



DIVISION OF  
CORPORATION FINANCE

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

November 18, 2022

Randy Hyzak  
Executive Vice President and 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 the Fiscal Year Ended December 31, 2021**  
**Filed February 4, 2022**  
**File No. 001-32373**

Dear Randy 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