

Mail Stop 3561

August 18, 2006

Via Fax & U.S. Mail

Ms. Kristina M. Leslie
Chief Financial Officer
DREAMWORKS ANIMATION SKG, INC.
1000 Flower Street
Glendale, California 91201

**Re: DreamWorks Animation SKG, Inc.
Form 10-K for the year ended December 31, 2005
File No. 1-32337**

Dear Ms. Leslie:

We have completed our review of your Form 10-K and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief