



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