



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

January 23, 2009

Via U.S. Mail and Fax (206) 652-2911

Robert Bowker
Chief Financial Officer
Hungarian Telephone and Cable Corp.
1201 Third Avenue
Suite 3400
Seattle, Washington 98101

**RE: Hungarian Telephone and Cable Corp.
Form 10-K for the fiscal year ended December 31, 2007**

File No. 001-11484

Dear Mr. Bowker:

We have completed our review of your 10-K and related filings and have no further comments at this time.

Sincerely,

Larry Spigel
Assistant Director