

**June 5, 2024**

**VIA EDGAR**

Ms. Claire DeLabar and Mr. Robert Littlepage  
Office of Technology  
Division of Corporation Finance  
United States Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: Altice USA, Inc.  
Form 10-K for the Fiscal Year Ended December 31, 2023  
Filed February 15, 2024  
File No. 001-38126**

Dear Ms. DeLabar and Mr. Littlepage:

On behalf of Altice USA, Inc. (the "Company"), I am writing in response to your comment letter dated May 29, 2024 regarding the Company's Form 10-K for the fiscal year ended December 31, 2023 (the "Comment Letter"). As discussed with you over the phone, we respectfully request an extension to until June 19, 2024 to respond to the Comment Letter.

Thank you for your consideration of our request for an extension. If you have any questions or require further information regarding this request, please contact me at (212)-848-7333 or [Richard.Alsop@AOShearman.com](mailto:Richard.Alsop@AOShearman.com).

Yours truly,

/s/ Richard Alsop  
Allen Overy Shearman Sterling US LLP

cc: Marc Sirota, Altice USA, Inc.  
Mathew Bazley, Altice USA, Inc.

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