



DIVISION OF  
CORPORATION FINANCE

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

April 6, 2020

James L. Dolan  
Chief Executive Officer  
MSG Entertainment Spinco, Inc.  
Two Pennsylvania Plaza  
New York, NY 10121

**Re: MSG Entertainment Spinco, Inc.**  
**Registration Statement on Form 10-12B**  
**Filed March 6, 2020**  
**File No. 001-39245**

Dear Mr. Dolan:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Trade & Services

cc: Robert W. Downes, Esq.