

PNK Entertainment, Inc.
Form 10-12B/A
February 12, 2016

As filed with the Securities and Exchange Commission on February 12, 2016

File No. 001-37666

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

AMENDMENT NO. 2
TO
FORM 10
GENERAL FORM FOR REGISTRATION OF SECURITIES
PURSUANT TO SECTION 12(b) OR 12(g) OF
THE SECURITIES EXCHANGE ACT OF 1934

PNK Entertainment, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware	47-4668380
(State or Other Jurisdiction	(I.R.S. Employer
of Incorporation or Organization)	Identification No.)
3980 Howard Hughes Parkway	

Las Vegas, Nevada 89169

(Address of Principal Executive Offices)

(702) 541-7777

(Registrant's telephone number, including area code)

Securities to be registered pursuant to Section 12(b) of the Act:

Title of each class to be so registered	Name of each exchange on which each class is to be registered
Common Stock, par value \$0.01 per share	The NASDAQ Stock Market LLC

Securities to be registered pursuant to Section 12(g) of the Act:

None.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer Accelerated filer Non-accelerated filer Smaller reporting company
(Do not check if a
smaller reporting
company)

INFORMATION REQUIRED IN REGISTRATION STATEMENT
CROSS-REFERENCE SHEET BETWEEN INFORMATION STATEMENT AND
ITEMS OF FORM 10

Our information statement is filed as Exhibit 99.1 and is incorporated by reference to this Form 10. For your convenience, we have provided below a cross-reference sheet identifying where the items required by Form 10 can be found in the information statement.

Item No.	Caption	Location in Information Statement
Item 1.	Business	See Summary, Risk Factors, Forward-Looking Statements, Business, The Separation, Capitalization, Management's Discussion and Analysis of Financial Condition and Results of Operations, Certain Relationships and Related Party Transactions and Where You Can Find More Information
Item 1a.	Risk Factors	See Risk Factors and Forward-Looking Statements
Item 2.	Financial Information	See Summary, Capitalization, Selected Historical Consolidated Financial Statements, Unaudited Pro Forma Condensed Consolidated Financial Statements and Management's Discussion and Analysis of Financial Condition and Results of Operations
Item 3.	Properties	See Business Operating Facilities
Item 4.	Security Ownership of Certain Beneficial Owners and Management	See Security Ownership of Certain Beneficial Owners and Management
Item 5.	Directors and Executive Officers	See Management
Item 6.	Executive Compensation	See Management and Certain Relationships and Related Party Transactions
Item 7.	Certain Relationships and Related Transactions, and Director Independence	See Risk Factors, Management and Certain Relationships and Related Party Transactions
Item 8.	Legal Proceedings	See Business Legal Proceedings
Item 9.	Market Price of and Dividends on the Registrant's Common Equity and Related Stockholder Matters	See Summary, The Separation, Capitalization, Dividend Policy and Description of Capital Stock
Item 10.	Recent Sales of Unregistered Securities	Not Applicable
Item 11.	Description of Registrant's Securities to be Registered	See The Separation, Dividend Policy and Description of Capital Stock
Item 12.	Indemnification of Directors and Officers	See Management and Description of Capital Stock
Item 13.	Financial Statements and Supplementary Data	

See Summary, Unaudited Pro Forma Condensed Consolidated Financial Statements and Index to Financial Statements and the statements referenced therein

Item No.	Caption	Location in Information Statement
Item 14.	Changes in and Disagreements with Accountants on Accounting and Financial Disclosure	Not Applicable
Item 15.	Financial Statements and Exhibits	See Unaudited Pro Forma Condensed Consolidated Financial Statements and Index to Financial Statements and the statements referenced therein

(a) List of Financial Statements and Schedules

The following financial statements are included in the Information Statement and filed as part of this Registration Statement on Form 10:

Unaudited Pro Forma Condensed Consolidated Financial Statements of PNK Entertainment, Inc., and

