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November 16, 2009

BY EMAIL AND FEDERAL EXPRESS

Catrice C. Williams
Department Secretary
Department of Telecommunications and Cable
Two South Station
Boston, MA 02110

Re: CoxCom, Inc., d/b/a Cox Communications New England
D.T.C. 08-8

Dear Secretary Williams:

Enclosed please find for filing in the above matter an original and three (3) copies of an amended Form 1205, submitted pursuant to the Department's October 15, 2009 Rate Order.

The cableCARD has been included as equipment in the amended Form 1205, as required by the Department. The Operator-Selected Rate ("OSR") for the cableCARD, \$1.99/month, remains the same as the rate that Cox has been charging and is below the Maximum Permitted Rate ("MPR") of \$2.3167/month, as calculated herein.

The methodology used by Cox in order to determine the MPR for the cableCard is similar to the methodology used by the Company in its 2004 illustrative filing for a cableCARD MPR. Cox has used an average gross book value in cableCards from 2004-2007 in order to derive the gross book investment for a single unit. The remaining steps used to calculate the MPR are identified in an enclosed separate workpaper.

Cox has used this approach because its accounting records do not contain readily identifiable cableCARD investment data for the year ended December 31, 2007. As provided for under Form 1205 General Instructions at page 3, when the data needed for entry in the Form 1205 is unavailable, a cable operator should disclose that it is using an estimate and provide justification that the estimate is reasonable.

Catrice C. Williams
November 16, 2009
Page 2

Given the relatively fungible nature of the cableCARD, Cox believes that the average unit cost approach taken here produces a reasonable result. The calculation of net book value, return requirement, taxes and depreciation follow the Form 1205 methodology, but are tied to the use of a single average unit cost in place of a per books gross investment. The Operator-Selected Rate is well below the Maximum Permitted Rate.

Going forward, Cox plans to make changes in its accounting and record-keeping relating to cableCARDS in order to readily identify the data needed to calculate a Maximum Permitted Rate for the cableCARD. Until such changes have been made, Cox will base its cableCARD MPR upon reasonable estimates.

For these reasons, the Company requests that the Department accept its compliance filing. Do not hesitate to contact me if the Department has any questions regarding the enclosed compliance filing.

Thank you for your assistance in this matter.

Very truly yours,



Alan D. Mandl

Enclosures

cc: Betsy S. Whittey - Hearing Officer
Geoffrey Why- Commissioner
Town of Holland
Service List

FORM 1205
DETERMINING REGULATED EQUIPMENT AND INSTALLATION COSTS
"EQUIPMENT FORM"

Corrected Page 2, Amended
For Cable Cards

Community Unit Identifier (CUID) of cable system		Date of Form Submission	
Cox Communications (aggregate filing)		11/16/09	
Name of Cable Operator			
Cox Communications			
Mailing Address of Cable Operator			
1400 Lake Hearn Drive			
City	State	ZIP Code	
Atlanta	GA	30319	
Name and Title of person completing this form:			
Sharman Urban, Senior Manager Accounting			
Telephone number		Fax Number	
404.843.5466		404.269.1171	
Name of Local Franchising Authority			
See attached listing			
Mailing Address of Local Franchising Authority			
City	State	ZIP Code	

1. This form is being filed: [Enter an "x" in the appropriate box]

- In conjunction with FCC Form 1200, FCC Form 1220, or FCC Form 1225.
Attach the completed FCC Form 1200, FCC Form 1220, or FCC Form 1225 to the front of this form.
OR

In order to fulfill FCC rules requiring an annual filing of this form
Enter the date on which you last filed this form (mm/dd/yy)

Note: This should be the date on which the rates last justified, by using either FCC Form 393 or the prior filing of this form, were in effect.

2. Enter the date on which you closed your books for the fiscal year reflected in this form:

(mm/dd/yy)

Note: This will indicate the end of the 12-month fiscal year for which you are filing this form.

3. Indicate the corporate status of your cable system [Enter an "x" in the correct box]

- C-Corporation
 Subchapter S corporation
 Partnership
 Sole Proprietorship
 Other [Please explain below]

SCHEDULE A: CAPITAL COSTS OF SERVICE INSTALLATION AND MAINTENANCE OF EQUIPMENT AND PLANT						
A	Equipment and Plant	Vehicles	Tools	Advantax Mobil Radio	Other 1. (Specify below)	Other 2. (Specify below)
B	Gross Book Value	\$26,834,446.92	\$10,511,550.41	\$1,909,376.32	\$4,129,321.64	
C	Accumulated Depreciation	\$17,387,645.71	\$6,816,422.20	\$1,870,954.67	\$2,507,229.07	
D	Deferred Taxes	\$935,236.38	\$482,760.28	-\$22,681.68	-\$241,682.91	
E	Net Book Value [B-(C+D)]	\$8,511,564.83	\$3,212,367.92	\$61,103.34	\$1,863,775.48	
F	Rate of Return	0.1125				
G	<i>Calculation of Gross-up Rate</i>					
G1	Federal Income Tax Rate	0.35				
G2	State Income Tax Rate	0.0461				
G3	Net Total Income Tax Rate [(G1+G2)-(G1 x G2)]	0.37996				
G4	Adjustment to Reflect Interest Deductibility					
G4a	Actual Interest Amount	\$610,379,419.24				
G4b	Total Net Assets	\$22,769,875,898.51				
G4c	Base Return on Investment Amount [G4b x F]	\$2,561,611,038,582.4				
G4d	Interest Deductibility Factor [G4a/G4c]	0.2383				
G5	Effective Tax Rate [G3 x (1-G4d)] [C-Corps skip to G7]	0.2894				
G6	Adjustments for Non-C Corporations					
G6a	Base Return on Investment Amount [G4c]	n/a				
G6b	Distributions					
G6c	Contributions (may not exceed G6b)					
G6d	Returns Subject to Income Tax [G6a-G6b+G6c]	n/a				
G6e	Returns Percentage Subject to Income Tax [G6d/G6a]	n/a				
G7	Gross-Up Rate [C-Corps: 1/(1-G5) Other: 1/(1-(G5 x G6e))]	1.4073				
H	Grossed-Up Rate of Return [F x G7]	0.1583				
I	Return on Investment Grossed-Up for Taxes[E x H]	\$1,347,562,045.8	\$508,586,279.4	\$9,673,959.7	\$295,075,365	\$0.00
J	Current Provision for Depreciation	\$3,359,911.72	\$997,871.42	\$70,827.99	\$206,466.08	
K	Annual Capital Costs [I+J]	\$4,707,473,764.1	\$1,506,457,698.5	\$80,501,952.6	\$501,541,446.9	\$0.00
L	GRAND TOTAL [sum of Line K entries]	\$6,795,974,862				

Box 1.

Specify: Other 1. Maintenance Facilities

Specify: Other 2.

SCHEDULE B: ANNUAL OPERATING EXPENSES FOR SERVICE INSTALLATION AND MAINTENANCE OF EQUIPMENT							
		Salaries & Benefits	Supplies	Utilities	Other Taxes	Other 1. (Specify below)	Other 2. (Specify below)
A	Annual Op. Expenses for Svc. Install. and Maint. of Equip.	\$33,501,571.32	\$487,593.61	\$1,871,140.13	\$8,122,934.62	\$29,645,917.47	\$6,937,723.52
B	GRAND TOTAL [sum of Line A entries]	\$80,566,880,871.4					

Box 2.

Specify: Other 1. Auto Operating, Outside Labor

Specify: Other 2. CPE R&M and Communications Expense

SCHEDULE C: CAPITAL COSTS OF LEASED CUSTOMER EQUIPMENT								
A	Equipment	Remotes		Non Addressable Boxes	Addressable Boxes	Cable Cardss		
B	Total Maintenance/Service Hours (Attach Explanation)	17,930		385	651,280	0.0000		
C	Total # of Units in Service	3,875,752		49,334	5,038,023	1.0000		
D	Gross Book Value	41,329,630		888,012	1,501,232,865	68.3951		
E	Accumulated Depreciation	30,312,492		880,914	1,060,815,505	34.1976		
F	Deferred Taxes	472,339		4,712	23,992,456	3.8741		
G	Net Book Value [D-(E+F)]	\$10,544,799,6279	\$0.00	\$2,386,2312	\$416,424,903.148	30.3234	\$0.00	\$0.00
H	Grossed-Up Rate of Return [From Sched. A, Line H]	.01583						
I	Return on Investment Grossed-Up for Taxes [G x H]	\$1,669,466.43	\$0.00	\$377,7912	\$65,928,933.844	4.8008	\$0.00	\$0.00
J	Current Provision for Depreciation	6,098,751		21,048	237,799,508	23.0000		
K	Annual Capital Costs [I + J]	\$7,768,217,3415	\$0.00	\$21,428,2212	\$303,728,441,6973	27.8008	\$0.00	\$0.00
L	GRAND TOTAL [sum of Line K entries]	\$311,518,113.06						

Box 3.

SCHEDULE D: AVERAGE HOURS PER INSTALLATION	
A. Average Hours per Unwired Home Installation (attach an explanation)	1.1548
B. Average Hours per Pre-Wired Home Installation (attach an explanation)	0.6389
C. Average Hours per Additional Connection Installation at Time of Initial Installation (attach an explanation)	0.5397
D. Average Hours per Additional Connection Installation Requiring Separate Installation (attach an explanation)	0.6369
Other Installation (by Item Type):	
E. Digital Install (includes HDTV and DVR)	
Average Hours per Installation (attach an explanation)	1.1548
F. Digital A/O at Time	0.5397
Average Hours per Installation (attach an explanation)	
G.	
Average Hours per Installation (attach an explanation)	

WORKSHEET FOR CALCULATING PERMITTED EQUIPMENT AND INSTALLATION CHARGES		
STEP A. Hourly Service Charge		
1. Total Capital Costs of Installation and Maintenance [Schedule A, Box 1]		\$6,795,974.862
2. Total Annual Operating Expenses for Installation and Maintenance [Schedule B, Box 2]		\$80,566,880.8714
3. Total Capital Costs and Operating Expenses for Installation and Maintenance [Line 1 + Line 2]		\$87,362,855.3333
4. Customer Equipment and Installation Percentage (attach an explanation)		1.
5. Annual Customer Equipment Maintenance and Installation Costs, Excluding Costs of Leased Equipment [Line 3 x Line 4]		\$87,362,855.3335
6. Total Labor Hours for Maintenance and Installation of Customer Equipment and Services (attach explanation)		1,840,963
7. Hourly Service Charge (HSC) (Line 5/Line 6)		\$47.455

METHOD OF BILLING FOR INSTALLATIONS (place an "x" in the appropriate box)	
<input type="checkbox"/>	Installations billed by the hour based on the HSC calculated in Line 7.
<input checked="" type="checkbox"/>	Installations billed as a standard charge.

STEP B. Installation Charge		
8. Uniform HSC for all installations (From Step A, line 7)		N/A
OR		
9. Average Charge for Installation Types		
a. Unwired Home Installation		
a1. HSC [Line 7]	\$47.455	
a2. Average Hours per Unwired Home Installation (Schedule D, Line A)	1.1548	
a3. Charge per Unwired Home Installation [a1 x a2]		\$54.7992
b. Pre-wired Home Installation		
b1. HSC [Line 7]	\$47.455	
b2. Average Hours per Pre-wired Home Installation (Schedule D, Line B)	0.6389	
b3. Charge per Pre-wired Home Installation [b1 x b2]		\$30.3185
c. Additional Connection Installation at Time of Initial Installation		
c1. HSC [Line 7]	\$47.455	
c2. Average Hours per Additional Connection Installation at Time of Init. Install. [Schedule D, Line C]	0.5397	
c3. Charge per Additional Connection Installation at Time of Initial Installation [c1 x c2]		\$25.6106
d. Additional Connection Installation Requiring Separate Installation		
d1. HSC [Line 7]	\$47.455	
d2. Avg. Hours per Additional Connection Installation Req. Sep. Install. [Schedule D, Line D]	0.6369	
d3. Charge per Additional Connection Installation Requiring Separate Installation [d1 x d2]		\$30.2243
e. Other Installations (As specified in Schedule D, Line E):		
e1. HSC [Line 7]	\$47.455	
e2. Average Hours per Installation of Item 1 [Schedule D, Line E, Item 1]	1.1548	
e3. Charge per Installation of Item 1 [e1 x e2]		\$54.7992
e4. HSC [Line 7]	\$47.455	
e5. Average Hours per Installation of Item 2 [Schedule D, Line E, Item 2]	0.	
e6. Charge per Installation of Item 2 [e4 x e5]		\$0.00
e7. HSC [Line 7]	\$47.455	
e8. Average Hours per Installation of Item 3 [Schedule D, Line E, Item 3]	0.	
e9. Charge per Installation of Item 3 [e7 x e8]		\$0.00

STEP C. Charges for leased Remotes (Calculate separately for each significantly different type)			
	a	b	c
	Remotes		
10. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	17930.0322	0.	0.
11. HSC [Line 7]	\$47.455	\$47.455	\$47.455
12. Total Maintenance/Service Cost [Line 10 x Line 11]	\$850,869.4076	\$0.00	\$0.00
13. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$7,768,217.3415	\$0.00	\$0.00
14. Total Cost of Remote [Line 12 + Line 13]	\$8,619,086.7492	\$0.00	\$0.00
15. Number of Units in Service [Corresponding column from Schedule C, Line C]	3375752.	0.	0.
16. Unit Cost [Line 14/Line 15]	\$2.2238	\$0.00	\$0.00
17. Rate per Month [Line 16/(12)]	\$0.1853	\$0.00	\$0.00

STEP D. Charges for leased Converter Boxes (Calculate separately for each significantly different type)			
	a	b	c
	Non Addressable Boxes	Addressable Boxes	
18. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	385.2462	651279.805	0.
19. HSC [Line 7]	\$47.455	\$47.455	\$47.455
20. Total Maintenance/Service Cost [Line 18 x 19]	\$18,281.8569	\$30,906,473.3048	\$0.00
21. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$21,426.2212	\$303,728,441.6973	\$0.00
22. Total Cost of Converter [Line 20+ Line 21]	\$39,708.0722	\$334,634,915.0021	\$0.00
23. Number of Units in Service [Corresponding column from Schedule C, Line C]	49334.	5038023.	0.
24. Unit Cost [Line 22/Line 23]	\$0.8049	\$66.4219	\$0.00
25. Rate per Month [Line 24/(12)]	\$0.0671	\$5.5352	\$0.00

STEP E. Charges for Other Leased Equipment				
26. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	0.	0.	0.	0.
27. HSC [Line 7]	\$47.455	\$47.455	\$47.455	\$47.455
28. Total Maintenance/Service Cost [Line 26 x Line 27]	\$0.00	\$0.00	\$0.00	\$0.00
29. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$0.00	\$27,8008	\$0.00	\$0.00
30. Total Cost of Equipment [Line 28+Line 29]	\$0.00	\$27,8008	\$0.00	\$0.00
31. Number of Units in Service [Corresponding column from Schedule C, Line C]	0.	1.	0.	0.
32. Unit Cost [Line 30/Line 31]	\$0.00	\$27,8008	\$0.00	\$0.00
33. Rate per Month [Line 32/(12)]	\$0.00	\$2.3167	\$0.00	\$0.00

METHOD OF BILLING FOR CHANGING SERVICE TIERS OR EQUIPMENT [place an "x" in the appropriate box]

as a Nominal Charge (Enter the nominal charge in Line 34)

as a Uniform Hourly Service Charge

as an Average Charge (Enter the Average Hours for Changing Service Tiers in Line 36b.)

STEP F. Charges for Changing Service Tiers or Equipment	
34. Nominal Charge for Changing Service Tiers	\$1.99
If you use an escalating scale of charges, place an "x" in the box at the right.	
OR	
35. Uniform Hourly Service Charge	n/a
OR	
36. Average Charge for Changing Service Tiers	
36a. HSC [Line 7]	\$47.455
36b. Average Hours to Change Service Tiers	
36c. Average Charge for Changing Service Tiers [Line 36a x Line 36b]	n/a

WORKSHEET FOR CALCULATING TOTAL EQUIPMENT AND INSTALLATION COSTS	
1. Total Capital Costs of Installation and Maintenance [Schedule A, Box 1]	\$6,795,974,862
2. Total Annual Operating Expenses for Installation and Maintenance [Schedule B, Box 2]	\$80,566,880,6714
3. Total Annual Capital Costs of Installation and Maintenance [Line 1 + Line 2]	\$87,362,835,5335
4. Customer Equipment and Installation Percentage (attach explanation).	
5. Annual Customer Equipment Maintenance and Installation Costs, Excluding Costs of Leased Equipment [Line 3 x Line 4]	\$0.00
6. Total Capital Costs of Leased Customer Equipment [Schedule C, Box 3]	\$311,518,113.0609
7. Annual Customer Equipment and Installation Costs [Line 5 + Line 6]	\$311,518,113.0609
8. Percentage Allocation to Franchise Area (see instructions)	
9. Allocated Annual Equipment and Installation Cost [Line 7 x Line 8]	\$0.00
10. Monthly Equipment and Installation Cost [Line 9 / (12)]	\$0.00
11. Number of Basic Subscribers in Franchise	
12. Monthly Equipment and Installation Cost per Subscriber [Line 10 / Line 11]	#DIV/0!
13. Inflation Adjustment Factor [See Instructions]	
14. Adjusted Monthly Equipment and Installation Cost per Subscriber [Line 12 x Line 13]	#DIV/0!

SUMMARY SCHEDULE

Current Equipment and Installation Rates	Permitted	Actual *
1. Charges for Cable Service Installations		
a. Hourly Rate [Step A, Line 7]		n/a
b. Average Installation Charges:		
1. Installation of Unwired Homes [Step B, Line 9a3]	\$54.7992	
2. Installation of Prewired Homes [Step B, Line 9b3]	\$30.3185	
3. Installation of Additional Connections at Time of Initial Installation [Step B, Line 9c3]	\$25.6106	
4. Installation of Additional Connections Requiring Separate Install [Step B, Line 9d3]	\$30.2243	
5. Other Installations (specify) [Step B, Lines 9e3, 9e6, 9e9]		
Digital Install	\$54.7992	
Digital A/O at Time	\$25.6106	
2. Monthly Charge for Lease of Remote Controls [Step C, Line 17, columns a-c]		
Remote Control Type 1: Remotes	\$0.1853	
Remote Control Type 2:		
3. Monthly Charge for Lease of Converter Boxes [Step D, Line 25, columns a-c]		
Non Addressable Boxes	\$0.0671	
Addressable Boxes	\$5.5352	
4. Monthly Charge for Lease of Other Equipment [Step E, Line 33]	\$2.3167	
5. Charge for Changing Tiers (if any) [Step F, Line 34, 35 or 36c]	\$1.9900	

* See Proposed Rate Structure attached to FCC Form 1240

LABOR COST AND POLICY CHANGES

Indicate your answer to the following three questions by placing an "x" in the appropriate box

1. Have you included the labor costs associated with subscriber cable drops in your charges for initial installation?

- YES
 NO

2. Have you capitalized the labor costs associated with subscriber cable drops?

- YES
 NO

3. If you have filed this form before, have you changed any policy, e.g., cost accounting or cost allocation that causes an increase in the costs included in the computation of equipment and installations charges?

- YES, see explanation below*
 NO

CERTIFICATION STATEMENT

WILLFUL FALSE STATEMENTS MADE ON THIS FORM ARE PUNISHABLE BY FINE AND/OR IMPRISONMENT (U.S. CODE TITLE 18, SECTION 1001), AND/OR FORFEITURE (U.S. CODE, TITLE 47, SECTION 503).

