



DIVISION OF
CORPORATION FINANCE

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

April 21, 2015

Via E-Mail

Andrew Hagopian III, Esq.
Senior Vice President, Assistant General Counsel
MGM Resorts International
3600 Las Vegas Boulevard South
Las Vegas, NV 89109

**Re: MGM Resorts International
Additional Definitive Soliciting Materials
Filed April 20, 2015
File No. 001-10362**

Dear Mr. Hagopian III:

We have reviewed your filing and have the following comment.

Additional Definitive Soliciting Materials

1. Please provide us support for the statements attributed to UBS, Deutsche Bank and Union Gaming on slide 19. Also, please consider including the date of such statements in future soliciting materials.

Please direct any questions to me at (202) 551-3619.

Sincerely,

/s/ Daniel F. Duchovny
Daniel F. Duchovny
Special Counsel
Office of Mergers and Acquisitions