



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

September 18, 2008

Charles Y. Tanabe, Senior Vice President
Ascent Media Corporation
12300 Liberty Blvd.
Englewood, CO 80112

Re: Ascent Media Corporation
Form 10-12G
Filed June 13, 2008
File No. 000-53280

Dear Mr. Tanabe:

We have completed our review of your Form 10-12G and have no further comments at this time.

Sincerely,

/s/ Larry Spigel
Assistant Director

cc: Renee L. Wilm
Baker Botts L.L.P.
Via facsimile: (212) 259-2503