



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

February 6, 2008

**VIA U.S. MAIL AND FAX (239) 495-5112**

Mr. Marc Fierman  
Chief Financial Officer  
Source Interlink Companies Inc.  
27500 Riverview Center Blvd., Suite 400  
Bonita Springs, Florida 34134

**Re: Source Interlink Companies Inc.  
Form 10-K for Fiscal Year Ended January 31, 2007  
Filed April 25, 2007  
File No. 1-13437**

Dear Mr. Fierman:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spirgel  
Assistant Director