

EXHIBIT 2

processes. Among other things, I oversee WWE's payments to its talent and the corporate accounting for those payments.

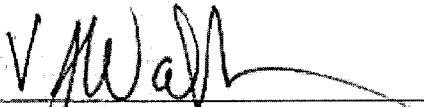
3. WWE maintains in the ordinary course of its business computerized accounting records of payments by WWE to its talent including the information reflected on the Form 1099s that are issued annually to each talent for income tax reporting purposes.

4. At counsel's request, I reviewed such computerized accounting records with respect to payments by WWE to Nelson Lee Frazier. Based on this review, I determined that Mr. Frazier was paid in excess of \$100,000 by WWE in eight (8) different years. These eight years represent all of the years that Mr. Frazier regularly performed for WWE (i.e., performed in at least 30 WWE events in a calendar year). Mr. Frazier was not paid less than \$100,000 in any year that he regularly performed for WWE (i.e., performed in at least 30 WWE events in a calendar year).

5. Specifically, Mr. Frazier was paid by WWE the following annual compensation in excess of \$100,000: (a) \$127,659.15 in 1994; (b) \$100,648.28 in 1995; (c) \$159,081.44 in 1999; (d) \$136,951.85 in 2000; (e) \$124,252.74 in 2005; (f) \$152,659.51 in 2006; (g) \$178,359.64 in 2007; and (h) \$251,023.65 in 2008.


Mark Kowal, Senior Vice President, Controller

Subscribed and sworn to before me
this 14th day of May, 2015.


Notary Public
My Commission Expires: Dec. 31, 2019

