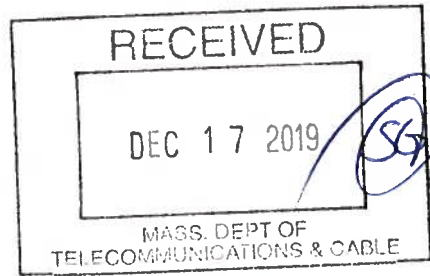


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Gary S. Lutzker
direct dial: 202.861.1782
glutzker@bakerlaw.com

December 16, 2019

BY OVERNIGHT DELIVERY AND

ELECTRONIC MAIL: shonda.green@mass.gov; dte.efiling@mas.gov

Ms. Shonda Green
Executive Administrative Coordinator
Commonwealth of Massachusetts
Department of Telecommunications and Cable
1000 Washington Street, Suite 600
Boston, MA 02118-6500

Re: CoxCom, LLC d/b/a/ Cox Communications New England ("Cox"); Revised Annual Filing Date of FCC Form 1205 for Town of Holland Equipment and Installation Rates

Dear Ms. Green:

Pursuant to Cox's December 12, 2019 Notice of Change in Annual Rate Filing Date, attached hereto for your convenience (the "Notice"), enclosed for filing are an original and three (3) copies of Cox's annual FCC Form 1205 for the Town of Holland along with documentation generally explaining the methodologies Cox used in preparing the filing. Also enclosed for your convenience is a Basic Service, Equipment, and Installation Rate Summary reflecting Cox's current and proposed rates scheduled to become effective on March 16, 2020. Cox last adjusted its rates on or about June 5, 2019, and the Notice requested that the Department waive Section 76.923(n) of the FCC's rules, which will allow Cox to submit the enclosed FCC Form 1205 today and thereby implement reductions in Cox's equipment rates on March 16, 2020 rather than June 5, 2020 for the benefit of its Holland customers.

The Notice explained that Cox planned to defer any increases in installation rates until June 5, 2020. After further consideration of the matter, however, Cox has determined that it will forego all rate increases until March 16, 2021. This will benefit all Cox's Holland customers and be consistent with Cox's decision to forego the submission of its FCC Form 1240 for the upcoming rate year, as also explained in the Notice. Therefore, if the Department grants Cox's request, all of Cox's regulated basic service tier, and associated equipment, and installation rates

Atlanta Chicago Cincinnati Cleveland Columbus Costa Mesa Denver
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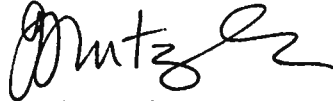
Ms. Shonda Green
December 16, 2019
Page 2

will be frozen until at least March 16, 2021 in connection with the change of its annual filing date to December 16.

Please contact me if the Department of Telecommunications and Cable has any questions regarding the enclosed filings or requires any additional information.

Thank you for your assistance.

Sincerely,

A handwritten signature in black ink, appearing to read "Lutzker", with a stylized flourish at the end.

Gary S. Lutzker

Enclosures

cc: Town of Holland Board of Selectman (by e-mail)

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December 12, 2019

BY ELECTRONIC MAIL: shonda.green@mass.gov
CONFIRMATION BY OVERNIGHT DELIVERY

Ms. Shonda Green
Executive Administrative Coordinator
Commonwealth of Massachusetts
Department of Telecommunications and Cable
1000 Washington Street, Suite 600
Boston, MA 02118-6500

Re: CoxCom, LLC d/b/a Cox Communications; Notice of Change in Annual Rate
Filing Date; Town of Holland Basic Service, Equipment, and Installation Rates

Dear Secretary Green:

Pursuant to Sections 76.922(e)(1) and 76.923(n)(3) of the rules of the Federal Communications Commission ("FCC"), 47 C.F.R. §§ 76.922(e)(1) and 76.923(n)(3), and Sections 1.01(3) and 2.03 of the rules of the Massachusetts Department of Telecommunications and Cable, 207 CMR §§ 1.01(3) and 2.03, CoxCom, LLC d/b/a Cox Communications ("Cox") is notifying the Division that Cox: (i) has elected to revise its annual filing date for FCC Forms 1240 and 1205 from March 7 back to December 16; (ii) has elected not to submit an FCC Form 1240 on December 16 (thereby foregoing any basic service tier rate adjustment until at least March 16, 2021); and (iii) is requesting a waiver of Section 76.923(n)(3) of the FCC's rules so Cox may submit its next annual FCC Form 1205 on December 16, 2019 (thereby allowing earlier reductions in Cox's equipment rates on March 16, 2020 rather than June 5, 2020).

You may recall that on March 5, 2019, Cox notified the Division of its election to change the annual filing date for its FCC Forms 1240 and 1205 from December 1 to March 7 pursuant to Section 76.922(e) of the FCC's rules, 47 C.F.R. § 76.922(e).¹ Cox submitted its 2019 Forms 1240 and 1205 to the Division on March 7, 2019 and implemented basic service tier ("BST") and associated installation and equipment rate adjustments on June 5, 2019.² Cox's BST service

¹ The previous change in Cox's annual filing date was necessary due to internal accounting issues which prevented Cox from filing its FCC Forms 1240 and 1205 according to its traditional December schedule.

² The Division currently is reviewing Cox's 2019 FCC Forms 1240 and 1205 in Docket D.T.C. 19-3, and held a public hearing in that Docket on December 4, 2019.

Atlanta Chicago Cincinnati Cleveland Columbus Costa Mesa Denver
Houston Los Angeles New York Orlando Philadelphia Seattle Washington, DC

rates (FCC Form 1240) increased while its associated installation and equipment rates (FCC Form 1205) generally decreased. To ensure that its customers would not be prejudiced by the unavoidable delay in Cox's filing of its last FCC Form 1205, Cox credited customer accounts for installation and equipment rate decreases for the period from March 1, 2019 through June 5, 2019 (*i.e.*, from the date that installation and equipment rate decreases would have taken effect had Cox filed its FCC Form 1205 on its traditional December 1 filing date). Cox now is returning to a more traditional December 16 filing date and March 16 rate adjustment date.

Cox's determination to implement a December 16 annual filing date will benefit its Holland, Massachusetts customers and the Division in several ways.

- First, Cox's election not to file an FCC Form 1240 for the upcoming rate year will essentially freeze BST rates and avoid any potential increase in Cox's regulated BST rate until at least March 16, 2021, which is consistent with FCC policies and which will reduce regulatory burdens on the Division.³
- Second, customers in Holland will return to a more predictable and accustomed adjustment schedule for regulated rates.
- Third, by allowing Cox to submit its FCC Form 1205 on December 16, customers in Holland will enjoy another decrease in their regulated equipment rates on March 16, 2020 rather than having to wait until June 5, 2020.
- Fourth, while implementing significant equipment rate decreases as soon as possible, Cox also will forego any installation rate increases justified on its December 16 FCC Form 1205 until June 5, 2020 (*i.e.*, until one year after the most recent installation and equipment rate adjustment).

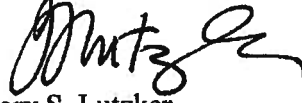
Cox acknowledges that Section 76.923(n)(3) of the FCC's rules otherwise would require Cox to submit its FCC Form 1205 on the anniversary date of its last filing (*i.e.*, not until March 7, 2020), and therefore respectfully requests that the Division waive this requirement for the benefit of Cox's customers in Holland. This will allow Cox to reduce its regulated equipment rates on March 16, 2020 instead of waiting until June 5, 2020, freeze its regulated basic tier rates until March 16, 2021, and freeze its regulated installation rates until June 5, 2020.

