



DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

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

March 13, 2019

Michael Blackham  
Treasurer  
WFN Credit Company, LLC  
3075 Loyalty Circle  
Columbus, Ohio 43219

**Re: WFN Credit Company, LLC  
World Financial Network Credit Card Master Trust  
World Financial Network Credit Card Master Note Trust  
Registration Statement on Form SF-3  
Filed March 11, 2019  
File Nos. 333-230197, 333-230197-01 and 333-230197-02**

Dear Mr. Blackham:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Michelle Stasny at (202) 551-3674 with any questions.

Sincerely,

/s/ Arthur C. Sandel

Arthur C. Sandel  
Special Counsel  
Office of Structured Finance