

Mail Stop 3720

March 20, 2007

**Via U.S. Mail and Fax**

John Maguire  
Chief Financial Officer  
CanWest Global Communications Corp.  
3100 CanWest Global Place  
201 Portage Avenue  
Winnipeg, Manitoba, Canada R3B 3L7

**RE: CanWest Global Communications Corp.  
Form 40-F for the fiscal year ended August 31, 2006  
Filed November 29, 2006  
File No. 001-14148**

Dear Mr. Maguire,

We have completed our review of your Form 40-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spiegel  
Assistant Director