



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 2, 2018

Christopher J. McGurk  
Chief Executive Officer  
Cinedigm Corp.  
45 West 36th Street, 7th Floor  
New York, NY 10018

**Re: Cinedigm Corp.  
Registration Statement on Form S-3  
Filed December 20, 2017  
File No. 333-222190**

Dear Mr. McGurk:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

*/s/ J. Nolan McWilliams for*

Justin Dobbie  
Legal Branch Chief  
Office of Transportation and Leisure

cc: Jonathan K. Cooperman, Esq.  
Kelley Drye & Warren LLP