



January 24, 2018

Ms. Susan M. Cospers  
Technical Director  
File Reference No. 2018-200  
Financial Accounting Standards Board  
401 Merritt 7  
PO Box 5116  
Norwalk, CT 06856-5116

**Delivered Electronically**

**RE: File Reference No. 2018-200, Proposed Accounting Standards Update, *Leases (Topic 842) - Targeted Improvements***

Dear Ms. Cospers,

Altice USA is one of the largest broadband communications and video services providers in the United States. We deliver broadband, pay television, telephony services, Wi-Fi hotspot access, proprietary content and advertising services to approximately 4.9 million residential and business customers. Our footprint extends across 21 states through a fiber-rich broadband network with more than 8.6 million homes passed as of September 30, 2017. We had total pro forma revenues of approximately \$9.2 billion for our most recently reported fiscal year ended December 31, 2016 and are a public registrant whose common stock is listed for trading on the New York Stock Exchange under the symbol: ATUS.

The purpose of this letter is to express our unequivocal support for the views and suggested alternatives contained in the letter from Charter Communications, Inc., our industry peer, dated January 12, 2018 regarding the Financial Accounting Standards Board's Exposure Draft of the Proposed ASU, *Leases (Topic 842) – Targeted Improvements* (the "ED").

We appreciate the time and effort the FASB has devoted to assisting reporting entities with the implementation of ASC 842 and are grateful to the Board for the opportunity to provide feedback on the ED.

Respectfully submitted,

/s/ Victoria Mink  
Senior Vice President and Chief Accounting Officer  
Altice USA, Inc.