

June 24, 2021

Bret Yunker
Chief Financial Officer
Caesars Entertainment, Inc.
100 West Liberty Street, 12th Floor
Reno, NV 89501

Entertainment, Inc.

Fiscal Year Ended December 31, 2020

Re: Caesars

Form 10-K for the

Filed March 1, 2021

File No. 001-36629

Dear Mr. Yunker:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction