



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

October 19, 2009

Mr. Neil A. Berkett
Chief Executive Officer
Virgin Media Inc.
909 Third Avenue, Suite 286
New York, NY 10022

**Re: Virgin Media Inc.
Virgin Media Investment Holdings Limited
Form 10-K for the Fiscal Year Ended December 31, 2008
Filed February 26, 2009
File No. 0-50886 & 333-123959-03**

Dear Mr. Berkett:

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 Spigel
Assistant Director