



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-0402

Mail Stop 3561

January 26, 2009

DreamWorks Animation SKG, Inc.  
Phillip M. Cross- Chief Accounting Officer  
Campanile Building  
1000 Flower Street  
Glendale, California 91201

**Re: DreamWorks Animation SKG, Inc.**  
**Form 10-K for the year ended December 31, 2007**  
**Filed February 27, 2008**  
**File Number: 001-32337**

Dear Mr. Cross:

We have completed our review of your Form 10-K along with the corresponding related filings and do not, at this time, have any further comments.

Sincerely,

David R. Humphrey  
Branch Chief