

October 4, 2005

Via U.S. Mail and Fax (845-695-2639)
Mr. Mark E. Stephan
Chief Financial Officer
Mediacom Broadband LLC / Mediacom Broadband Corporation
100 Crystal Run Road
Middletown, NY 10941

Re: Mediacom Broadband LLC/Mediacom Broadband Corporation
Form 10-K for Fiscal Year Ended December 31, 2004
Filed March 31, 2005

Form 10-Q for Fiscal Quarter Ended June 30, 2005

File No. 333-72440/333-72440-1

Dear Mr. Stephan:

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

Sincerely,

/s/ Kyle Moffatt for

Larry Spirgel
Assistant Director

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

DIVISION OF
CORPORATION FINANCE