I certify that the statements made in this form are true and correct to the best of my knowledge and belief, and are made in good faith.

Name of the Cable Operator Cox Communications	Signature Sharman Urban, Senior Manager Accounting
Date 11/16/09	Title

Cox Communications
 Cable Card Estimate
 as of 12/31/2007

Equipment	Cable Cards
Total Maintenance/Service Hours (Attach Explanation)	0.0000
Total # of Units in Service	1.0000
Gross Book Value	\$ 68.3951
Accumulated Depreciation	\$ 34.1976
Deferred Taxes	\$ 3.8741
Net Book Value [D-(E+F)]	\$ 30.3235
Grossed-Up Rate of Return [From Sched. A, Line H]	0.1583
Return on Investment Grossed-Up for Taxes [G x H]	\$ 4.8009
Current Provision for Depreciation	\$ 23.0000
Annual Capital Costs [I + J]	\$ 27.8009

Average of costs from 2004-2007
 Median of 18 mos out of 36 for depreciation
 See Deferred Tax Tab

12 months of depreciation

	Cable Cards
Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	0.
HSC [Line 7]	\$ 47.4550
Total Maintenance/Service Cost [Line 26 x Line 27]	0.
Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$ 27.8009
Total Cost of Equipment [Line 28+Line 29]	\$ 27.8009
Number of Units in Service [Corresponding column from Schedule C, Line C]	1.
Unit Cost [Line 30/Line 31]	\$ 27.8009
Rate per Month [Line 32/(12)]	\$ 2.3167

**COMPUTATION OF DEFERRED TAXES
CABLE CARDS
AS OF 12/31/2007**

Year of Acquisition	Amount of Additions (A)	% of Book Cost (B)	Tax Cost Basis (A)*(B)=(C)	% of Cost Basis Depreciated (D)	Tax A/D @ 12/31/2006 (C)*(D)=(E)	Tax Deprec. Rate (F)	2007 Tax Deprec. Expense (C)*(F)=(G)	Tax A/D @ 12/31/2007 (E)+(G)=(H)	Net Tax Value (C)-(H)=(I)
1999 & Prior	0	100.00%	0	100.00%	0	0.00%	0	0	0.0000
2000	0	100.00%	0	100.00%	0	0.00%	0	0	0.0000
2001	0	100.00%	0	100.00%	0	0.00%	0	0	0.0000
2002	0	100.00%	0	94.240%	0	5.76%	0	0	0.0000
2003	0	100.00%	0	82.720%	0	11.52%	0	0	0.0000
2004	0.8124	100.00%	1	79.840%	1	8.06%	0	1	0.0000
2005	25.2993	100.00%	25	73.22%	19	10.71%	3	22	3.0000
2006	22.6849	100.00%	23	60.000%	14	16.00%	4	18	5.0000
2007	19.5985	100.00%	20	0.000%	0	20.00%	4	4	16.0000
TOTAL	68.3951								24.0000

Net Tax Value @ 12/31/2007 (I)	24.0000
Net Book Value @ 12/31/2007	34.1976
Difference	(10.1976)
Coxcom Effective Tax Rate	37.99%
Deferred Tax @ 12/31/2007	(3.8741)

Notes:

- All assets in service prior to 1997 are fully depreciated for tax.
- Beginning in 2002, an additional first year depreciation deduction of 30% is allowed on MACRS prop. w/ a tax life of 20 years or less.
- Beginning in 2003, assets p/l's after 05/05/03 & before 01/01/05, are allowed an additional 50% depreciation deduction of 50% on MACRS prop. w/ a tax life of 20 years or less. The tax deprec. rate for 2003 is a blended rate that reflects that 51% of 2003 fixed assets are allowed the additional 30% bonus deprec. deduction & 49% are allowed the additional 50% deprec. The percent allocation of assets to the 30%/50% category was derived from the bonus depreciation analysis performed on the 2003 fixed assets.