

May 4, 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 reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to the comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2020

Management's Discussion and Analysis of Financial Condition and Results of Operations  
Key Performance Metrics, page 36

1. It appears that you have identified several key performance metrics. However, it does not appear that you have quantified those metrics in your filing. Please tell us how you determined it was unnecessary to quantify these key performance metrics in your filing.

Bret Yunker  
Caesars Entertainment, Inc.  
May 4, 2021  
Page 2

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.

You may contact Frank Knapp, Staff Accountant at (202) 551-3805 or Jennifer Monick, Assistant Chief Accountant at (202) 551-3295 if you have questions.

FirstName LastNameBret Yunker  
Comapany NameCaesars Entertainment, Inc.

Corporation Finance  
May 4, 2021 Page 2  
& Construction  
FirstName LastName

Sincerely,  
Division of  
Office of Real Estate