



DIVISION OF  
CORPORATION FINANCE

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

April 14, 2022

Michael Blackham  
Treasurer  
WFN Credit Company, LLC  
3095 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 April 12, 2022**  
**File Nos. 333-264255, 333-264255-01 and 333-264255-02**

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 Benjamin Meeks at 202-551-7146 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Structured Finance