



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

DIVISION OF  
CORPORATION FINANCE

September 5, 2019

Via E-mail  
Mr. Patrick Dumont  
Chief Financial Officer  
Las Vegas Sands Corp.  
3355 Las Vegas Boulevard South  
Las Vegas, NV 89109

**Re: Las Vegas Sands Corp.  
Form 10-Q for the quarterly period ended June 30, 2019  
Exhibit No. 10.1  
Filed July 24, 2019  
File No. 001-32373**

Dear Mr. Dumont:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance