



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

May 18, 2009

Via U.S. Mail and facsimile to (516) 803-1185

Michael P. Huseby  
Chief Financial Officer  
Cablevision Systems Corporation  
1111 Stewart Avenue  
Bethpage, NY 11714

**Re: Cablevision Systems Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2008**  
**Filed February 26, 2009**  
**File No. 001-14764**

Dear Mr. Huseby:

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