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

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**FORM 8-K/A  
(Amendment No. 1)**

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**CURRENT REPORT  
Pursuant to Section 13 OR 15(d) of The Securities Exchange Act of 1934**

**Date of Report (Date of earliest event reported): October 15, 2018**

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**PINNACLE ENTERTAINMENT, INC.**

(Exact name of registrant as specified in its charter)

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**Delaware**  
(State or other jurisdiction  
of incorporation)

**001-37666**  
(Commission File Number)

**47-4668380**  
(IRS Employer  
Identification No.)

**3980 Howard Hughes Parkway, Las Vegas, Nevada**  
(Address of principal executive offices)

**89169**  
(Zip Code)

**Registrant's telephone number, including area code: (702) 541-7777**

**N/A**  
(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

Indicate by check mark whether the registrant is an emerging growth company as defined in Rule 405 of the Securities Act (17 CFR 230.405) or Rule 12b-2 of the Exchange Act (17 CFR 240.12b-2).

Emerging growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 13(a) of the Exchange Act.

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## Explanatory Note

On October 15, 2018 (the “Closing Date”), Pinnacle Entertainment, Inc., a Delaware corporation (the “Company”) filed a Current Report on Form 8-K (the “Original Form 8-K”) announcing the completion of its merger with Penn National Gaming, Inc., a Pennsylvania corporation (“Parent”), pursuant to an Agreement and Plan of Merger, dated as of December 17, 2017 (the “Merger Agreement”), by and among the Company, Parent and Franchise Merger Sub, a Delaware corporation and a wholly-owned subsidiary of Parent (“Merger Sub”). At the Effective Time of the Merger (as defined herein) on October 15, 2018 (the “Effective Time”), the Merger Sub merged with and into the Company (the “Merger”), with the Company surviving the Merger. As a result of the consummation of the Merger, the Company became a wholly-owned subsidiary of Parent.

In connection with obtaining requisite regulatory approvals for the consummation of the Merger and as contemplated by the terms of the Merger Agreement, immediately prior to the Effective Time of the Merger and upon the execution of joinders on October 15, 2018, the Company and its applicable subsidiaries became parties to certain of the Third Party Agreements (as described more fully in the Merger Agreement), including (i) the membership interest purchase agreement (the “Boyd Divestiture Agreement”) by and among Boyd Gaming Corporation (“Boyd”), Boyd TCIV, LLC (“Boyd Purchaser”), Parent, the Company and Pinnacle MLS, LLC (“Pinnacle Tenant”), which provides for Boyd Purchaser’s acquisition of the Company’s gaming operations at Ameristar Casino Kansas City and Ameristar Casino St. Charles in Missouri; Belterra Casino Resort in Indiana; and Belterra Park in Ohio (collectively, the “Boyd Divestiture Businesses”) and (ii) the purchase agreement (the “Belterra Park Purchase and Sale Agreement” and together with the Boyd Divestiture Agreement, the “Divestiture Agreements”, and the transactions contemplated thereunder, the “Divestitures”), amended and novated to reflect the assumption of all rights and responsibilities of Gaming and Leisure Properties, Inc. (“GLPI”) by Boyd, by and among Parent, a subsidiary of Boyd, the Company and a subsidiary of the Company, which provides for the acquisition by Boyd’s subsidiary of the real estate associated with the Company’s Belterra Park casino in Cincinnati, Ohio.

On the Closing Date, upon the terms and subject to the conditions set forth therein, the transactions contemplated by the Boyd Divestiture Agreement were completed. Concurrently with the closing of the transactions contemplated by the Boyd Divestiture Agreement, upon the terms and subject to the conditions set forth therein, the sale of the real estate associated with the Company’s Belterra Park casino in Cincinnati, Ohio contemplated by the Belterra Park Purchase and Sale Agreement was also completed.

The Company is filing this Current Report on Form 8-K/A (“Amendment”) solely to amend and supplement Item 9.01 of the Original Form 8-K to provide the unaudited pro forma condensed consolidated balance sheet of the Company as of June 30, 2018 and the unaudited pro forma condensed consolidated statements of operations of the Company as of and for the six months ended June 30, 2018 and for the fiscal year ended December 31, 2017, in each case giving pro forma effect to the Divestitures, are included as Exhibit 99.1 to this Current Report on Form 8-K and are incorporated herein by reference.

### Item 9.01 Financial Statements and Exhibits.

#### (b) *Pro forma financial information*

The unaudited pro forma condensed consolidated balance sheet of the Company as of June 30, 2018 and the unaudited pro forma condensed consolidated statements of operations of the Company as of and for the six months ended June 30, 2018 and for the fiscal year ended December 31, 2017, in each case giving pro forma effect to the Divestitures, are included as Exhibit 99.1 to this Current Report on Form 8-K and are incorporated herein by reference.

#### (d) *Exhibits.*

<u>Exhibit No.</u>	<u>Description</u>
Exhibit 99.1	<a href="#"><u>Unaudited Pro Forma Condensed Consolidated Financial Information of Pinnacle Entertainment, Inc.</u></a>

**SIGNATURE**

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

**PINNACLE ENTERTAINMENT, INC.**  
(Registrant)

Date: October 19, 2018

By: /s/ William J. Fair  
William J. Fair, Chief Financial Officer

**UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

The following unaudited pro forma condensed consolidated financial information presents the unaudited pro forma condensed consolidated balance sheet as of June 30, 2018 and unaudited pro forma condensed consolidated statements of operations as of and for the six months ended June 30, 2018, and for the year ended December 31, 2017 based upon the consolidated historical financial statements of Pinnacle Entertainment, Inc. and its subsidiaries on a consolidated basis, which are collectively referred to as "Pinnacle."

The unaudited pro forma condensed consolidated balance sheet presents the financial position of Pinnacle as of June 30, 2018 after giving effect to the divestitures of Ameristar Casino Kansas City, LLC, d/b/a Ameristar Kansas City, Ameristar St. Charles, LLC, d/b/a Ameristar St. Charles, Belterra Resort Indiana, LLC, d/b/a Belterra Resort, and PNK (Ohio), LLC, d/b/a Belterra Park (the "Divested Properties") (the "Divestitures") as if the Divestitures occurred as of June 30, 2018. The Divested Properties were purchased by Boyd Gaming Corporation ("Boyd") as part of the Pinnacle merger with Penn National Gaming, Inc. ("Penn National"). The unaudited pro forma condensed consolidated statements of operations for the six months ended June 30, 2018 and for the year ended December 31, 2017 give effect to the Divestitures as if the Divestitures occurred as of January 1, 2017.

The unaudited pro forma condensed consolidated financial information has been prepared based upon currently available information and assumptions deemed appropriate by Pinnacle's management and is provided for informational purposes only and is not necessarily indicative of the operating results or financial position that would have occurred if the Divestitures had been completed as of the dates set forth above, nor is it indicative of the future results or current financial conditions that may result from the Divestitures. The unaudited pro forma condensed consolidated financial information should be read in conjunction with the separate historical financial statements and accompanying notes of Pinnacle.

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**PINNACLE ENTERTAINMENT, INC.**  
**UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2017**  
(amounts in thousands, except per share data)

