



DIVISION OF  
CORPORATION FINANCE

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

August 14, 2023

Kevin Benning  
Property General Manager  
Studio City International Holdings Limited  
71 Robinson Road #04-03  
Singapore 068895

**Re: Studio City International Holdings Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-38699**

Dear Kevin Benning:

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