



DIVISION OF
CORPORATION FINANCE

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

January 19, 2022

Randy Hyzak
Chief Financial Officer
LAS VEGAS SANDS CORP
3355 Las Vegas Boulevard South
Las Vegas, Nevada 89109

Re: LAS VEGAS SANDS CORP
Form 10-K for the Fiscal Year Ended December 31, 2020
Filed February 5, 2021
File No. 001-32373

Dear Mr. Hyzak:

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,

Division of Corporation Finance
Office of Real Estate & Construction