Consolidated Financial Statements, including Report of Independent Registered Public Accounting Firm

(b) Exhibits

The following documents are filed as exhibits hereto unless otherwise indicated:

Exhibit No.	Exhibit Description
2.1	Form of Separation and Distribution Agreement by and between PNK Entertainment, Inc. and Pinnacle Entertainment, Inc., and, solely with respect to Article VIII, Gaming and Leisure Properties, Inc. ***
3.1	Form of Amended and Restated Certificate of Incorporation of PNK Entertainment, Inc.*
3.2	Form of Amended and Restated By-laws of PNK Entertainment, Inc.*
10.1	Form of Master Lease by and between PNK Entertainment, Inc. and Pinnacle Entertainment, Inc. ***
10.2	Tax Matters Agreement, dated July 20, 2015, by and among Pinnacle Entertainment, Inc., Gaming and Leisure Properties, Inc. and PNK Entertainment, Inc.***
10.3	Form of Employee Matters Agreement by and between PNK Entertainment, Inc. and Pinnacle Entertainment, Inc.***
10.4	Commitment Letter, dated as of November 17, 2015, among Pinnacle Entertainment, Inc., JPMorgan Chase Bank, N.A., J.P. Morgan Securities LLC, Bank of America, N.A., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Goldman Sachs Bank USA, Fifth Third Bank, U.S. Bank National Association, Credit Agricole Corporate and Investment Bank, Deutsche Bank AG New York Branch, Deutsche Bank Securities Inc., Wells Fargo Bank, National Association and Wells Fargo Securities, LLC***

- 10.5 Amended and Restated Bridge Commitment Letter, dated as of November 17, 2015, among Pinnacle Entertainment, Inc., JPMorgan Chase Bank, N.A., J.P. Morgan Securities LLC, Bank of America, N.A., Merrill Lynch, Pierce, Fenner & Smith Incorporated, Goldman Sachs Bank USA, Fifth Third Bank, U.S. Bank National Association, Credit Agricole Corporate and Investment Bank, Deutsche Bank AG New York Branch, Deutsche Bank AG Cayman Islands Branch, Deutsche Bank Securities Inc., Wells Fargo Bank, National Association and Wells Fargo Securities, LLC***
- 12 Computation of Ratio of Earnings to Fixed Charges

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21.1	Subsidiaries of PNK Entertainment, Inc.*
99.1	Preliminary Information Statement of PNK Entertainment, Inc., subject to completion, dated February 12, 2016
99.2	Government Regulations and Gaming Issues*
99.3	Audited consolidated balance sheets of Ameristar Casinos, Inc. as of December 31, 2012 and 2011 and the audited consolidated statements of income, comprehensive income, stockholders (deficit) equity, and cash flows for each of the years ended December 31, 2012, 2011, and 2010, and the notes thereto***
99.4	Unaudited condensed consolidated balance sheet of Ameristar Casinos, Inc. as of June 30, 2013 and the unaudited condensed consolidated statements of income, comprehensive income, and cash flows for the three months and six months ended June 30, 2013 and 2012, and the notes thereto***

* To be filed by amendment.

*** Previously filed

The form agreement contains a brief list identifying all schedules and exhibits thereto. Such schedules and exhibits have been omitted pursuant to Item 601(b)(2) of Regulation S-K. The Registrant agrees to furnish supplementally a copy of the omitted schedules and exhibits to the Securities and Exchange Commission upon request.

SIGNATURES

Pursuant to the requirements of Section 12 of the Securities Exchange Act of 1934, as amended, the registrant has duly caused this registration statement to be signed on its behalf by the undersigned, thereunto duly authorized.

PNK Entertainment, Inc.

By: /s/ Carlos A. Ruisanchez
Name: Carlos A. Ruisanchez
President, Treasurer and
Title: Secretary

Dated: February 12, 2016

EXHIBIT INDEX

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