



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

October 27, 2008

Via Fax (214) 854-3464 & U.S. Mail

Mr. Thomas Casey
Chief Financial Officer
Blockbuster, Inc.
1201 Elm Street
Dallas, Texas 75270

**Re: Blockbuster, Inc.
Form 10-K for the year ended January 6, 2008
Filed March 3, 2008
File No. 001-15153**

Dear Mr. Casey:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief