



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

April 2, 2009

Mr. Robert D. Marcus
Chief Financial Officer
Time Warner Cable, Inc.
60 Columbus Circle
New York, NY 10023

**RE: Time Warner Cable, Inc.
Form 10-K for Fiscal Year Ended December 31, 2007
Filed February 28, 2008**

**Form 10-K for Fiscal Year Ended December 31, 2008
Filed February 20, 2009
File No. 1-33335**

Dear Mr. Marcus:

We have completed our review of your Forms 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Larry Spigel
Assistant Director