

March 23, 2021

Thomas M. Rutledge  
Chairman and Chief Executive Officer  
CCO HOLDINGS LLC  
400 Atlantic Street, 10th Floor  
Stamford, Connecticut 06901

Re: CCO HOLDINGS LLC  
Registration

Statement on Form S-4

2021

Filed March 18,

File No. 333-254465

Dear Mr. Rutledge:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Kathleen Krebs, Special Counsel, at 202-551-3350 or Jan Woo, Legal Branch Chief, at 202-551-3453 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology