

SECURITIES AND EXCHANGE COMMISSION

**FORM UPLOAD**

SEC-originated letters to filers

Filing Date: **2005-05-02**  
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**FILED FOR**

**AMERICAN CABLE TV INVESTORS 5 LTD**

CIK: **810963** | IRS No.: **841048934** | State of Incorpor.: **CO** | Fiscal Year End: **1231**  
Type: **UPLOAD**  
SIC: **4812** Radiotelephone communications

Business Address  
5619 DTC PKWY  
ENGLEWOOD CO 80111  
3032675500

Mail Stop 0407

May 2, 2005

Via U.S. Mail and Fax (215-981-7790)  
Mr. John R. Alchin  
Executive Vice President; Treasurer  
American Cable TV Investors 5, Ltd.  
c/o Comcast Corporation  
1500 Market Street  
Philadelphia, PA 19102-2148

RE: American Cable TV Investors 5, Ltd.  
Form 10-K for the fiscal year ended December 31, 2004  
Filed March 31, 2005

File No. 0-16784

Dear Mr. Alchin:

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 Spirgel  
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

