



DIVISION OF  
CORPORATION FINANCE

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

August 20, 2020

Corey Sanders  
Chief Financial Officer  
MGM Resorts International  
3600 Las Vegas Boulevard South  
Las Vegas, NV 89109

**Re: MGM Resorts International**  
**Form 10-K for the year ended December 31, 2019**  
**Filed February 27, 2020**  
**File No. 001-10362**

Dear Mr. Sanders:

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