



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

DIVISION OF  
CORPORATION FINANCE

October 18, 2021

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

**Re: Cinedigm Corp.**  
**Registration Statement on Form S-1**  
**Filed on October 13, 2021**  
**File No. 333-260210**

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 Janice Adeloje at 202-551-3034 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Carol Sherman