

CAESARS ENTERTAINMENT OPERATING COMPANY, INC.  
One Caesars Palace Drive  
Las Vegas, Nevada 89109

August 11, 2017

VIA EDGAR Submission

Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

Attention: Rahul Patel  
Office of Real Estate and Commodities

**Re: Withdrawal Request  
Caesars Entertainment Operating Company, Inc. and Co-Applicants  
Application for Qualification of Indenture on Form T-3  
With respect to First-Priority Senior Secured Floating Rate Notes due 2023  
Filed on July 8, 2016  
File No. 022-29023**

Dear Mr. Patel,

On July 8, 2016, Caesars Entertainment Operating Company, Inc., a Delaware corporation (the “Company”), and the Co-Applicants listed therein, filed with the Securities and Exchange Commission (the “Commission”), an Application for Qualification of Indenture on Form T-3 (File No. 022-29023) (the “Application”) under the Trust Indenture Act of 1939, as amended (the “TIA”).

In accordance with Section 307(a) of the TIA, the Company and the Co-Applicants hereby request withdrawal of the Application, including all exhibits thereto, immediately or as soon as practicable after the date hereof. The Company and the Co-Applicants are withdrawing the Application as the Company does not intend to pursue the contemplated offering of securities under an indenture required to be qualified under the TIA or otherwise. The Company and the Co-Applicants confirm that no securities have been or will be distributed, issued or sold pursuant to the Application and that the Application has not been declared effective by the Commission.

If you have any questions regarding this matter, please contact Carol Anne Huff or Ana Sempertegui of Kirkland & Ellis LLP at (312) 862-2163 or (312) 862-2312, respectively.

Very truly yours,

/s/ John Payne

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John Payne

President and Chief Executive Officer

cc: Carol Anne Huff  
Ana Sempertegui  
*Kirkland & Ellis LLP*