

May 18, 2005

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

RE: Mediacom LLC / Mediacom Capital Corporation
Form 10-K for the fiscal year ended December 31, 2004
Filed March 31, 2005
File No. 333-82124-01 / 333-82124-04

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 Spigel
Assistant Director

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Mr. Robin N. Dickson
Harmonic Inc.
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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE