



DIVISION OF
CORPORATION FINANCE

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

March 30, 2011

Via U.S. Mail and Facsimile to 203-973-0319

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

Re: CTM Media Holdings, Inc.
Form 10-K for Fiscal Year Ended July 31, 2010
Filed October 29, 2010
Form 10-Q for the Quarterly Period Ended October 31, 2010
Filed December 14, 2010
File No. 000-53718

Dear Mr. Knoller:

We have completed our review of your filings and do not have any further comments at this time.

Sincerely,

/s/ Larry Spigel
Larry Spigel
Assistant Director