

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

April 25, 2024

Philip D'Ambrosio Executive Vice President and Treasurer 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, 2023 File No. 001-41627

Dear Philip D'Ambrosio:

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