

CAESARS ENTERTAINMENT Corp  
Form 8-K  
January 06, 2017

**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
**Washington, D.C. 20549**

**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d)**  
**of the Securities Exchange Act of 1934**

**January 6, 2017 (January 5, 2017)**  
**Date of Report (Date of Earliest Event Reported)**

**Caesars Entertainment Corporation**  
**(Exact name of registrant as specified in its charter)**

**Delaware**  
**(State of Incorporation)**

**001-10410**  
**(Commission**  
**File Number)**

**62-1411755**  
**(IRS Employer**  
**Identification Number)**

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**One Caesars Palace Drive**

**Las Vegas, Nevada 89109**

**(Address of principal executive offices) (Zip Code)**

**(702) 407-6000**

**(Registrant's telephone number, including area code)**

**N/A**

**(Former Name or Former Address, if Changed Since Last Report)**

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)

Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)

Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

**Item 8.01 Other Events.**

On January 5, 2017, Caesars Entertainment Corporation ( CEC ) and Caesars Entertainment Operating Company, Inc., a majority owned subsidiary of CEC ( CEOC ), received private letter rulings ( PLRs ) from the U.S. Internal Revenue Service (the IRS ) in connection with the formation of, and distribution to certain creditors of CEOC of interests in, a real estate investment trust ( REIT ) pursuant to CEOC 's Third Amended Joint Plan of Reorganization (the Spin-Off ). CEC and CEOC submitted the request for the PLRs in the first quarter of 2015. In the PLRs, the IRS addressed and favorably ruled on certain issues necessary for the Spin-Off to qualify as tax-free under Sections 355 and 368(a)(1)(G) of the Internal Revenue Code of 1986, as amended (the Code ), and for the REIT to qualify as a REIT under the Code.

**Important Additional Information**

Pursuant to the Amended and Restated Agreement and Plan of Merger, dated as of July 9, 2016, between CEC and Caesars Acquisition Company ( CAC ), among other things, CAC will merge with and into CEC, with CEC as the surviving company (the Merger ). In connection with the Merger, CEC and CAC will file with the Securities and Exchange Commission (the SEC ) a Registration Statement on Form S-4 that will include a joint proxy statement/prospectus, as well as other relevant documents concerning the proposed transaction. Stockholders are urged to read the Registration Statement and joint proxy statement/prospectus regarding the Merger when it becomes available and any other relevant documents filed with the SEC, as well as any amendments or supplements to those documents, because they will contain important information. You will be able to obtain a free copy of such joint proxy statement/prospectus, as well as other filings containing information about CEC and CAC, at the SEC 's website (www.sec.gov), from CEC Investor Relations (investor.caesars.com) or from CAC Investor Relations (investor.caesarsacquisitioncompany.com).

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

CAESARS ENTERTAINMENT CORPORATION

Date: January 6, 2017

By: /s/ Scott E. Wiegand

Name: Scott E. Wiegand

Title: Senior Vice President, Deputy General Counsel  
and Corporate Secretary