



DIVISION OF  
CORPORATION FINANCE

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

September 1, 2011

Via E-mail

Mr. David G. Ellen  
General Counsel  
CSC Holdings, LLC  
Cablevision Systems Corporation  
1111 Stewart Avenue  
Bethpage, New York 11714

**Re: CSC Holdings, LLC  
Form 10-K for the Fiscal Year Ended December 31, 2010  
File No. 001-09046  
Cablevision Systems Corporation  
Form 10-K for the Fiscal Year Ended December 31, 2010  
File No. 001-14764  
Filed February 16, 2011**

Dear Mr. Ellen:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Terry French for

Larry Spigel  
Assistant Director

cc: Sent via E-mail

John Mead, Esq.  
Sullivan & Cromwell LLP