



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2019

Gary L. Carano  
Executive Chairman of the Board of Directors  
Eldorado Resorts, Inc.  
100 West Liberty Street, Suite 1150  
Reno, Nevada 89501

**Re: Eldorado Resorts, Inc.  
PRER14A preliminary proxy statement filing made on Schedule 14A  
Filed on April 18, 2019 by Eldorado Resorts, Inc.  
File No. 001-36629**

Dear Mr. Carano,

We have reviewed the above-captioned filing, and have the following comment. Our comment may ask for additional information so that we may better understand the disclosure.

Please respond to this letter by amending the filing and/or by providing the requested information. If you do not believe our comment applies to your facts and circumstances, and/or do not believe an amendment is appropriate, please tell us why in a written response.

After reviewing any amendment to the filing and any information provided in response to this comment, we may have additional comments.

Schedule 14A, Amendment No. 1

1. We note the response provided in reply to our prior comment number two in our correspondence dated April 16, 2019. Notwithstanding the registrant's intent to offer disclosure in the referenced Notice regarding the availability of the registrant's Annual Report, Rule 14a-3(b)(10) requires a specified disclosure within the proxy statement or the annual report. The term "proxy statement" is defined in Rule 14a-1(g), and such term does not include the Notice or any other unspecified "proxy materials." Please revise or advise.

\* \* \*

We remind you that the registrant is responsible for the accuracy and adequacy of its disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Gary L. Carano  
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You may contact me at (202) 551-3266 with any questions.

Sincerely,

/s/ Nicholas P. Panos

Nicholas P. Panos  
Senior Special Counsel  
Office of Mergers & Acquisitions

cc: Edmund L. Quatmann, Jr., Secretary  
Deborah R. Conrad, Esq.