

February 6, 2015

VIA EDGAR

Securities and Exchange Commission
Judiciary Plaza
100 F Street, N.E.
Washington, D.C. 20549

Caesars Entertainment Resort Properties, LLC
Registration Statement on Form S-4 (File No. 333-199393)

Ladies and Gentlemen:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Caesars Entertainment Resort Properties, LLC, a Delaware limited liability company (the "Company") and each of the Company's subsidiaries (together with the Company, the "Registrants"), hereby respectfully request that the effective date of the above-captioned Registration Statement on Form S-4 (the "Registration Statement") be accelerated to February 10, 2015 at 5:00 p.m. Eastern time or as soon thereafter as may be practicable.

Each of the Registrants hereby acknowledges that:

- should the Securities and Exchange Commission (the "Commission") or the Staff of the Commission (the "Staff"), acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the Staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the Registrants from their full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the Registrants may not assert Staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

We understand that the Staff will consider this request as confirmation by the Registrants of its awareness of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. If you have any questions regarding the foregoing, please contact Monica K. Thurmond at (212) 373-3055 or Robert C. Goldstein at (212) 373-3405 of Paul, Weiss, Rifkind, Wharton & Garrison LLP.

Sincerely,

Caesars Entertainment Resort Properties, LLC
Harrah's Las Vegas, LLC
Caesars Entertainment Resort Properties Finance, Inc.
Harrah's Laughlin, LLC
Rio Properties, LLC
AC Conference Holdco., LLC
AC Conference Newco., LLC
Caesars Linq, LLC
Caesars Florida Acquisition Company, LLC
Caesars Octavius, LLC
Flamingo Las Vegas Operating Company, LLC
Harrah's Atlantic City Mezz 1, LLC
Harrah's Atlantic City Mezz 2, LLC
Harrah's Atlantic City Mezz 3, LLC
Harrah's Atlantic City Mezz 4, LLC
Harrah's Atlantic City Mezz 5, LLC
Harrah's Atlantic City Mezz 6 LLC
Harrah's Atlantic City Mezz 7, LLC
Harrah's Atlantic City Mezz 8, LLC
Harrah's Atlantic City Mezz 9, LLC
Harrah's Atlantic City Operating Company, LLC
Harrah's Atlantic City Propco, LLC
Octavius/Linq Intermediate Holding, LLC
Paris Las Vegas Operating Company, LLC

By: /s/ Eric Hession

Name: Eric Hession

Title: Authorized Signatory

cc: Monica K. Thurmond, Esq.
Paul, Weiss, Rifkind, Wharton & Garrison LLP