

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

March 30, 2011

## Via U.S. Mail and Facsimile to 203-973-0319

Marc E. Knoller Chief Executive Officer CTM Media Holdings, Inc. 11 Largo Drive South Stamford, CT 06907

Re: CTM Media Holdings, Inc.

Form 10-K for Fiscal Year Ended July 31, 2010

Filed October 29, 2010

Form 10-Q for the Quarterly Period Ended October 31, 2010

Filed December 14, 2010

File No. 000-53718

Dear Mr. Knoller:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spirgel Larry Spirgel Assistant Director