



DIVISION OF  
CORPORATION FINANCE

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

Mailstop 4561

October 21, 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 completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Craig D. Wilson

Craig D. Wilson  
Sr. Asst. Chief Accountant  
Office of Information Technologies  
and Services