



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

Mail Stop 3720

December 28, 2009

William R. Fitzgerald
Chief Executive Officer
Ascent Media Corporation
12300 Liberty Boulevard
Englewood, CA 80112

Re: Ascent Media Corporation
Form 10-K for Fiscal Year Ended December 31, 2008
Filed March 31, 2009
Documents Incorporated Therein by Reference
File No. 1-34176

Dear Mr. Fitzgerald:

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

Sincerely,

Larry Spigel
Assistant Director