



DIVISION OF  
CORPORATION FINANCE

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

July 27, 2015

Ka Wai Andy Yeung  
Chief Financial Officer  
Cheetah Mobile Inc.  
12/F, Fosun International Center Tower  
No. 237 Chaoyang North Road  
Choyang District, Beijing 100022

**Re: Cheetah Mobile Inc.  
Form 20-F for the Fiscal Year Ended December 31, 2014  
Filed April 21, 2015  
File No. 001-36427**

Dear Mr. Yeung:

We have reviewed your July 7, 2015 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 22, 2015 letter.

Operating and Financial Review and Prospects

A. Operating results

Results of Operations, page 91

1. We note your response to comment 2. Please quantify the impact of the foreign rate differentials, tax holiday and preferential tax treatments on the effective tax rate by jurisdiction for each period presented and tell us how the income or loss mix changed in fiscal year 2014 as compared to prior periods. As part of your response, please confirm that you will include this information in future filings.

Ka Wai Andy Yeung  
Cheetah Mobile Inc.  
July 27, 2015  
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You may contact Eiko Yaoita Pyles, Staff Accountant, at (202) 551-3587 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3226 with any other questions.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant