



DIVISION OF
CORPORATION FINANCE

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

April 19, 2024

Robeson Reeves
Chief Executive Officer
Bally's Corporation
100 Westminister Street
Providence, RI 02903

Re: Bally's Corporation
Registration Statement on Form S-3
Filed April 12, 2024
File No. 333-278665

Dear Robeson Reeves:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Catherine De Lorenzo at 202-551-3772 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Rory T. Hood, Esq.