



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 16, 2009

Mr. Thomas C. Peddie
Chief Financial Officer
Corus Entertainment Inc.
181 Bay Street, Suite 1630
P.O. Box 767
Toronto, Ontario
M5J 2T3 Canada

**RE: Corus Entertainment Inc.
Form 40-F for Fiscal Year Ended August 31, 2008
Filed November 28, 2008
File No. 1-14992**

Dear Mr. Peddie:

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 Spirgel
Assistant Director