



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 4, 2009

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

Re: CTM Media Holdings, Inc.
Form 10-12G/A
Filed September 4, 2009
File No. 000-53718

Dear Mr. Knoller:

We have completed our review of your Form 10 and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director

Cc: Dov T. Schwell, Esq.
Outside Counsel Solutions
Via facsimile: (646) 328-1169

Jillian Walsh, Esq.
Outside Counsel Solutions
Via Facsimile: (212) 221-5343