

**LAW OFFICE OF ALAN D. MANDL
90 GLEZEN LANE
WAYLAND, MA 01778**

*Admitted in Massachusetts
and Rhode Island*

Telephone: (508) 276-1365
Fax: (508) 276-0992
Email: alan@admlawoffice.com

December 22, 2015

Sara Clark
Executive Secretary
Department of Telecommunications and Cable
1000 Washington Street-Suite 820
Boston, MA 02118-6500

Re: Cox Communications Refund Plan
DTC 15-1

Dear Secretary Clark:

In accordance with the Department's November 19, 2015 rate order ("Rate Order") directives, Cox Communications ("Cox") submits an original and three (3) copies of its proposed plan for issuing refunds prescribed by the Rate Order. The Rate Order directed Cox to issue a refund with interest to subscribers with DTA and cableCARD equipment for its equipment overcharges from its assessment of rates in excess of the MPRs for DTAs and cableCARDS. The refund plan is required to show the total number of subscribers affected, the total amount due to subscribers, and its chosen method for implementing a refund within 30 days of the date of the Rate Order. (Rate Order at 10-11).

Refunds

As permitted under 207 C.M.R. 6.43 (4) (b), Cox will implement refunds as one-time credits (with interest) to current subscribers having 1158 DTAs and 11 cable CARDS. The exact timing and amounts of the one-time credit will depend upon when the Department approves a refund plan and when the refund credits can be entered into the Company's billing system.

207 C.M.R. 6.43 (5) requires Cox to include as part of its refunds interest computed at applicable rates published by the Internal Revenue Service for tax refunds and additional payments. The Department's regulation tracks the FCC's regulation, 47 C.F.R. 76.942. The calculation of interest on overpayments to be returned to subscribers using cableCARDS and DTAs will track the regulations of the Internal Revenue Service governing refunds of overpayments made to taxpayers by the government, consistent with prior refund plans approved by the Department and its predecessors.

Sara Clark
Executive Secretary
Department of Telecommunications and Cable
December 22, 2015
Page 2

Interest is to be compounded daily based upon compound interest rate tables provided by the IRS to enable accurate calculations of interest based upon the time period during which an overcollection occurred and up to when a refund is made. Internal Revenue Code §§ 6611, 6621. Revenue Procedures 95-17, 83-7. Cox will compute interest due on monthly refund amounts starting as of the 15th day of each month during the period commencing April 2015, and through January 2016.

Attached is the Company's tentative calculation of a one-time credit of \$0.20 for each of the 11 subscribers with cableCARDS and \$0.42 for each of 1,058 DTAs¹, assuming that refund credits begin on January 28, 2016. As shown, the refund amounts are computed for the period from April 2015-January 2016. Precise refund amounts, including interest, will be reported to the Department at a later date in accordance with past Department rate orders. Any differences between estimated and actual refunds are expected to be very minimal.

Cox hopes that its proposed refund plan meets with the approval of the Department. Upon receipt of written notice of approval by the Department, Cox will take the necessary actions to implement the one-time refund credits. Do not hesitate to contact me if the Department has any questions regarding this proposed refund plan.

Very truly yours,



Alan D. Mandl

Attachment
cc: Service List

¹ This figure may include subscribers with more than one DTA.

Holland, MA

	Rate Charged	Corrected Rate	Difference
	Apr 1, 2015 -Aug 31, 2015	Apr 1, 2015 -Jan 31, 2016	
Cable Card	\$1.86	\$1.84	\$0.0200
	Rate Charged	Corrected Rate	
	Apr 1, 2015 -Aug 31, 2015	Apr 1, 2015 -Jan 31, 2016	
DTA	\$1.79	\$1.75	\$0.0410

Month	(A) Refund/ Sub/Month	(B) Basic Subscribers	(A) x (B) = (C) Refund Due	(D) # Days of Interest	IRS Interest Rate/Day	(E) (D) x (E) = (F) Total Interest %	(F) x (C) = (G) Total Interest	(C) + (G) Refund + Interest Due	Total Per Sub
Cable Card									
Apr-15	0.0200	11	\$0.22	306	0.00822%	2.52%	\$0.01	\$0.23	\$0.20
May-15	0.0200	11	\$0.22	276	0.00822%	2.27%	\$0.00	\$0.22	
Jun-15	0.0200	11	\$0.22	245	0.00822%	2.01%	\$0.00	\$0.22	
Jul-15	0.0200	11	\$0.22	215	0.00822%	1.77%	\$0.00	\$0.22	
Aug-15	0.0200	11	\$0.22	184	0.00822%	1.51%	\$0.00	\$0.22	
Sep-15	0.0200	11	\$0.22	144	0.00822%	1.18%	\$0.00	\$0.22	
Oct-15	0.0200	11	\$0.22	123	0.00822%	1.01%	\$0.00	\$0.22	
Nov-15	0.0200	11	\$0.22	92	0.00822%	0.76%	\$0.00	\$0.22	
Dec-15	0.0200	11	\$0.22	62	0.00822%	0.51%	\$0.00	\$0.22	
Jan-16	0.0200	11	\$0.22	31	0.00822%	0.25%	\$0.00	\$0.22	
			\$2.20	Total Refund Due Including Interest			\$0.03	\$2.24	
DTA									
Apr-15	0.0410	1,058	\$43.38	306	0.00822%	2.52%	\$1.09	\$44.47	
May-15	0.0410	1,058	\$43.38	276	0.00822%	2.27%	\$0.98	\$44.36	
Jun-15	0.0410	1,058	\$43.38	245	0.00822%	2.01%	\$0.87	\$44.25	
Jul-15	0.0410	1,058	\$43.38	215	0.00822%	1.77%	\$0.77	\$44.14	
Aug-15	0.0410	1,058	\$43.38	184	0.00822%	1.51%	\$0.66	\$44.03	
Sep-15	0.0410	1,058	\$43.38	144	0.00822%	1.18%	\$0.51	\$43.89	
Oct-15	0.0410	1,058	\$43.38	123	0.00822%	1.01%	\$0.44	\$43.82	
Nov-15	0.0410	1,058	\$43.38	92	0.00822%	0.76%	\$0.33	\$43.71	
Dec-15	0.0410	1,058	\$43.38	62	0.00822%	0.51%	\$0.22	\$43.60	
Jan-16	0.0410	1,058	\$43.38	31	0.00822%	0.25%	\$0.11	\$43.49	
			\$433.78	Total Refund Due Including Interest			\$5.98	\$439.77	