



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

September 15, 2015

David O'Connor  
Chief Executive Officer  
MSG Spingo, Inc.  
Two Pennsylvania Plaza  
New York, NY 10121

**Re: MSG Spingo, Inc.**  
**Form 10-12B**  
**Filed March 27, 2015**  
**File No. 001-36900**

Dear O'Connor:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Justin Dobbie

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure

cc: John Mead  
Sullivan & Cromwell LLP