



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3628

September 17, 2019

Via E-mail

Timothy King  
President  
WFN Credit Company, LLC  
One Righter Parkway, Suite 100  
Wilmington, Delaware 19803

**Re: WFN Credit Company, LLC, World Financial Network Credit Card Master Trust and World Financial Network Credit Card Master Note Trust Form 10-K/A  
Filed September 4, 2019  
File No. 333-60418, 333-60418-01 and 333-113669**

Dear Mr. King:

We have completed our review of your filings. 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,

/s/ Katherine Hsu

Katherine Hsu  
Office Chief