

CAESARS ENTERTAINMENT CORPORATION

PROCESS FOR HANDLING COMPLAINTS ABOUT ACCOUNTING MATTERS (Updated as of November 27, 2017)

The Audit Committee (the "Audit Committee") of the Board of Directors (the "Board") of Caesars Entertainment Corporation (together with its subsidiaries, the "Company") has established the following policies and procedures for: (i) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

Reporting Complaints

The Company has established and published on its website special mail and e-mail addresses and a toll-free telephone number for receiving complaints regarding accounting, internal accounting controls or auditing matters, including on a confidential or anonymous basis.

Handling Complaints

Copies of all complaints regarding accounting, internal accounting controls or auditing matters received will be sent directly to the Chief Compliance Officer or his or her designee. The Chief Compliance Officer or his or her designee will send directly to the chair of the Audit Committee all such complaints that could materially affect financial reporting or controls or that involve any executive officer.

All complaints regarding accounting, internal accounting controls or auditing matters will be tracked on a separate Audit Committee complaints docket by the Compliance Department, but will be handled by the Company's finance and legal staffs in the ordinary course of business, except as the Audit Committee may otherwise request.

The status of the specially docketed complaints will be reported on a quarterly basis to the Audit Committee and, if the Audit Committee so directs, to the full Board.

The Audit Committee may request special treatment, including the retention of outside counsel or other advisors, for any complaint addressed to it.

No Retaliation

Consistent with the policies of the Company, the Audit Committee shall not retaliate and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes a complaint as contemplated hereby, reports a retaliatory act or provides assistance to the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in connection with the investigation of any such complaint.