



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3233

November 30, 2016

Via E-Mail

Geoffrey Stuart Davis  
Chief Financial Officer  
Melco Crown Entertainment Limited  
36<sup>th</sup> Floor, The Centrium  
60 Wyndham Street  
Central Hong Kong

**Re: Melco Crown Entertainment Limited  
Form 20-F for the fiscal year ended December 31, 2015  
Filed April 12, 2016  
File No. 001-33178**

Dear Mr. Davis:

We have completed our review of your filings. 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,

/s/ Kristi Marrone

Kristi Marrone  
Staff Accountant  
Office of Real Estate and  
Commodities