



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