



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

April 10, 2008

Via U.S. Mail

Mr. John E. Maguire  
Chief Financial Officer  
CanWest MediaWorks Inc.  
31<sup>st</sup> Floor, CanWest Global Place  
201 Postage Ave.,  
Winnipeg, Manitoba  
Canada R3B 3L7

**RE: CanWest MediaWorks Inc.**  
**Form 20-F for the fiscal year ended August 31, 2007**  
**Filed December 19, 2007**  
**File No. 333-13878**

Dear Mr. Maguire:

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