



DIVISION OF
CORPORATION FINANCE

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

Via U.S. Mail

Mr. Kenneth P. West
Chief Financial Officer
Marvel Entertainment, Inc.
417 Fifth Avenue
New York, NY 10016

October 18, 2006

RE: **Marvel Entertainment, Inc.**
Form 10-KSB for the fiscal year ended December 31, 2005

Dear Mr. West:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director