



DIVISION OF  
CORPORATION FINANCE

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

March 20, 2023

Geoffrey Davis  
Chief Financial Officer  
Melco Resorts & Entertainment LTD  
38th Floor, The Centrium, 60 Wyndham Street  
Central, Hong Kong

**Re: Melco Resorts & Entertainment LTD**  
**Form 20-F for the Year Ended December 31, 2021**  
**Filed on March 31, 2022**  
**File No. 001-33178**

Dear Geoffrey Davis:

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

cc: David C. Lee