



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

January 14, 2010

Mr. Hank J. Ratner  
President and Chief Executive Officer  
Madison Square Garden, Inc.  
Two Penn Plaza  
New York, NY 10121

**Re: Madison Square Garden, Inc.**  
**Registration Statement on Form 10**  
**Filed on August 5, 2009, as amended September 21, 2009, October 19, 2009,**  
**November 4, 2009, November 24, 2009, December 24, 2009, January**  
**11, 2010 and January 14, 2010**  
**File No. 001-34434**

Dear Mr. Ratner:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

Larry Spigel  
Assistant Director