

October 12, 2023

Geoffrey Stuart Davis
Executive Vice President and Chief Financial Officer
Melco Resorts & Entertainment Ltd.
71 Robinson Road #04-03
Singapore 068895

Entertainment Ltd.

Fiscal Year Ended December 31, 2022

Re: Melco Resorts &

Form 20-F for

File No. 001-33178

Dear Geoffrey Stuart Davis:

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

Disclosure Review Program

cc:

David C. Lee