



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

DIVISION OF  
CORPORATION FINANCE

February 27, 2019

Michael Quartieri  
Chief Financial Officer  
Scientific Games Corporation  
6601 Bermuda Road  
Las Vegas, Nevada 89119

**Re: Scientific Games Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed March 1, 2018**  
**Form 10-Q for the Quarterly Period Ended June 30, 2018**  
**Filed August 2, 2018**  
**File No. 001-11693**

Dear Mr. Quartieri:

We have completed our review of your filings. 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 Information Technologies  
and Services