



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3233

July 6, 2018

Via E-mail

Mr. Daniel J. D'Arrigo  
Chief Financial Officer  
MGM Resorts International  
3600 Las Vegas Blvd. South  
Las Vegas, NV 89109

**Re: MGM Resorts International  
Form 10-K for the fiscal year ended December 31, 2017  
Form 10-Q for the quarterly period ended March 31, 2018  
Filed March 1, 2018 and May 7, 2018, respectively  
File No. 001-10362**

Dear Mr. D'Arrigo:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment. In our comment we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Form 10-Q for the quarterly period ended March 31, 2018

Financial Statements

Note 2 Basis of Presentation and Significant Accounting Policies

Revenue Recognition, page 7

1. We note your disclosure that as a result of the adoption of ASC 606 the company will allocate revenues related to goods and services provided to customers for free as an inducement to gamble based upon stand-alone selling price and that the promotional allowances line item has been removed. We further note the company has not disclosed their costs of providing these complimentary, as it did on page 75 of its Form 10-K for the year ended December 31, 2017. Please tell us how you considered the disclosure of

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the cost of complimentary by department upon the adoption of ASC 606, which was intended to enhance disclosures rather than diminish disclosure.

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.

You may contact William Demarest, Staff Accountant at 202-551-3432 or me at 202-551-3856 with any questions.

Sincerely,

/s/ Shannon Sobotka

Shannon Sobotka  
Staff Accountant  
Office of Real Estate  
& Commodities