



DIVISION OF
CORPORATION FINANCE

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

September 30, 2024

Geoffrey Stuart Davis
Chief Financial Officer
Melco Resorts & Entertainment Limited
71 Robinson Road #04-03
Singapore 068895

Re: Melco Resorts & Entertainment Limited
Form 20-F for the Fiscal Year Ended December 31, 2023
File No. 001-33178
Filed March 22, 2024

Dear Geoffrey Stuart 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: Lawrence Yau Lung Ho