



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

DIVISION OF  
CORPORATION FINANCE

March 6, 2018

Christine M. McCarthy  
Chief Financial Officer  
The Walt Disney Company  
500 South Buena Vista Street  
Burbank, California 91521

**Re: The Walt Disney Company  
Form 10-K for the Fiscal Year Ended September 30, 2017  
Filed November 22, 2017  
File No. 001-11605**

Dear Ms. McCarthy:

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/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure