

SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

FORM S-8
REGISTRATION STATEMENT UNDER
THE SECURITIES ACT OF 1933

HARRAH'S ENTERTAINMENT, INC.
(Exact name of registrant as specified in its charter)

DELAWARE
(State or other jurisdiction of
incorporation or organization)

62-1411755
(I.R.S. Employer
Identification No.)

1023 Cherry Road
Memphis, Tennessee 38117
(Address of Principal Executive Offices)

HARRAH'S ENTERTAINMENT, INC. 1990 STOCK OPTION PLAN
(Full title of the plan)

E. O. Robinson, Jr.
Senior Vice President and General Counsel
1023 Cherry Road, Memphis, TN 38117
(901) 762-8600
(Name, address, including zip code, and telephone number,
including area code of agent for service)

CALCULATION OF REGISTRATION FEE

Title of Securities to be Registered	Amount to be Registered (1)	Proposed Maximum Offering Price Per Share (2)	Proposed Maximum Aggregate Offering Price (2)	Amount of Registration Fee
Common stock, par value \$0.10 per share	2,500,000	\$21.5313	\$53,828,250	\$14,964.25

(1) Harrah's Entertainment, Inc. 1990 Stock Option Plan, as amended, (the "Plan") authorizes the issuance of a maximum of 13,200,000 shares (including the 2,500,000 shares being registered hereby) of Common Stock of Harrah's Entertainment, Inc. (the "Company"), plus reissuances of cancelled shares and adjustments to shares to account for any dividend or other distribution (whether in the form of cash, Common Stock, other securities, or other property), recapitalization, stock split, reverse stock split, reorganization, merger, consolidation, split-up, spin-off, combination, repurchase, or exchange of Common Stock or other securities of the Company, issuance of warrants to purchase Common Stock or other securities of the Company, or other similar transaction or event.

(2) For purposes of computing the registration fee only, pursuant to Rule 457(h), the Proposed Maximum Offering Price Per Share is based upon the average of the high and low prices reported on the New York Stock Exchange on June 14, 1999.

STATEMENT

Harrah's Entertainment, Inc. (the "Company") has amended the Harrah's Entertainment, Inc. 1990 Stock Option Plan (the "Plan"), by increasing the number of shares in the Plan by an additional 2,500,000 shares.

The contents of the earlier Registration Statement, file number 33-59991, are incorporated herein by reference.

Item 8. EXHIBITS

Exhibit No.	Description
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*EX-4.1	Amendment to Harrah's Entertainment, Inc. 1990 Stock Option Plan effective October 29, 1998.
*EX-4.2	Amendment to Harrah's Entertainment, Inc. 1990 Stock Option plan effective May 6, 1999.
*EX-5	Opinion of E. O. Robinson, Jr. as to the legality of the securities being registered hereby.
*EX-23.1	Consent of E. O. Robinson, Jr. (included as part of Exhibit 5).
*EX-23.2	Consent of Arthur Andersen LLP, independent certified public accountants.
*EX-24	Power of Attorney (incorporated into the signature pages hereof).

* Filed herewith.

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Company certifies that it has reasonable grounds to believe that it meets all of the requirements for filing on Form S-8 and has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Memphis, State of Tennessee, on June 17, 1999.

HARRAH'S ENTERTAINMENT, INC.

By: /s/ E. O. ROBINSON, JR.

E. O. Robinson, Jr.
Senior Vice President and
General Counsel

POWER OF ATTORNEY

KNOW ALL MEN BY THESE PRESENTS, that each person whose signature appears below, hereby constitutes and appoints Philip G. Satre, Colin V. Reed, and E. O. Robinson, Jr. and each of them, either one of whom may act without joinder of the other, his true and lawful attorneys-in-fact and agents, with full power of substitution and resubstitution, for him and in his name, place and stead, in any and all capacities, to sign any or all pre- and post-effective amendments to this Registration Statement, and to file the same, with all exhibits thereto and other documents in connection therewith, with the Securities and Exchange Commission, granting unto said attorneys-in-fact and agents, and each of them, full power and authority to do and perform each and every act and thing requisite and necessary to be done in and about the premises, as fully to all intents and purposes as he might or could do in person, hereby ratifying and conforming all that said attorneys-in-fact and agents, and each of them, or the substitute or substitutes of any or all of them, may lawfully do or cause to be done by virtue hereof.

Pursuant to the requirements of the Securities Exchange Act of 1933, this Registration Statement has been signed below by the following persons in their capacities and on the dates indicated.

