





**Mark E. Stephan**  
Executive Vice President, Chief Financial Officer

December 12, 2006

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

**Re: Mediacom Communications Corporation**  
**Form 10-K for Fiscal Year Ended December 31, 2005**  
**Filed March 16, 2006**

**Forms 10-Q for Fiscal Quarter Ended March 31, June 30, and September 30, 2006**  
**File No. 0-29227**

Dear Mr. Spigel:

In connection with the Staff's comment letter dated November 22, 2006, concerning the above referenced Forms 10-K and 10-Q of Mediacom Communications Corporation, and our telephone conversation with Sharon Virga on November 29, 2006, we are filing herewith, via EDGAR, our response to your comment.

**1. With respect to your cable franchise rights, tell us in more detail how you test such intangible assets for impairment. Also tell us how you determine fair value and confirm to us that you apply a direct value method.**

**Response:**

Cable franchise rights (classified as intangible assets) are tested for impairment under guidance detailed in Statement of Financial Accounting Standard ("SFAS") No. 142, "Goodwill and Other Intangible Assets," using discounted cash flow ("DCF") analysis to determine in a direct method their fair value. We compare the determined fair value to the book value and record any impairments, as required. This is consistent with our response to the staff (dated April 19, 2004) on a similar inquiry.

In all future filings, beginning with Form 10-K for the year ended December 31, 2006, we will update our disclosure to indicate our use of the direct method in our DCF methodology.

Mediacom Communications Corporation  
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We hereby acknowledge the following:

- We are responsible for the adequacy and accuracy of the disclosure in the filings;
- Staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filings; and
- We 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.

In the event the Staff has further comments concerning the matters contained in this letter, we request that such comments be addressed to the undersigned at (845) 695-2640.

Respectfully,

/s/ Mark E. Stephan

**Mark E. Stephan**

Executive Vice President and  
Chief Financial Officer

cc: Kyle Moffatt  
Sharon Virga