

SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 11-K/A

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934
For the fiscal year ended December 31, 1996

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934 [NO FEE REQUIRED]
For the transition period from _____ to _____

Commission file number 1-10410

A. Full title of the plan and address of the plan, if different from
that of the issuer named below:

Harrah's Entertainment, Inc.
Savings and Retirement Plan

B. Name of issuer of the securities held pursuant to the plan and
the address of its principal executive office:

Harrah's Entertainment, Inc.
1023 Cherry Road
Memphis, Tennessee 38117

The 11-K for the Harrah's Entertainment, Inc. Savings and Retirement Plan is herewith amended by filing a currently dated consent of independent public accountants.

Signature

Pursuant to the requirements of the Securities Exchange Act of 1934, the trustees have duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

HARRAH'S ENTERTAINMENT, INC.
SAVINGS AND RETIREMENT PLAN

Dated: June 26, 1997

By: /S/ MICHAEL N. REGAN

MICHAEL N. REGAN
Authorized Trustee of the Plan
and Vice President and
Controller of Harrah's
Entertainment, Inc.

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation of our report dated April 14, 1997, included in the Harrah's Entertainment, Inc. Savings and Retirement Plan Form 11-K for the year ended December 31, 1996, into Harrah's previously filed Registration Statement File No. 33-59975.

ARTHUR ANDERSEN LLP

Memphis, Tennessee,
June 23, 1997