



April 3, 2020

Chief, Information Technology Securities and Exchange Commission Division of Corporate Finance 100 F Street, NE MS 3040 Washington, DC 20549

To whom it may concern:

Bes Says

The New York Stock Exchange certifies its approval for listing and registration of the Class A Common Stock, par value \$0.01 per share of MSG Entertainment Spinco, Inc. (name to be changed to Madison Square Garden Entertainment Corp.) under the Exchange Act of 1934.

Sincerely,