

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

DIVISION OF CORPORATION FINANCE

July 8, 2015

<u>Via E-Mail</u> Geoffrey Davis Chief Financial Officer Melco Crown Entertainment Limited 36th Floor, The Centrium 60 Wyndham Street Central, Hong Kong

> Re: Melco Crown Entertainment Limited Form 20-F for the Fiscal Year Ended December 31, 2014 Filed April 15, 2015 File No. 001-33178

Dear Mr. Davis:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick Senior Staff Accountant