



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

DIVISION OF  
CORPORATION FINANCE

September 14, 2010

Kenneth J. Kay  
Chief Financial Officer  
Las Vegas Sands Corp.  
3355 Las Vegas Boulevard South  
Las Vegas, NV 89109

**Re: Las Vegas Sands Corp.  
Form 10-K for Fiscal Year Ended  
December 31, 2009  
Filed March 1, 2010  
File No. 001-32373**

Dear Mr. Kay:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

Kevin Woody  
Branch Chief