



DIVISION OF  
CORPORATION FINANCE

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

June 15, 2024

Marcus Glover  
Chief Financial Officer  
Bally's Corporation  
100 Westminster Street  
Providence, RI 02903

**Re: Bally's Corporation**  
**Form 10-K for the year ended December 31, 2023**  
**File No. 001-38850**

Dear Marcus Glover:

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  
Office of Real Estate & Construction