



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2022

David Byrnes  
Executive Vice President and Chief Financial Officer  
Madison Square Garden Entertainment Corp.  
Two Penn Plaza  
New York, NY 10121

**Re: Madison Square Garden Entertainment Corp.  
Form 10-K for Fiscal Year Ended June 30, 2022  
Filed August 19, 2022  
File No. 001-39245**

Dear David Byrnes:

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