

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION**  
Washington, D.C. 20549

**FORM 10-K/A**  
AMENDMENT NO. 1

(Mark  
One)

- ANNUAL REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the fiscal year ended December 31, 2015

OR

- TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE SECURITIES EXCHANGE ACT OF 1934**

For the transition period      to

Commission File No. 001-36629

**ELDORADO RESORTS, INC.**

(Exact name of registrant as specified in its charter)

<b>Nevada</b> (State or other jurisdiction of incorporation or organization)	<b>46-3657681</b> (I.R.S. Employer Identification No.)
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**100 West Liberty Street, Suite 1150  
Reno, Nevada 89501**

(Address of principal executive offices)

**Telephone: (775) 328-0100**

(Registrant's telephone number, including area code)

Securities registered pursuant to Section 12(b) of the Act:

<u>Title of each class</u>	<u>Name of each exchange on which registered</u>
Common Stock, \$.00001 par value	NASDAQ Stock Market

Securities registered pursuant to section 12(g) of the Act: **None**

Indicate by check mark if the registrant is a well-known seasoned issuer, as defined in Rule 405 of the Securities Act. Yes  No

Indicate by check mark if the registrant is not required to file reports pursuant to Section 13 or Section 15(d) of the Act. Yes  No

Indicate by check mark whether the registrant (1) has filed reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate web site, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files). Yes  No

Indicate by check mark if disclosure of delinquent filers pursuant to Item 405 of Regulation S-K (§299.405 of this chapter) is not contained herein, and will not be contained, to the best of registrant's knowledge, in definitive proxy or information statements incorporated by reference in Part III of this Form 10-K or any amendment to this Form 10-K.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Exchange Act.

Large accelerated filer

Accelerated filer

Non-accelerated filer   
(Do not check if a  
smaller reporting company)

Smaller reporting company

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes  No

The aggregate market value of the common stock held by non-affiliates of the Registrant was \$230.1 million at June 30, 2015 based upon the closing price for the shares of ERI's common stock as reported by The Nasdaq Stock Market.

As of March 2, 2016, there were 46,850,583 outstanding shares of the Registrant's Common Stock.

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This Amendment No. 1 to the Annual Report on Form 10-K of Eldorado Resorts, Inc. (the "Company," "ERI," or the "Registrant," and together with its subsidiaries may also be referred to as "we," "us" or "our" amends the Company's Annual Report on Form 10-K for the fiscal year ended December 31, 2015 that was originally filed with the Securities and Exchange Commission (the "SEC") on March 15, 2016 (the "Original Form 10-K").

This Amendment No. 1 is being filed to include management's conclusion regarding its assessment of effectiveness of internal control over financial reporting required by Item 9A on Form 10-K that was previously omitted from the Original Form 10-K due to an unintentional failure to notice that the report contained in Item 9A of the Form 10-K did not accurately reflect the conclusion.

This Amendment No. 1 should be read in conjunction with the Original Form 10-K and the Company's other filings with the SEC. This Amendment No. 1 consists solely of the preceding cover page, this explanatory note, Item 9A, the Report of Independent Registered Public Accounting Firm, the signature page and the certifications required to be filed as exhibits to this Amendment No. 1.

## **Item 9A. Controls and Procedures.**

### **Evaluation of Disclosure Controls and Procedures**

We have established and maintain disclosure controls and procedures that are designed to ensure that information required to be disclosed in our reports that we file under the Securities Exchange Act of 1934, as amended (the "Exchange Act"), is recorded, processed, summarized, evaluated and reported within the time periods specified in the rules and forms of the SEC, and that such information is accumulated and communicated to management, including our Chief Executive Officer and Chief Financial Officer, as appropriate to allow timely decisions regarding required disclosure.

In designing and evaluating the disclosure controls and procedures, management recognizes that any controls and procedures, no matter how well designed and operated, can provide only reasonable assurance of achieving the desired control objectives, and management necessarily is required to apply its judgment in evaluating the cost-benefit relationship of possible controls and procedures.

Management is responsible for establishing and maintaining adequate internal control over financial reporting (as defined in Rules 13a-15(e) and 15d-15(e) of the Exchange Act) for Eldorado Resorts, Inc. and subsidiaries. Our Chief Executive Officer and Chief Financial Officer have concluded that our disclosure controls and procedures were not effective as of December 31, 2015 due to the omission of management's conclusion regarding its assessment of effectiveness of internal control over financial reporting in the previously filed Form 10-K for the year ended December 31, 2015. This omission was due to an unintentional failure to notice that the report contained in Item 9A of the Form 10-K did not accurately reflect the conclusion and is corrected as noted below.

### **Management's Report on Internal Control over Financial Reporting**

Our Chief Executive Officer and Chief Financial Officer evaluated and assessed the effectiveness of our internal control over financial reporting as of the end of the period covered by this Form 10-K Annual Report (the "Evaluation Date") based upon the framework set forth in *Internal Control—Integrated Framework* issued in 2013 by the Committee of Sponsoring Organization of the Treadway Commission. Based on their evaluation and assessment, they concluded that, as of December 31, 2015, our internal control over financial reporting was effective based on those criteria.

In making our assessment of changes in internal control over financial reporting as of December 31, 2015, we have excluded the acquired Silver Legacy and Circus Reno operations because these operations were acquired in a business combination on November 24, 2015. These operations represent \$193.6 million and \$27.3 million, respectively, of our total assets and \$132.1 million and \$19.9 million, respectively, of our total net assets as of December 31, 2015. These operations represent

\$13.5 million and \$8.3 million, respectively, of our total net revenues and \$0.1 million and \$1.5 million, respectively, of our net income for the year ended December 31, 2015.

Ernst & Young LLP, an independent registered public accounting firm, has issued an attestation report on our internal control over financial reporting as of December 31, 2015, which report follows below.

### **Changes in Internal Controls**

As further discussed in our Quarterly Report on Form 10-Q filed on November 9, 2015, we identified a material weakness in our controls over the accounting for a debt refinancing transaction. Specifically, subsequent to the issuance of our earnings release and as part of completing our financial statement close process for our quarterly report, we determined we did not properly account for a debt transaction which resulted in the reporting of an incorrect amount of loss on the transaction in our earnings release for the quarter. The accounting for the transaction was correct in the quarterly report. Additionally, we had a design deficiency in our controls as we did not have sufficiently robust controls in place to ensure satisfactory completion of our financial statement close process prior to the issuance of our earnings release.

To remediate this material weakness, we implemented additional controls related to activities that must be completed in the financial statement close process prior to the issuance of our earnings release, implemented additional control criteria that drive the use of third party specialists for significant transactions and hired additional corporate accounting staff and tax personnel. The Audit Committee has reviewed and monitored these remediation measures. We believe these actions have remediated the material weakness identified and have strengthened our internal control over financial reporting.

During the quarter ended December 31, 2015, there were no significant changes in our internal control over financial reporting, other than those referred to above, that have materially affected, or are reasonably likely to materially affect, our internal control over financial reporting.

## Report of Independent Registered Public Accounting Firm

The Board of Directors and Shareholders  
Eldorado Resorts, Inc.

We have audited Eldorado Resorts, Inc.'s internal control over financial reporting as of December 31, 2015, based on criteria established in Internal Control—Integrated Framework issued by the Committee of Sponsoring Organizations of the Treadway Commission (2013 framework, the "COSO criteria"). Eldorado Resorts, Inc.'s management is responsible for maintaining effective internal control over financial reporting, and for its assessment of the effectiveness of internal control over financial reporting included in the accompanying Management's Report on Internal Control Over Financial Reporting included in Item 9A. Our responsibility is to express an opinion on the Company's internal control over financial reporting based on our audit.

We conducted our audit in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit included obtaining an understanding of internal control over financial reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion.

A company's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles. A company's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the company; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the company are being made only in accordance with authorizations of management and directors of the company; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the company's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

As indicated in the accompanying Management's Report on Internal Control Over Financial Reporting, management's assessment of and conclusion on the effectiveness of internal control over financial reporting did not include the internal controls of Circus and Eldorado Joint Venture (dba, Silver Legacy Resort Casino) and Circus Circus Reno, which are included in the 2015 consolidated financial statements of Eldorado Resorts, Inc. and constituted \$220.9 million and \$152.0 million of total and net assets, respectively, as of December 31, 2015 and \$21.8 million and \$1.6 million of net revenues and net income, respectively, for the year then ended. Our audit of internal control over financial reporting of Eldorado Resorts, Inc. also did not include an evaluation of internal control over financial reporting of Circus and Eldorado Joint Venture (dba, Silver Legacy Resort Casino) and Circus Circus Reno.

In our opinion, Eldorado Resorts, Inc. maintained, in all material respects, effective internal control over financial reporting as of December 31, 2015, based on the COSO criteria.

We also have audited, in accordance with the standards of the Public Company Accounting Oversight Board (United States), the consolidated balance sheets of Eldorado Resorts, Inc. as of December 31, 2015 and 2014, and the related consolidated statements of operations, comprehensive income (loss), stockholders' equity and cash flows for each of the three years in the period ended December 31, 2015 and our report dated March 15, 2016 expressed an unqualified opinion thereon.

/s/ Ernst & Young LLP

Las Vegas, Nevada  
March 15, 2016

**ITEM 15. Exhibits.**

(A)(3) Exhibits

<u>Exhibit Number</u>	<u>Description of Exhibit</u>	<u>Method of Filing</u>
23.1	Consent of Independent Registered Public Accounting Firm	Filed herewith.
31.1	Certification of Gary L. Carano pursuant to Rule 13a-14a and Rule 15d-14(a)	Filed herewith.
31.2	Certification of Thomas R. Reeg pursuant to Rule 13a-14a and Rule 15d-14(a)	Filed herewith.
32.1	Certification of Gary L. Carano in accordance with 18 U.S.C. Section 1350	Filed herewith.
32.2	Certification of Thomas R. Reeg in accordance with 18 U.S.C. Section 1350	Filed herewith.

**SIGNATURES**

Pursuant to the requirements of Sections 13 or 15(d) of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

ELDORADO RESORTS, INC.

By:                                 /s/ GARY L. CARANO

Gary L. Carano  
*Chief Executive Officer*

Dated: November 1, 2016

Pursuant to the requirements of the Securities Exchange Act of 1934, this report has been signed below by the following persons on behalf of the registrant and in the capacities and on the dates indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
<u>                                /s/ GARY L. CARANO</u> Gary L. Carano	Chairman of the Board of Directors and Chief Executive Officer (Principal Executive Officer)	November 1, 2016
<u>                                /s/ THOMAS R. REEG</u> Thomas R. Reeg	President, Chief Financial Officer and Director (Principal Financial Officer)	November 1, 2016
<u>                                /s/ STEPHANIE D. LEPORI</u> Stephanie D. Lepori	Chief Accounting Officer (Principal Accounting Officer)	November 1, 2016
<u>                                /s/ FRANK J. FAHRENKOPF JR.</u> Frank J. Fahrenkopf Jr.	Director	November 1, 2016
<u>                                /s/ JAMES B. HAWKINS</u> James B. Hawkins	Director	November 1, 2016
<u>                                /s/ MICHAEL E. PEGRAM</u> Michael E. Pegram	Director	November 1, 2016
<u>                                /s/ DAVID P. TOMICK</u> David P. Tomick	Director	November 1, 2016
<u>                                /s/ ROGER P. WAGNER</u> Roger P. Wagner	Director	November 1, 2016



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[Item 9A. Controls and Procedures.](#)

[ITEM 15. Exhibits.](#)

[SIGNATURES](#)

**CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM**

We consent to the incorporation by reference in the Registration Statements on Form S-8 (No's. 333-198830 and 333-203227) of our report dated March 15, 2016, with respect to the effectiveness of internal control over financial reporting of Eldorado Resorts, Inc., included in this Form 10-K/A.

/s/ Ernst & Young LLP

Sacramento, California  
November 1, 2016

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QuickLinks

[Exhibit 23.1](#)

[CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM](#)

**CERTIFICATION PURSUANT TO RULE 13a-14(a) AND 15d-14(a)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

I, Gary L. Carano, certify that:

1. I have reviewed this Annual Report on Form 10-K of Eldorado Resorts, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and we have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 1, 2016

/s/ GARY L. CARANO

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Gary L. Carano  
*Chief Executive Officer*

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QuickLinks

[Exhibit 31.1](#)

[CERTIFICATION PURSUANT TO RULE 13a-14\(a\) AND 15d-14\(a\) OF THE SECURITIES EXCHANGE ACT OF 1934](#)

**CERTIFICATION PURSUANT TO RULE 13a-14(a) AND 15d-14(a)  
OF THE SECURITIES EXCHANGE ACT OF 1934**

I, Thomas R. Reeg, certify that:

1. I have reviewed this Annual Report on Form 10-K of Eldorado Resorts, Inc.;
2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report;
3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report;
4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f) for the registrant and we have:
  - (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared;
  - (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles;
  - (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures as of the end of the period covered by this report based on such evaluation; and
  - (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and
5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of registrant's board of directors (or persons performing the equivalent functions):
  - (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and
  - (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting.

Date: November 1, 2016

/s/ THOMAS R. REEG

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Thomas R. Reeg  
*President and Chief Financial Officer*

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QuickLinks

[Exhibit 31.2](#)

[CERTIFICATION PURSUANT TO RULE 13a-14\(a\) AND 15d-14\(a\) OF THE SECURITIES EXCHANGE ACT OF 1934](#)

**CERTIFICATION**  
**of**  
**Gary L. Carano**  
**Chief Executive Officer**

I, Gary L. Carano, Chief Executive Officer of Eldorado Resorts, Inc. (the "Company"), do hereby certify in accordance with 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

1. The Annual Report on Form 10-K of the Company for the fiscal year ended December 31, 2015 (the "Periodic Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and
2. The information contained in the Periodic Report fairly represents, in all material respects, the financial condition and results of operations of the Company.

Date: November 1, 2016

/s/ GARY L. CARANO

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Gary L. Carano  
Chief Executive Officer

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QuickLinks

[Exhibit 32.1](#)

[CERTIFICATION of Gary L. Carano Chief Executive Officer](#)

**CERTIFICATION**  
**of**  
**Thomas R. Reeg**  
**President and Chief Financial Officer**

I, Thomas R. Reeg, President and Chief Financial Officer of Eldorado Resorts, Inc. (the "Company"), do hereby certify in accordance with 18 U.S.C. 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that, to my knowledge:

1. The Annual Report on Form 10-K of the Company for the fiscal year ended December 31, 2015 (the "Periodic Report") fully complies with the requirements of Section 13(a) or 15(d) of the Securities Exchange Act of 1934 (15 U.S.C. 78m or 78o(d)); and
2. The information contained in the Periodic Report fairly represents, in all material respects, the financial condition and results of operations of the Company.

Date: November 1, 2016

/s/ THOMAS R. REEG

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Thomas R. Reeg  
*President and Chief Financial Officer*

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[Exhibit 32.2](#)

[CERTIFICATION of Thomas R. Reeg President and Chief Financial Officer](#)