



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

November 3, 2016

Via E-mail  
Mr. Thomas R. Reeg  
President and Chief Financial Officer  
Eldorado Resorts, Inc.  
100 West Liberty Street,  
Suite 1150  
Reno, Nevada 89501

**Re: Eldorado Resorts, Inc.  
Form 10-K for the fiscal year ended December 31, 2015  
Filed March 15, 2016  
File No. 001-36629**

Dear Mr. Jones:

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,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities