



DIVISION OF
CORPORATION FINANCE

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

July 15, 2010

Mr. Adrian Sarbu
President and Chief Executive Officer
Central European Media Enterprises Ltd.
Mintflower Place, 4th Floor
8 Par-La-Ville Rd.
Hamilton, Bermuda HM 08 Bermuda

**RE: Central European Media Enterprises Ltd.
Form 10-K for the Fiscal Year Ended December 31, 2009
Filed February 24, 2010
Definitive Proxy Statement on Schedule 14A
Filed April 15, 2010
File No. 000-24796**

Dear Mr. Sarbu:

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

Sincerely,

Larry Spigel
Assistant Director