



DIVISION OF  
CORPORATION FINANCE

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

July 17, 2018

Mark Nunis  
Chief Financial Officer  
RLJ Entertainment, Inc.  
8515 Georgia Avenue, Suite 650  
Silver Spring, Maryland 20910

**Re: RLJ Entertainment, Inc.**  
**Form 10-K for the Year Ended December 31, 2017**  
**Filed March 16, 2018**  
**File No. 001-35675**

Dear Mr. Nunis:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance  
Office of Transportation and Leisure