



DIVISION OF  
CORPORATION FINANCE

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

November 15, 2010

James A. Rasulo  
Senior Executive VP and Chief Financial Officer  
The Walt Disney Company  
500 South Buena Vista Street  
Burbank, California 91521

**Re: The Walt Disney Company  
Form 10-K for Fiscal Year Ended October 3, 2009  
Filed on December 2, 2009  
File No. 001-11605**

Dear Mr. Rasulo:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Lyn Shenk  
Branch Chief