

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

November 16, 2016

Gary L. Carano Chief Executive Officer Eldorado Resorts, Inc. 100 West Liberty Street, Suite 1150 Reno, Nevada 89501

> Re: Eldorado Resorts, Inc. Registration Statement on Form S-4 Filed November 3, 2016 File No. 333-214422

Dear Mr. Carano:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact me at (202)551-3585 with any questions.

Sincerely,

/s/ Stacie D. Gorman

Stacie Gorman Senior Counsel Office of Real Estate and Commodities

cc: Deborah Conrad, Esq. (via e-mail)