



December 12, 2017

SECURITIES AND EXCHANGE COMMISSION

Corporate Governance & Finance Department
PICC Complex, Roxas Boulevard
Pasay City 1307

Attention: Atty. Justina F. Callangan
Acting Director, Corporate Governance & Finance Department

Mr. Vicente Graciano P. Felizmenio, Jr.
Director, Markets and Securities Regulation Department

Re: ACGR Advisement Letter on Orientation and Education Program

Dear Sirs:

Ms. Marissa T. Academia and Mr. Donald N. Tateishi, the Corporation's Compliance Officer and Treasurer, respectively, attended a Corporate Governance Training on December 8, 2017 conducted by Sycip Gorres Velayo & Co., a Corporate Governance training provider duly accredited by the Securities and Exchange Commission ("SEC").

We submit that their above training attendance complies with the requirements stated in SEC Memorandum Circular No. 20, Series of 2013.

Pursuant to SEC Memorandum Circular Nos. 1 and 12, Series of 2014, we hereby issue and submit this Advisement Letter which will serve to update item (A) (6) in the Orientation and Education Program of our Annual Corporate Governance Report, and be deemed part thereof.

Thank you.

Very truly yours,

**MELCO RESORTS AND ENTERTAINMENT
(PHILIPPINES) CORPORATION**

By:


MARIE GRACE A. SANTOS
Corporate Secretary

HK/0092013v1.2

Melco Resorts and Entertainment (Philippines) Corporation
www.melco-resorts-philippines.com

Listed on the Philippine Stock Exchange (Symbol: MRP)

A Subsidiary of Melco Resorts & Entertainment Limited



This

Certificate of Attendance

is presented to

Marissa T. Academia

for having completed the seminar on

Corporate Governance

08 December 2017
1:00 p.m. to 5:00 p.m.
4th Floor, Press Room
New World Makati Hotel
Esperanza Street, Makati City

Leonardo J. Matignas, Jr.
Partner, SGV & Co.



This

Certificate of Attendance

is presented to

Donald Nori Tateishi

for having completed the seminar on

Corporate Governance

08 December 2017

1:00 p.m. to 5:00 p.m.

4th Floor, Press Room

New World Makati Hotel

Esperanza Street, Makati City



Leonardo J. Matignas, Jr.
Partner, SGV & Co.