



DIVISION OF  
CORPORATION FINANCE

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

October 27, 2010

Vincent K. McMahon  
Chief Executive Officer  
World Wrestling Entertainment, Inc.  
1241 East Main Street  
Stamford, CT 06902

**Re: World Wrestling Entertainment, Inc.  
Form 10-K for Fiscal Year Ended December 31, 2009  
Filed February 25, 2010  
Form 10-Q for Fiscal Quarter Ended March 31, 2010  
Filed May 7, 2010  
Form 10-Q for Fiscal Quarter Ended June 30, 2010  
Filed August 9, 2010  
Definitive Proxy Statement on Schedule 14A  
Filed March 17, 2010  
File No. 001-16131**

Dear Mr. McMahon:

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