



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 10, 2009

Mr. Steve Wilson
Senior Vice President and Chief Financial Officer
Shaw Communications Inc.
Suite 900
630-3rd Avenue S.W.
Calgary, Alberta Canada T2P 4L4

Re: Shaw Communications Inc.
Form 40-F for the year ended August 31, 2008
Filed December 1, 2008
File No. 1-14684

Dear Mr. Wilson:

We have completed our review of your Form 40-F and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director