



DIVISION OF  
CORPORATION FINANCE

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

**Via U.S. Mail and Fax**

Mr. Donald Miller-Jones  
Chief Financial Officer  
Moscow Cablecom Corp.  
405 Park Avenue  
New York, New York 10022

October 19, 2005

RE: **Moscow Cablecom Corp.**  
**Form 10-K for the fiscal year ended December 31, 2004**  
**File No. 000-01460**

Dear Mr. Miller-Jones:

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