



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

March 25, 2010

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

**Re: Blockbuster Inc.**  
**Form 10-K for the fiscal year ended January 4, 2009**  
**File Number: 001-15153**

Dear Mr. Casey:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief