Altice USA, Inc. 1111 Stewart Avenue Bethpage, NY 11714

June 19, 2017

## VIA EDGAR

Larry Spirgel
Assistant Director
AD Office 11 — Telecommunications

Division of Corporation Finance Securities and Exchange Commission Mail Stop 3720 100 F Street N.E. Washington, D.C. 20549

Re: Altice USA, Inc.

Registration Statement on Form S-1

File No. 333-217240

Dear Mr. Spirgel:

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 June 21, 2017, at 4:00 p.m. Eastern Time or as soon thereafter as practicable. Please call Richard Alsop at (212) 848-7333 to provide notice of effectiveness.

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]