³ See Implementation of Sections of the Cable Television Consumer Protection and Competition Act of 1992: Rate Regulation, *Thirteenth Order on Reconsideration*, 11 FCC Rcd 388, 423 at para. 86 (1995) (preserving rate stability on the BST and reducing regulatory burdens on local franchising authorities justifies unlimited mid-year channel additions to other tiers); *Sixth Order on Reconsideration*, 10 FCC Rcd 1226, 1250-51 (1994). The FCC's rules permit cable operators to elect not to submit an FCC Form 1240 in a given year so long as net external costs have not decreased. 47 C.F.R. § 76.922(e)(2)(ii)(B). Cox's net external costs have increased significantly, so FCC rules authorize Cox's election to defer submission of an FCC Form 1240 this year.

Ms. Shonda Green
December 12, 2019
Page 3

Please contact the undersigned if you have any questions or concerns regarding the change in Cox's annual filing date for FCC Forms 1240 and 1205.

Sincerely,

A handwritten signature in black ink, appearing to read "Lutzker", with a stylized flourish at the end.

Gary S. Lutzker
Counsel for CoxCom, LLC d/b/a Cox
Communications

cc: Sean M. Carroll, Esq., General Counsel (sean.m.carroll@mass.gov)
Mr. Michael Mael, Senior Financial Analyst (michael.mael@mass.gov)

CoxCom, LLC d/b/a Cox Communications New England

Town of Holland

Proposed Rate Structure

Basic Service, Equipment and Installation Rate Summary

CUID - MA0321

Proposed Rates Effective March 16, 2020

	Current Rate	MPR	Operator Selected Rate	Increase/Decrease
<u>Service Rates:</u>				
Basic Tier	\$ 34.00	\$47.24	\$ 34.00	\$ -
Installation and Equipment Rates:				
<i>Installation:</i>				
Installation of Unwired Home	\$ 49.86	\$ 68.80	\$ 49.86	\$ -
Installation of Prewired Home	\$ 17.80	\$ 24.57	\$ 17.80	\$ -
Add/Move/Reconnect A/O at Time of Initial Install	\$ 21.36	\$ 29.48	\$ 21.36	\$ -
Add/Move/Reconnect A/O After Initial Install	\$ 21.36	\$ 29.48	\$ 21.36	\$ -
Equipment:				
Remotes		\$ 0.14	\$ -	\$ -
Addressable Converters	1.71	\$ 1.58	\$ 1.58	\$ (0.13)
cableCARD	2.47	\$ 1.68	\$ 1.68	\$ (0.79)
DTA	0.79	\$ 0.47	\$ 0.47	\$ (0.32)
Change of Service (In Office)	1.99	\$ 1.99	\$ 1.99	\$ -
Change of Service (Home Visit)(Hourly service charge)	43.00	\$ 58.96	\$ 43.00	\$ -
Service Visits unrelated to Cox Equipment or Signal Delivery	43.00	\$ 58.96	\$ 43.00	\$ -

Note: Rates exclude Taxes and Regulatory Fees

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

Final

Community Unit Identifier (CUI) of cable system	MA0321	Date of Form Submission	12/16/2019
Cox Communications (New England aggregate filing)			
Name of Cable Operator			
CoxCom, LLC d/b/a Cox Communications New England			
Mailing Address of Cable Operator			
6205-B Peachtree Dunwoody Road			
City	State	ZIP Code	
Atlanta	GA	30328	
Name and Title of person completing this form			
Sharman Urban, Director of Accounting			
Telephone number		Fax Number	
404-269-5466		404-269-2171	
Name of Local Franchising Authority			
Town of Holland			
Mailing Address of Local Franchising Authority			
27 Sturbridge Road,			
City	State	ZIP Code	
Holland	MA	1521	

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:

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

(mm/dd/yy)

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]

CoxCom is an limited liability company (LLC)

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	\$2,099,660	\$334,065	\$0	\$0	
C	Accumulated Depreciation	\$1,813,299	\$183,001	\$0	\$0	
D	Deferred Taxes	\$61,060	\$30,757	\$0	0	
E	Net Book Value [B-(C+D)]	\$225,301	\$120,307	\$0	\$0	
F	Rate of Return	0.1125				
G	Calculation of Gross-up Rate					
G1	Federal Income Tax Rate	0.21				
G2	State Income Tax Rate	0.0700				
G3	Net Total Income Tax Rate [(G1+G2)-(G1 x G2)]	0.2653				
G4	Adjustment to Reflect Interest Deductibility					
G4a	Actual Interest Amount	142,131				
G4b	Total Net Assets	282,205,417				
G4c	Base Return on Investment Amount [G4b x F]	\$31,748,109				
G4d	Interest Deductibility Factor [G4a/G4c]	0.0045				
G5	Effective Tax Rate [G3 x (1-G4d)] [C-Corps skip to G7]	0.2641				
G6	Adjustments for Non-C Corporations					
G6a	Base Return on Investment Amount [G4c]	\$31,748,109.3844				
G6b	Distributions					
G6c	Contributions (may not exceed G6b)					
G6d	Returns Subject to Income Tax [G6a-G6b+G6c]	\$31,748,109.3844				
G6e	Returns Percentage Subject to Income Tax [G6d/G6a]	1				
G7	Gross-Up Rate [C-Corps: 1/(1-G5) Other: 1/(1-(G5 x G6e))]	1.3589				
H	Grossed-Up Rate of Return [F x G7]	0.1529				
I	Return on Investment Grossed-Up for Taxes[E x H]	\$34,443,239	\$18,392,0647	\$0.00	\$0.00	\$0.00
J	Current Provision for Depreciation	\$119,944	\$51,823	\$0		
K	Annual Capital Costs [I+J]	\$154,386,9038	\$70,214,9002	\$0.00	\$0.00	\$0.00
L	GRAND TOTAL [sum of Line K entries]	\$224,601,804				

Box 1.

Specify: Other 1. _____

Specify: Other 2. _____

SCHEDULE B: ANNUAL OPERATING EXPENSES FOR SERVICE INSTALLATION AND MAINTENANCE OF EQUIPMENT							
A	Annual Op. Expenses for Svc. Install. and Maint. of Equip.	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.	\$2,286,673	\$18,746	\$216,421	\$722,499	\$2,267,519	\$464,393
B	GRAND TOTAL [sum of Line A entries]	\$5,976,251.9395					

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 Card	DTA
B	Total Maintenance/Service Hours (Attach Explanation)	666			21,984		
C	Total # of Units in Service	646,089		0	375,602	1,558	270,487
D	Gross Book Value	3,872,180		0	53,755,565	89,604	12,210,812
E	Accumulated Depreciation	2,784,602		0	47,640,094	81,090	12,022,351
F	Deferred Taxes	168,624			823,023	-997	(220,804)
G	Net Book Value [D-(E+F)]	\$918,953.98	\$0.00	\$0.00	\$5,292,448.77	\$9,510,365	\$409,264,5825
H	Grossed-Up Rate of Return [From Sched. A, Line H]	0.1529					
I	Return on Investment Grossed-Up for Taxes [G x H]	\$140,486.35	\$0.00	\$0.00	\$809,091.50	\$1,353,9121	\$62,566,9725
J	Current Provision for Depreciation	885,031		0	5,034,090	29,869	1,465,661
K	Annual Capital Costs [I + J]	\$1,025,517.6671	\$0.00	\$0.00	\$5,843,181.5439	\$31,322,9821	\$1,528,227,5725
L	GRAND TOTAL [sum of Line K entries]	\$8,428,249.77					

Box 3.

SCHEDULE D: AVERAGE HOURS PER INSTALLATION	
A. Average Hours per Unwired Home Installation (attach an explanation)	1.167
B. Average Hours per Pre-Wired Home Installation (attach an explanation)	0.4167
C. Average Hours per Additional Connection Installation at Time of Initial Installation (attach an explanation)	0.5
D. Average Hours per Additional Connection Installation Requiring Separate Installation (attach an explanation)	0.5
Other Installation (by Item Type):	
E. Digital Install (includes HDTV and DVR)	
Average Hours per Installation (attach an explanation)	1.167
F. Digital A/O at Time	0.5
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]		\$224,601.804
2. Total Annual Operating Expenses for Installation and Maintenance [Schedule B, Box 2]		\$5,976,251.9395
3. Total Capital Costs and Operating Expenses for Installation and Maintenance [Line 1 + Line 2]		\$6,200,853.7435
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]		\$6,200,853.7435
6. Total Labor Hours for Maintenance and Installation of Customer Equipment and Services (attach explanation)		105.177
7. Hourly Service Charge (HSC) (Line 5/Line 6)		\$58.9564

METHOD OF BILLING FOR INSTALLATIONS (place an "x" in the appropriate box)

- ☐ Installations billed by the hour based on the HSC calculated in Line 7.
☒ 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]	\$58.9564	
a2. Average Hours per Unwired Home Installation (Schedule D, Line A)	1.167	
a3. Charge per Unwired Home Installation [a1 x a2]		\$68.8021
b. Pre-wired Home Installation		
b1. HSC [Line 7]	\$58.9564	
b2. Average Hours per Pre-wired Home Installation (Schedule D, Line B)	0.4167	
b3. Charge per Pre-wired Home Installation [b1 x b2]		\$24.5671
c. Additional Connection Installation at Time of Initial Installation		
c1. HSC [Line 7]	\$58.9564	
c2. Average Hours per Additional Connection Installation at Time of Init. Install. [Schedule D, Line C]	0.5	
c3. Charge per Additional Connection Installation at Time of Initial Installation [c1 x c2]		\$29.4782
d. Additional Connection Installation Requiring Separate Installation		
d1. HSC [Line 7]	\$58.9564	
d2. Avg. Hours per Additional Connection Installation Req. Sep. Install. [Schedule D, Line D]	0.5	
d3. Charge per Additional Connection Installation Requiring Separate Installation [d1 x d2]		\$29.4782
e. Other Installations (As specified in Schedule D, Line E)		
e1. HSC [Line 7]	\$58.9564	
e2. Average Hours per Installation of Item 1 [Schedule D, Line E, Item 1]	1.167	
e3. Charge per Installation of Item 1 [e1 x e2]		\$68.8021
e4. HSC [Line 7]	\$58.9564	
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]	\$58.9564	
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 Remotes	b	c
10. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	665,9428	0.	0.
11. HSC [Line 7]	\$58,9564	\$58,9564	\$58,9564
12. Total Maintenance/Service Cost [Line 10 x Line 11]	\$39,261,5881	\$0.00	\$0.00
13. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$1,025,517,6671	\$0.00	\$0.00
14. Total Cost of Remote [Line 12 + Line 13]	\$1,064,779,2553	\$0.00	\$0.00
15. Number of Units in Service [Corresponding column from Schedule C, Line C]	646089	0.	0.
16. Unit Cost [Line 14/Line 15]	\$1.648	\$0.00	\$0.00
17. Rate per Month [Line 16/(12)]	\$0.1373	\$0.00	\$0.00

STEP D. Charges for leased Converter Boxes (Calculate separately for each significantly different type)			
	a Non Addressable Boxes	b Addressable Boxes	c
18. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	0.00	21,983.83	0.
19. HSC [Line 7]	58.96	58.96	\$58,9564
20. Total Maintenance/Service Cost [Line 18 x Line 19]	0.00	1,296,087.33	\$0.00
21. Annual Capital Costs [Corresponding column from Schedule C, Line K]	0.00	5,843,181.54	\$0.00
22. Total Cost of Converter [Line 20+ Line 21]	0.00	7,139,268.87	\$0.00
23. Number of Units in Service [Corresponding column from Schedule C, Line C]	0.00	375,602.00	
24. Unit Cost [Line 22/Line 23]	0.00	19.01	\$0.00
25. Rate per Month [Line 24/(12)]	\$0.00	\$1.584	\$0.00

