

Mail Stop 3561

January 8, 2010

Via Fax & U.S. Mail

Mr. Jeff M. Framer
Chief Financial Officer
20525 Nordhoff Street, Suite 200
Chatsworth, California 91311

**Re: Image Entertainment, Inc.
Form 10-K for the year ended March 31, 2009
Filed June 29, 2009
File No. 000-11071**

Dear Mr. Framer:

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

Sincerely,

Linda Cvrkel
Branch Chief

VIA FACSIMILE
(818) 407-9151