

**Altice USA, Inc.**  
1 Court Square West  
Long Island City, New York 11101

May 21, 2018

**VIA EDGAR**

Courtney Lindsay  
AD Office 11 – Telecommunications  
Division of Corporation Finance  
Securities and Exchange Commission  
100 F Street N.E.  
Washington, D.C. 20549

**Re: Altice USA, Inc.**  
**Registration Statement on Form S-1**  
**File No. 333-222475**

Dear Mr. Lindsay:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective May 23, 2018, at 4:00 p.m. Eastern Time or as soon thereafter as practicable. Please call Richard Alsop of Shearman & Sterling LLP at (212) 848-7333 to provide notice of effectiveness.

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Very truly yours,

**Altice USA, Inc.**

By: /s/ David Connolly  
David Connolly  
Executive Vice President and General Counsel

cc: Richard B. Alsop, Esq., *Shearman & Sterling LLP*

[Signature Page to Acceleration Request]

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