



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

January 5, 2017

George A. Barrios
Chief Strategy and Financial 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, 2015
Filed February 12, 2016
File No. 001-16131**

Dear Mr. Barrios:

We have completed our review of your filing. 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/ Lyn Shenk

Lyn Shenk
Branch Chief
Office of Transportation and Leisure