Signature -----	Title -----	Date ----
/s/ SUSAN CLARK-JOHNSON ----- (Susan Clark-Johnson)	Director	June 17, 1999
/s/ JAMES B. FARLEY ----- (James B. Farley)	Director	June 17, 1999
/s/ JOE M. HENSON ----- (Joe M. Henson)	Director	June 17, 1999
/s/ RALPH HORN ----- (Ralph Horn)	Director	June 17, 1999

Signature -----	Title -----	Date -----
/s/ J. K. HOUSSELS, III ----- (J. K. Houssels, III)	Director	June 17, 1999
/s/ R. BRAD MARTIN ----- (R. Brad Martin)	Director	June 17, 1999
/s/ COLIN V. REED ----- (Colin V. Reed)	Director and Chief Financial Officer Office of the President	June 17, 1999
/s/ WALTER J. SALMON ----- (Walter J. Salmon)	Director	June 17, 1999
/s/ PHILIP G. SATRE ----- (Philip G. Satre)	Director, Chairman and Chief Executive Officer Office of the President	June 17, 1999
/s/ BOAKE A. SELLS ----- (Boake A. Sells)	Director	June 17, 1999
/s/ EDDIE N. WILLIAMS ----- (Eddie N. Williams)	Director	June 17, 1999
/s/ JUDY T. WORMSER ----- (Judy T. Wormser)	Controller and Principal Accounting Officer	June 17, 1999

EXHIBIT INDEX

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* Filed herewith.

Amendment to
The Harrah's Entertainment, Inc.
1990 Stock Option Plan (the "Plan")

Harrah's Entertainment, Inc. (the "Company") hereby adopts this Amendment to the Plan effective October 29, 1998:

Section L of the Plan is amended by adding the following language at the end thereof:

"Notwithstanding the above, the options of an employee who terminates employment with the Company or a Subsidiary and who, within 30 days, becomes employed ("JCC Employment") by Jazz Casino Company, L.L.C. or an affiliate or parent thereof ("JCC") will continue in force and continue to vest for such an individual while in JCC Employment. Termination of JCC Employment will be considered termination of employment under the Plan (unless the individual is re-employed by the Company or a Subsidiary within 30 days). Termination of the Company's or a Subsidiary's equity and management interests in the New Orleans casino property will also be considered termination of employment under the Plan, PROVIDED, HOWEVER, the status of any unvested options at that time as to any individual will be decided by the Company's Chief Executive Officer who will have discretion to accelerate vesting, allow vesting to continue, or deem the unvested options to be forfeited as he or she deems appropriate."

This Amendment was duly approved by the Human Resources Committee of the Board of Directors on October 29, 1998.

/s/ Rebecca W. Ballou

Rebecca W. Ballou
Secretary of Harrah's Entertainment, Inc.

Amendment to
The Harrah's Entertainment, Inc.
1990 Stock Option Plan (the "Plan")

Harrah's Entertainment, Inc. hereby adopts this Amendment to the Plan effective May 6, 1999:

The following language is added at the end of Section D.2 of the Plan:

"Effective May 6, 1999, the number of authorized shares which may be issued pursuant to the options and stock appreciation rights granted by the Committee under the Plan is increased by an additional 2,500,000 shares all of which shall be treasury shares of the Company existing as of May 6, 1999. No options or stock appreciation rights may be granted under this Plan with respect to such 2,500,000 shares after February 28, 2008 and options utilizing these shares will be subject to the same repricing restrictions contained in the provisions of the first sentence of Section B.3 of the Plan that apply to the 3,500,000 shares authorized by the Plan Amendment dated February 26, 1998."

This Amendment was duly approved by the Human Resources Committee of the Board of Directors on May 6, 1999.

/s/ Rebecca W. Ballou

Rebecca W. Ballou
Secretary of
Harrah's Entertainment, Inc.

June 17, 1999

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

RE: Common Stock, Par Value \$0.10 Per Share of
Harrah's Entertainment, Inc. (the "Company")

Gentlemen:

I am General Counsel of the Company. At your request, I have examined the Form S-8 Registration Statement (the "Registration Statement") which you intend to file with the Securities and Exchange Commission in connection with the registration under the Securities Act of 1933, as amended, of 2,500,000 additional shares of Common Stock, par value \$0.10 per share (the "Shares"), issuable pursuant to the Company's 1990 Stock Option Plan, as amended (the "Plan").

The Shares will be issued under the Plan in accordance with the terms of said Plan. I am familiar with the proceedings undertaken in connection with the authorization and issuance of the Shares under the Plan. Additionally, I have examined such questions of law and fact as I have considered necessary or appropriate for purposes of this opinion.

Based upon the foregoing, I am of the opinion that the Shares have been duly authorized, and upon the issuance of Shares under the terms of the Plan and delivery and payment therefor of consideration set forth in the Delaware General Corporation Law at least equal to the aggregate par value of the Share issued, such Shares will be validly issued, fully paid and nonassessable.

I consent to your filing this opinion as an exhibit to the Registration Statement and to the reference to my name in the Registration Statement under the heading "Interests of Named Experts and Counsel."

Very truly yours,

/s/ E. O. ROBINSON, JR.

E. O. Robinson, Jr.
Senior Vice President and
General Counsel

CONSENT OF INDEPENDENT PUBLIC ACCOUNTANTS

As independent public accountants, we hereby consent to the incorporation by reference in this registration statement of our reports dated February 9, 1999, included (or incorporated by reference) in Harrah's Entertainment, Inc.'s Form 10-K for the year ended December 31, 1998, and to all references to our Firm included in this registration statement on Form S-8.

ARTHUR ANDERSEN LLP

Memphis, Tennessee
June 16, 1999