

May 9, 2008

Mail Stop 3561

George A. Barrios  
Chief Financial Officer  
World Wrestling Entertainment, Inc.  
1241 East Main Street  
Stamford, CT 06902

**RE: World Wrestling Entertainment, Inc.  
File No. 0-27639  
Form 10-K: For the Fiscal Year Ended December 31, 2007**

Dear Mr. Barrios:

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

Sincerely,

Michael Fay  
Branch Chief