



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

February 14, 2008

VIA INTERNATIONAL MAIL AND FAX (514) 380-1929

Mr. Louis Morin
Chief Financial Officer
Quebecor Media Inc.
612 Saint-Jacques Street
Montreal, Quebec, Canada H3C-A4M8

**Re: Quebecor Media Inc.
Form 20-F for Fiscal Year Ended December 31, 2006, as Amended
Filed March 30, 2007
File No. 333-13792**

Dear Mr. Morin:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director