



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
CF/AD5  
100 F STREET, NE  
WASHINGTON, D.C. 20549-3561

March 7, 2007

Via Facsimile

Robert A. Iger  
President and Chief Executive Officer  
The Walt Disney Company  
500 South Buena Vista Street  
Burbank, CA 91521

**RE: The Walt Disney Company**  
**Form 10-K: For the Year Ended September 30, 2006**  
**File Number: 001-11605**

Dear Mr. Iger:

We have completed our review of your Form 10-K and related filings, and at this time do not have further comments.

Sincerely,

Michael Fay  
Accounting Branch Chief

cc: Thomas O. Staggs, Senior Executive Vice President and Chief Financial Officer