



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

June 11, 2009

Via U.S. Mail

Gary W. Loveman  
Chairman of the Board, Chief Executive Officer and President  
Harrah's Entertainment, Inc.  
One Caesars Palace Drive  
Las Vegas, NV 89109

**Re: Harrah's Entertainment, Inc.  
Form 10-K for the fiscal year ended December 31, 2008  
Filed March 17, 2009  
File No. 001-10410**

Dear Mr. Loveman:

We have completed our review of your Form 10-K and have no further comments at this time.

Regards,

Julie F. Bell  
Attorney-Adviser