



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

November 14, 2017

Via facsimile

Eric Hession  
Treasurer and Manager  
Caesars Entertainment Resort Properties, LLC  
One Caesars Palace Drive  
Las Vegas, NV 89109

**Re: Caesars Entertainment Resort Properties, LLC  
Form 10-K for the Year Ended December 31, 2016  
Filed February 15, 2017  
File No. 333-199393  
Form 10-Q for the Quarterly Period Ended September 30, 2017  
Filed November 2, 2017  
File No. 333-199393**

Dear Mr. Hession:

We have reviewed your November 3, 2017 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 11, 2017 letter.

Form 10-Q for the quarterly period ended September 30, 2017

Note 7 – Commitments and Contingencies, page 14

1. Please tell us how you determined it was not necessary to record a liability for the non-bypassable rate charges as of September 30, 2017. Within your response, please reference the authoritative accounting literature management relied upon.

Eric Hession  
Caesars Entertainment Resort Properties LLC  
November 14, 2017  
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You may contact William Demarest, Accountant at 202-551-3432 or me at 202-551-3295 with any questions.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick  
Assistant Chief Accountant  
Office of Real Estate and  
Commodities