	<b>Pinnacle Entertainment, Inc.</b>	<b>Less: Divested Properties (Note 2)</b>	<b>Pro Forma Adjustments (Note 2)</b>	<b>Pro Forma Pinnacle Entertainment, Inc.</b>
<b>Revenues:</b>				
Gaming	\$ 2,286,881	\$ (589,282)	\$ —	\$ 1,697,599
Food and beverage	133,082	(45,819)	—	87,263
Lodging	51,671	(14,674)	—	36,997
Retail, entertainment and other	90,214	(23,484)	—	66,730
Total revenues	<u>2,561,848</u>	<u>(673,259)</u>	<u>—</u>	<u>1,888,589</u>
<b>Expenses and other costs:</b>				
Gaming	1,243,187	(323,196)	—	919,991
Food and beverage	126,506	(40,947)	—	85,559
Lodging	25,430	(7,655)	—	17,775
Retail, entertainment and other	40,327	(10,630)	—	29,697
General and administrative	455,525	(100,767)	—	354,758
Depreciation and amortization	217,025	(73,094)	—	143,931
Pre-opening, development and other costs	9,478	—	(6,855)	2,623
Write-downs, reserves and recoveries, net	15,750	(2,290)	—	13,460
Total expenses and other costs	<u>2,133,228</u>	<u>(558,579)</u>	<u>(6,855)</u>	<u>1,567,794</u>
<b>Operating income</b>	<b>428,620</b>	<b>(114,680)</b>	<b>6,855</b>	<b>320,795</b>
Interest expense, net	(380,859)	88,173	—	(292,686)
Loss on early extinguishment of debt	(516)	—	—	(516)
Loss from equity method investment	(90)	—	—	(90)
<b>Income before income taxes</b>	<b>47,155</b>	<b>(26,507)</b>	<b>6,855</b>	<b>27,503</b>
Income tax benefit	14,603	(8,399)	—	6,204
<b>Net income</b>	<b>61,758</b>	<b>(34,906)</b>	<b>6,855</b>	<b>33,707</b>
Less: net loss attributable to non-controlling interest	1,346	—	—	1,346
<b>Net income attributable to Pinnacle Entertainment, Inc.</b>	<b>\$ 63,104</b>	<b>\$ (34,906)</b>	<b>\$ 6,855</b>	<b>\$ 35,053</b>
<b>Net income per common share:</b>				
Basic	\$ 1.12			\$ 0.62
Diluted	\$ 1.02			\$ 0.57
<b>Weighted average common shares outstanding:</b>				
Basic	56,518			56,518
Diluted	61,911			61,911

**PINNACLE ENTERTAINMENT, INC.**  
**UNAUDITED PRO FORMA CONDENSED CONSOLIDATED STATEMENT OF OPERATIONS**  
**FOR THE SIX MONTHS ENDED JUNE 30, 2018**  
(amounts in thousands, except per share data)

	<b>Pinnacle Entertainment, Inc.</b>	<b>Less: Divested Properties (Note 2)</b>	<b>Pro Forma Adjustments (Note 2)</b>	<b>Pro Forma Pinnacle Entertainment, Inc.</b>
<b>Revenues:</b>				
Gaming	\$ 1,005,166	\$ (260,682)	\$ —	\$ 744,484
Food and beverage	142,088	(39,314)	—	102,774
Lodging	80,371	(20,875)	—	59,496
Retail, entertainment and other	48,404	(11,725)	—	36,679
Total revenues	<u>1,276,029</u>	<u>(332,596)</u>	<u>—</u>	<u>943,433</u>
<b>Expenses and other costs:</b>				
Gaming	524,718	(132,956)	—	391,762
Food and beverage	126,459	(37,041)	—	89,418
Lodging	29,797	(8,137)	—	21,660
Retail, entertainment and other	24,732	(6,613)	—	18,119
General and administrative	227,850	(51,549)	—	176,301
Depreciation and amortization	99,664	(35,947)	—	63,717
Pre-opening, development and other costs	2,525	—	(2,397)	128
Write-downs, reserves and recoveries, net	4,998	(1,185)	—	3,813
Total expenses and other costs	<u>1,040,743</u>	<u>(273,428)</u>	<u>(2,397)</u>	<u>764,918</u>
<b>Operating income</b>	<b>235,286</b>	<b>(59,168)</b>	<b>2,397</b>	<b>178,515</b>
Interest expense, net	(193,482)	45,613	—	(147,869)
Loss from equity method investment	(89)	—	—	(89)
<b>Income before income taxes</b>	<b>41,715</b>	<b>(13,555)</b>	<b>2,397</b>	<b>30,557</b>
Income tax benefit	1,845	851	—	2,696
<b>Net income</b>	<b>43,560</b>	<b>(12,704)</b>	<b>2,397</b>	<b>33,253</b>
Less: net loss attributable to non-controlling interest	280	—	—	280
<b>Net income attributable to Pinnacle Entertainment, Inc.</b>	<b>\$ 43,840</b>	<b>\$ (12,704)</b>	<b>\$ 2,397</b>	<b>\$ 33,533</b>
<b>Net income per common share:</b>				
Basic	\$ 0.77			\$ 0.59
Diluted	\$ 0.70			\$ 0.54
<b>Weighted average common shares outstanding:</b>				
Basic	57,225			57,225
Diluted	62,255			62,255

