

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

Mail Stop 3720

July 28, 2010

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

RE: Cablevision Systems Corporation

CSC Holdings, LLC

Form 10-K for the year ended December 31, 2009

File No. 1-14764 and 1-9046

Dear Mr. Huseby:

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

Sincerely,

Larry Spirgel Assistant Director