



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3233

November 21, 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

Dear Mr. Hession:

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,

/s/ Jennifer Monick

Jennifer Monick
Assistant Chief Accountant
Office of Real Estate
& Commodities