



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2012

Via E-mail

Jianhua Zhu  
Chairman and Chief Executive Officer  
China Digital TV Holding Co., Ltd.  
Jingmeng High-Tech Building B, 4th Floor  
No. 5 Shangdi East Road  
Haidian District, Beijing 100085  
People's Republic of China

**Re: China Digital TV Holding Co., Ltd.**  
**Form 20-F for the Fiscal Year Ended December 31, 2010**  
**Filed May 12, 2011**  
**File No. 001-33692**

Dear Mr. Jianhua Zhu:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Stephen Krikorian

Stephen Krikorian  
Accounting Branch Chief

cc: Via E-Mail  
William Chua, Sullivan & Cromwell LLP