Snyder