

Mail Stop 3561

January 28, 2008

Mr. Scott K. Ginsburg
Chief Executive Officer
DG FastChannel, Inc.
750 West John Carpenter Freeway, Suite 700
Irving, Texas 75039

**RE: DG FastChannel, Inc.
Form 10-K for Fiscal Year Ended December 31, 2006
Filed April 2, 2007
Amendment No. 1 to Form 10-K/A filed April 27, 2007
Amendment No. 2 to Form 10-K/A filed November 28, 2007
Form 10-Q for Fiscal Quarter Ended September 30, 2007
File No. 0-27644**

Dear Mr. Ginsburg:

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

Sincerely,

William H. Thompson
Branch Chief