



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

DIVISION OF
CORPORATION FINANCE

July 8, 2020

Christopher J. McGurk
Chief Executive Officer
Cinedigm Corp.
237 West 35th Street, Suite 605
New York, NY 10001

Re: Cinedigm Corp.
Registration Statement on Form S-3
Filed July 6, 2020
File No. 333-239710

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 Jennifer Lopez at 202-551-3792 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services