**PINNACLE ENTERTAINMENT, INC.**  
**UNAUDITED PRO FORMA CONDENSED CONSOLIDATED BALANCE SHEET**  
**AS OF JUNE 30, 2018**  
(amounts in thousands)

	Pinnacle Entertainment, Inc.	Less: Divested Properties (Note 2)	Pro Forma Adjustments (Note 2)	Pro Forma Pinnacle Entertainment, Inc.
<b>ASSETS</b>				
Current Assets:				
Cash and cash equivalents	\$ 148,558	\$ (42,415)	\$ 621,200	\$ 727,343
Accounts receivable, net	46,492	(9,067)	—	37,425
Inventories	10,644	(3,082)	—	7,562
Prepaid expenses and other assets	35,941	(7,952)	—	27,989
Total current assets	<u>241,635</u>	<u>(62,516)</u>	<u>621,200</u>	<u>800,319</u>
Land, buildings, vessels and equipment, net	2,567,506	(938,220)	—	1,629,286
Goodwill	610,889	(159,783)	—	451,106
Other intangible assets, net	380,351	(195,600)	—	184,751
Deferred incomes taxes	1,117	4,098	—	5,215
Other assets, net	57,521	(123)	—	57,398
Total assets	<u>\$ 3,859,019</u>	<u>\$ (1,352,144)</u>	<u>\$ 621,200</u>	<u>\$ 3,128,075</u>
<b>LIABILITIES AND STOCKHOLDERS' EQUITY (DEFICIT)</b>				
Current Liabilities:				
Accounts payable	\$ 55,182	\$ (14,269)	\$ —	\$ 40,913
Accrued interest	6,482	—	—	6,482
Accrued compensation	56,392	(11,464)	—	44,928
Accrued taxes	56,063	(14,108)	—	41,955
Current portion of long-term financing obligation	11,003	(2,931)	—	8,072
Other accrued liabilities	90,133	(18,810)	—	71,323
Total current liabilities	<u>275,255</u>	<u>(61,582)</u>	<u>—</u>	<u>213,673</u>
Long-term debt less current portion	749,221	—	—	749,221
Long-term financing obligation less current portion	3,083,272	(821,217)	—	2,262,055
Other long-term liabilities	32,732	(208)	—	32,524
Total liabilities	<u>4,140,480</u>	<u>(883,007)</u>	<u>—</u>	<u>3,257,473</u>
Total stockholders' equity (deficit)	<u>(281,461)</u>	<u>(469,137)</u>	<u>621,200</u>	<u>(129,398)</u>
Total liabilities and stockholders' equity (deficit)	<u>\$ 3,859,019</u>	<u>\$ (1,352,144)</u>	<u>\$ 621,200</u>	<u>\$ 3,128,075</u>

**PINNACLE ENTERTAINMENT, INC.**  
**NOTES TO UNAUDITED PRO FORMA CONDENSED CONSOLIDATED FINANCIAL INFORMATION**

**Note 1. Basis of Presentation**

The historical financial information has been adjusted to give pro forma effect to events that are (i) directly attributable to the Divestitures, (ii) factually supportable, and (iii) with respect to the unaudited pro forma condensed consolidated statements of income, expected to impact results. The pro forma adjustments have been prepared to illustrate the estimated effect of the Divestitures and certain other adjustments.

This information should be read in conjunction with Pinnacle's historical financial statements and accompanying notes in its Annual Report on Form 10-K for the year ended December 31, 2017, as filed with the SEC on March 1, 2018 and its Quarterly Report on Form 10-Q for the quarter ended June 30, 2018, as filed with the SEC on August 7, 2018. All pro forma adjustments and their underlying assumptions are described more fully in the notes to the unaudited pro forma condensed combined financial information.

**Note 2. Divestitures**

The Divested Properties were purchased by Boyd as part of the Pinnacle merger with Penn National. The unaudited financial condensed consolidated information reflects the effect of the Divestitures on assets, liabilities, revenues and expenses directly attributable to the Divested Properties and removes acquisition expenses related to the Divestitures. The aggregate purchase price for the Divestitures is approximately \$621.2 million, subject to certain final adjustments.