

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

Mr. David Sturgeon Chief Financial Officer Central European Media Enterprises Ltd. PO Box HM66 Clarendon House 2, Church Street Hamilton, HM 11 Bermuda

August 26, 2009

Re: Central European Media Enterprises Ltd. Form 10-K for the fiscal year ended December 31, 2008 Filed February 25, 2009 File No. 0-24796

Dear Mr. Sturgeon:

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