

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