



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

November 6, 2009

Mr. Patrick Bratton  
Chief Financial Officer  
Atlantic Broadband Finance, LLC  
One Batterymarch Park, Suite 405  
Quincy, MA 02169

**Re: Atlantic Broadband Finance LLC  
Form 10-K for Fiscal Year Ended December 31, 2008  
Filed March 26, 2009**

**Form 10-Q for Fiscal Quarter Ended June 30, 2009  
File No. 333-115504**

Dear Mr. Bratton:

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

Sincerely,

Larry Spigel  
Assistant Director