



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

October 29, 2008

Mr. Wallace Macmillan  
Chief Financial Officer  
Central European Media Enterprises Ltd.  
Clarendon House, Church Street  
Hamilton, HM CX Bermuda

**RE: Central European Media Enterprises Ltd.  
Form 10-K for the year ended December 31, 2007  
and Document Incorporated by Reference  
Filed February 28, 2008  
File No. 0-24796**

Dear Mr. Macmillan:

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

Sincerely,

/s/ Jay Knight

for Robert Bartelmes  
Senior Financial Analyst

cc: By facsimile to (212) 940-6557  
Robert L. Kohl, Esq.  
(Katten Muchin Rosenman LLP)