



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