January 7, 2005

Mail Stop 0407

Curtis S. Shaw, Esq.
Executive Vice President, General Counsel, and Secretary
Charter Communications, Inc.
12405 Powerscourt Drive
St. Louis, Missouri 63131

RE: Charter Communications, Inc.
Registration Statement on Form S-1
File No. 333-121136
Filed December 10, 2004

Charter Communications, Inc.
Registration Statement on Form S-1
File No. 333-121561
Filed December 22, 2004

Dear Mr. Shaw:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

* * * * *

1. The purpose of the registered transactions, including the economics involved, is not clear from your disclosure. Supplementally, and with a view towards disclosure, please describe in greater detail and Plain English the nature of the hedging or arbitrage activities that Citigroup Global Markets Limited, Citigroup Global Markets, Inc., and their affiliates intend to conduct with respect to your Class A shares. Explain in greater detail how the Class A shares borrowed by Citigroup Global Markets Limited pursuant to the November 22, 2004 share lending agreement would be utilized in these hedging or arbitrage activities. Please explain how such hedging activities and the share lending agreement made the 5.875% convertible senior notes "more attractive" to prospective investors and whether the share lending arrangement was intended (or in fact) to benefit any particular 5.875% note holders. In your response, it would be helpful to provide hypothetical examples assuming material increases and decreases in the company`s stock price.
In your supplemental response, please also address the following comments:

* indicate the extent to which the registered offering, share lending arrangement, and the related hedging activities are being

conducted
in reliance on the staff`s position as articulated in the October
9,
2003 Goldman, Sachs & Co. interpretative letter;

* explain your analysis regarding the application of Section 5
registration and prospectus delivery requirements to sales made in
connection with the hedging activities by Citigroup;
* describe the "limited circumstances" under which the borrowed
shares, once returned, can be reborrowed (as discussed on page 179
of
the Form S-1); and

* explain who other than Citigroup Global Markets Limited may be
considered "holders of the borrowed shares" (as discussed on page
179).
Please note that your responses will also be reviewed by our
Office
of Chief Counsel (due to unusual nature of the transaction being
registered). Therefore, we, including the Office of Chief
Counsel,
may have additional comments after reviewing your responses.
2. We note that the borrowed Class A shares will be returned by
Citigroup. However, the Share Lending Agreement section does not
discuss the methods through which these borrowings would be closed
out by Citigroup. Supplementally, and with a view towards
disclosure, please explain to us in Plain English how Citigroup
intends to obtain the Class A shares that it will return to
Charter.
For example, does Citigroup intend to purchase in the public
market
the Class A shares that it returns to Charter? Please also
clarify
whether Citigroup can use any form of consideration other than
Class
A shares, e.g. cash, to close out its borrowings under the share
lending agreement. If cash can be given to close out the
borrowings
under the share lending agreement, please explain what Charter`s
intentions are with respect to the cash and reconcile the receipt
of
cash with your existing disclosure that Charter will not receive
proceeds from the offering. For example, assuming that cash
settlement of the open borrowings under the share lending
agreement
is permitted and Citigroup`s hedging activities result in cash in
excess of the amount needed to close out the borrowings, please
explain who will receive the excess cash.
3. We note the disclosure on page 179 that indicates that the
company
will loan to Citigroup "up to 150,000,000 shares of our Class A
common stock on one or more occasions..." Therefore, it appears
that
the registered offering will be conducted on a delayed or
continuous
basis, subjecting it to the requirements of Rule 415(a)(1)(x) of
Regulation C. However, the Rule 415 box on the cover page of the
registration statement has not been checked and Rule 415
undertakings
have not been provided. Please advise. In addition, delayed
offerings may only be conducted by issuers who are primarily
eligible
to use Form S-3. Additionally, the staff`s position articulated
in
the Goldman no-action letter is limited to registrants that are
eligible to use Form S-3 for a primary offering. Supplementally,
confirm that the company is primarily eligible to use Form S-3
and,
if so, advise why Form S-1 was used to register this transaction
and
your related selling shareholder offering.
4. Please provide us with a supplemental analysis explaining your
views on the applicability of the Rule 415(a)(4) "at the market"
rules to the registered offering.
5. Supplementally, please clarify the nature of the underwriting
arrangements, as described in the Underwriting section. Please
provide us with copies of the underwriting agreement that will be
filed as Exhibit 1.
6. Please provide us with your analysis explaining the
applicability
of, and compliance with, Regulation M.

7. Please ensure to update any outdated information in your next amendment. For example, you should indicate on page 174 that you already filed a registration statement to cover the resale of the 356,404,924 Class A shares underlying the 5.875% notes.

8. To the extent the comments in this letter are applicable, please apply corresponding revisions to the disclosure contained in the Form S-1 filed on December 22, 2004 (file no. 333-121561). Note that we are in the process of reviewing that Form S-1 and may have additional comments on that particular filing.

9. Where applicable, consider revising your disclosure in connection with our comments issued on your Form 10-K for the year ended December 31, 2003 and your Form 10-Q for the period ended September 30, 2004 in our letter dated December 30, 2004.

Summary Consolidated Financial Data, page 5
Unaudited Pro Forma Financial Information, page 28

10. Refer to your presentation of "pro forma cash flows from operating activities," "pro forma cash flows from investing activities," and "pro forma cash flows from financing activities." We believe these measures represent non-GAAP measures that must comply with Item 10 of Regulation S-K. In that regard, you are required to provide a reconciliation of the amounts to the most directly comparable GAAP measures and provide a statement disclosing why management believes the presentation of the non-GAAP measures provides useful information. Please either revise to delete these measures, or provide all disclosures required by Item 10 of Regulation S-K.

11. Revise your disclosures to only present the amounts through loss before cumulative effect of accounting change pursuant to Article 11 of Regulation S-X. Also revise to present only basic and diluted loss from continuing operations per common share.

Organizational Structure, page 4

12. In footnote (1) to the chart, you indicate that "Charter acts as the sole manager of Charter Holdco and most of its limited liability company subsidiaries." Clarify what limited liability company subsidiaries are not under the sole management of the company and who manages these subsidiaries. It is not clear whether this reference is related to the dispute with Mr. Paul G. Allen.

We may not generate sufficient cash flow..., page 9

13. Please expand your discussion of how your inability to generate sufficient cash flow could "result in future impairments to the franchises in [your] financial statements."

We may not have the ability to raise the funds necessary to fulfill our obligations..., page 10

14. Please quantify the amounts of the subsidiaries` indebtedness (e.g. the "subsidiaries` credit facilities" and "subsidiaries` notes"), as of the most recent practicable date, that would require repayment upon a change of control.

Our dispute with Paul G. Allen..., page 11

15. Although we note your disclosure in the Related Parties Transactions section, the reference here to a "dispute" between Mr. Allen and the company is too vague. Explain how this "dispute" has manifested itself. We also note your later risk factor indicating that the loss of Mr. Allen`s services could adversely affect the company but no discussion of whether the dispute could result in Mr. Allen`s departure from the company. Please revise accordingly. In addition, supplementally advise with a view towards additional

disclosure whether the board has considered the impact of this dispute on Mr. Allen`s fiduciary duty as Chairman of the Board.

16. In more descriptive language, please explain the impact on Charter if the dispute is resolved so that Mr. Allen continues to hold his preferred membership interests in CC VIII, LLC instead of exchanging them for the membership units of Charter Holdco. Avoid using vague and generic language such as "adversely affected."

If a court determines that the Class B common stock is no longer entitled to special voting rights..., page 15

17. Please expand your discussion of the nature of the "uncertainties" referred to in the last paragraph of this risk factor. For example, clarify the nature of the uncertainty regarding your management role and explain how such uncertainty can affect the Class A shares. Are these uncertainties different from the ones already discussed in the risk factor?

Risks related to Mr. Allen`s controlling position, page 16

18. We note your disclosure that if Mr. Allen does not maintain a 35% direct or indirect voting interest this could trigger a change in control default. Based on the 150 million shares outstanding as a result of the Share Lending agreement and the potential for the newly issued convertible notes to be converted into 356 million shares, it initially appears that this may be at risk. Tell us why you believe Mr. Allen will continue to maintain the required voting interest, and provide us with supplemental calculations if necessary.

The issuance of our Class A common stock offered hereby pursuant....,
page 17

19. What is the basis for management`s belief that the offering would not result in an ownership change under the tax laws?

Our cable systems are operated under franchises that are subject to non-renewal or termination..., page 18

20. We note your statement approximately 28% of your franchises covering approximately 30% of your video customers either expired or will expire on or before December 30, 2006. Instead of providing these aggregate percentages, please revise to state the percentage of your franchises (and the corresponding percentage of your video customers covered by these franchises) that have already expired. Provide similar percentages for the franchises that will expire in the near future.

Further regulation of the cable industry could cause us to delay...,
page 19

21. Please refer to the second paragraph of this risk factor. Discuss the consequences to the company if it is required to provide its bundled programming services on an a la carte basis.

Changes in channel carriage regulations..., page 20

22. Please discuss in greater detail the risks posed by the possible increased channel carriage burden, including the requirement to carry both analog and digital versions of the local broadcast signals.

The market price of our Class A common stock may be volatile..., page 21

23. Please refer to the second paragraph. Please describe in greater detail how the "hedging or arbitrage" activities involving the Class A common stock would affect the stock`s trading prices. Similarly,

on page 22, you should describe in greater detail how the market
price of the Class A shares could be "negatively affected" by
"other
short sales of [your] Class A common stock by the purchasers of
the
5.875% convertible senior notes to hedge their investment in the
convertible notes."

The effect of the issuance of our shares of Class A common
stock..., page 22

24. To enable investors to better understand the risks involved,
please avoid using generic phrases such as "negatively affected"
or
"negative effect." Instead, use more concrete language to
describe
the possible consequences resulting from the share lending
agreement.
For example, the risk factor should clearly explain that the short
sales could cause a decrease in the Class A stock`s market price.
Consider providing illustrative examples of how the hedging
activities could affect the Class A stock`s market price.

25. We note your statement that an issuance of shares upon the
conversion of the convertible notes "may require a reduction of an
equal number" of shares under the share lending agreement. We
note
your use of the word "may" instead of "will." Explain in what
circumstances there would not be a corresponding reduction in the
number of shares under the share lending agreement.

Capitalization, page 25

26. Please refer to footnote (e) on page 26. According to the
footnote, the percentage of Charter Communications Holdings
Company,
LLC not owned by Charter is "approximately 53% of the total
members`
equity of Charter Communications Holding Company, LLC."   Your
chart
on page 4 indicates that 43% of the common equity interest of
Charter
Communications Holding Company, LLC is not owned by Charter.
Please
reconcile or advise.

27. Tell us why you believe it is appropriate to segregate the pro
forma adjustments between "pro forma" and "pro forma as adjusted,"
when all the events have occurred after the balance sheet date.
In
this regard, we note the amounts listed as "pro forma" in the
Summary
on page 7 are in fact the amounts disclosed as "pro forma as
adjusted" here. Revise or advise.

Management`s Discussion and Analysis of Financial Condition and
Results of Operations, page 38

Introduction, page 38

28. As suggested by Release No. 33-8350, please consider
discussing
in the introduction the effects of any material economic or
industry-
wide factors relevant to the company. For example, consider
discussing how management views the impact of the general shift
from
analog television service to digital television service.

29. Consider identifying and discussing any key performance
indicators, including non-financial performance indicators, that
the
management uses to manage the business and that would be material
to
investors. We note, for example, that your Results of Operations
section refers to "average monthly revenue per analog video
customer"
as well as changes in the number of customers.

Overview of Operations, page 47

30. We note your statement that you are attempting to control your
costs of operations by "maintaining strict controls on expenses."
However, we note that you continue to finance your operations
through
borrowings. Discuss management`s expectations as to when the
company
will no longer be reliant upon debt to finance operations.

Clarify
whether management has a plan to lower the amount of revenues
necessary to cover the company`s interest expense in future
periods.

Critical Accounting Policies and Estimates, page 48

31. As suggested in Release No. 33-8350, please revise your
discussion of critical accounting estimates or assumptions to:
* indicate the historical accuracy of the estimates or
assumptions;
and
* state whether the estimates or assumptions have changed in the
past
and, to the extent possible, whether the estimates or assumptions
are
reasonably likely to change in the future.

For example, you should discuss the historical accuracy of the
estimates or assumptions underlying the capitalization policies
described on pages 49-50. Where appropriate, consider providing
sensitivity analysis that depict reasonably likely scenarios had
other variables been chosen in the determination of your
estimates.
When reasonably feasible, you should provide quantitative
information. For example, on page 50, consider quantifying the
material effect on future depreciation expenses if management`s
assumptions about the extent or timing of future asset usage are
significantly changed.

Results of Operations, page 55

32. Please refer to the discussion of video revenues on page 62.
Revise your disclosure to quantify the impact of each factor that
resulted in the $41 million increase in video revenues in the 2003
fiscal year. For example, your revised disclosure should indicate
the degree to which the prices increases were "partially offset"
by a
decline in analog and digital video customers. Please make
corresponding revisions to any similar disclosure in the Results
of
Operations section.

Liquidity and Capital Resources, page 70

33. Overview, page 71. Please refer to page 72. Please elaborate
on
the nature of the restrictions on Charter Holdings` ability to
make
distributions to Charter as a result of its inability to meet the
8.75 to 1.0 leverage ratio test. Note that Release No. 33-8350
requests a registrant to discuss the impact or reasonably likely
impact of the breach of a debt instrument`s covenants on its
financial condition or operating performance. Your discussion
appears to indicate that Charter Holdings cannot make any
distributions. If so, this prohibition on distributions should be
clearly stated and its impact on Charter described in greater
detail.

34. To the extent that current breaches with the covenants of
existing debt instruments will materially limit Charter`s ability
to
raise the additional funding needed to repay the debt maturing in
2006, you identify these specific breaches in the risk factor
section
and explain how these breaches will specifically affect the
company.

35. Please refer to page 73. Indicate, if known, whether the
company
is currently anticipating future asset sales on the scale of the
Atlantic Broadband Finance sale as a significant source of
liquidity.
Note that Release No. 33-8380 suggests companies provide
prospective
information regarding their sources of capital.

36. Repeat the disclosures contained at page 9 relating to
potential
defaults on your debt covenants if you do not receive an
unqualified
opinion from your auditors.

37. Summary of Outstanding Contractual Obligations, page 73. We
note
the items that were not included in the contractual obligations
table. Supplementally, please explain your basis for not
including

these items in the table. Reconcile that basis with our view, as expressed in Release No. 33-8182, that "aggregated information about a registrant`s contractual obligations in a single location will provide useful context for investors to assess a registrant`s short- and long-term liquidity and capital resource needs and demands."

38. Confirm that the amounts disclosed in the table include principal and interest. If not, please revise to include.

Business, page 79

Business Strategy, page 79

39. We note your statement that "going forward" management intends on reducing indebtedness; however, the amount of the company`s debt has continued to grow. It is unclear what steps management plans to take to reduce the company`s indebtedness. Please provide more detail either here or in the MD&A section.

Security Ownership of Certain Beneficial Owners and Management, page 118

40. We note that the beneficial ownership table is as of October 31, 2004. Please update the table to the most recent practicable date, as required by Item 403 of Regulation S-K.

Description of Certain Indebtedness, page 141

41. Please provide disclosure identifying the events that are assumed to have occurred under the "Pro Forma - September 30, 2004" column of the table on page 141.

Summary of Restrictive Covenants Under the Charter Holdings High-Yield Note Indentures, page 149

42. We note your disclosure that Charter Holdings and its restricted subsidiaries are permitted to issue up to $3.5 billion of debt under credit facilities. However, it appears that you have surpassed that limit under the credit facilities as of September 30, 2004. Please clarify.

Share Lending Agreement, page 179

43. We note your disclosure that you believe there is no U.S. GAAP accounting impact of the outstanding shares under the lending agreement. Tell us why you believe this and cite your basis in the relevant accounting literature.

44. We note that you disclose that CGML will not vote any of the borrowed shares of which it is the record owner. If the borrowed shares are transferred, tell us and disclose whether the transferees of these shares will be able to vote.

Underwriting, page 181

45. We note that the underwriter will place the prospectus in electronic format on a website. Supplementally, please describe all electronic methods of distribution contemplated by the underwriter, including the electronic version of the prospectus and the website will be used. Clarify how these methods relate to the proposed hedging activities by Citigroup.

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As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company`s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

? should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

? the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

? the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Kathleen Kerrigan at (202) 942-1944 or Carlos Pacho at (202) 942-1876 if you have questions regarding comments on the financial statements and related matters. Please contact Ted Yu at (202) 824-5684 or me at (202) 942-1990 with any other questions.

Sincerely,

Larry Spirgel
Assistant Director

Cc: Kevin L. Finch, Esq.
Irell & Manella LLP

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