



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3628

September 17, 2019

Via E-mail

Timothy King
President
WFN Credit Company, LLC
One Righter Parkway, Suite 100
Wilmington, Delaware 19803

**Re: WFN Credit Company, LLC, World Financial Network Credit Card Master
Trust and World Financial Network Credit Card Master Note Trust
Form 10-K/A
Filed September 4, 2019
File No. 333-60418, 333-60418-01 and 333-113669**

Dear Mr. King:

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/ Katherine Hsu

Katherine Hsu
Office Chief