STEP E. Charges for Other Leased Equipment			
	Cable Cards	DTA	
26. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	0.	0.	0.
27. HSC [Line 7]	\$58,9564	\$58,9564	\$58,9564
28. Total Maintenance/Service Cost [Line 26 x Line 27]	\$0.00	\$0.00	\$0.00
29. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$0.00	\$1,322,982.1	\$1,322,982.5725
30. Total Cost of Equipment [Line 28+Line 29]	\$0.00	\$1,322,982.1	\$1,322,982.5725
31. Number of Units in Service [Corresponding column from Schedule C, Line C]	0.	1358	270482
32. Unit Cost [Line 30/Line 31]	\$0.00	\$20,1046	\$5,6499
33. Rate per Month [Line 32/(12)]	\$0.00	\$1.6754	\$0.4708

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		0/0	
OR			
36. Average Charge for Changing Service Tiers			
36a. HSC [Line 7]	\$58,9564		
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]	\$224,601,804
2. Total Annual Operating Expenses for Installation and Maintenance [Schedule B, Box 2]	\$5,976,251,9395
3. Total Annual Capital Costs of Installation and Maintenance [Line 1 + Line 2]	\$6,200,853,7435
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]	\$8,428,249,7656
7. Annual Customer Equipment and Installation Costs [Line 5 + Line 6]	\$8,428,249,7656
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]	\$68.8021	
2. Installation of Prewired Homes [Step B, Line 9b3]	\$24.5671	
3. Installation of Additional Connections at Time of Initial Installation [Step B, Line 9c3]	\$29.4782	
4. Installation of Additional Connections Requiring Separate Install [Step B, Line 9d3]	\$29.4782	
5. Other Installations (specify) [Step B, Lines 9e3, 9e6, 9e9]		
Digital Install	\$68.8021	
Digital A/O at Time	\$29.4782	
2. Monthly Charge for Lease of Remote Controls [Step C, Line 17, columns a-c]		
Remote Control Type 1: Remotes	\$0.1373	
Remote Control Type 2:		
3. Monthly Charge for Lease of Converter Boxes [Step D, Line 25, columns a-c]		
Non Addressable Boxes	\$0.0000	
Addressable Boxes	\$1.5840	
4. Monthly Charge for Lease of Other Equipment [Step E, Line 33] - Cable Card	\$1.68	
4. Monthly Charge for Lease of Other Equipment [Step E, Line 33] - DTA	\$0.4708	
5. Charge for Changing Tiers (if any) [Step F, Line 34, 35 or 36c]	\$1.9900	

* See Proposed Rate Structure attached hereto.

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	Signature
CoxCom, LLC d/b/a Cox Communications New England	Sharman Urban
Date	Title
12/16/19	Sharman Urban, Director of Accounting

COX COMMUNICATIONS, INC.
FISCAL YEAR 2018 ANNUAL FILING - FCC FORM 1205
PREPARATION DOCUMENTATION

This document will describe in general terms the steps and methodologies used to prepare FCC Form 1205 for systems owned and/or managed by Cox Communications, Inc. ("Cox"). Cox has chosen to aggregate its equipment costs at the New England System level as provided by the Federal Communication Commission's Report and Order released June 7, 1996, Implementation of Section 301(j) of the Telecommunications Act of 1996, Aggregation of Equipment Costs By Cable Operators, *Report and Order*, 11 FCC Rcd 6778 (1996). The cost data included in the Fiscal Year 2018 Form 1205 was obtained from Cox's general ledger and subsidiary records maintained in accordance with generally accepted accounting principles for the twelve-month period ending December 31, 2018.

**SCHEDULE A - CAPITAL COSTS OF SERVICE INSTALLATION
AND MAINTENANCE OF EQUIPMENT AND PLANT**

- Line A Represents the types of equipment necessary for installation and maintenance of cable facilities such as vehicles, maintenance equipment, and facilities related to equipment and installation.
- Line B Gross book value was taken from the books and records of Cox.
- Line C Accumulated depreciation was calculated using Cox's standard useful lives for the respective equipment items on a straight-line basis.
- Line D Deferred tax balances were calculated by multiplying the difference between the net book value and the net tax value by the sum of the Federal income tax rate (35%) and the applicable state income tax rate (net of the Federal income tax benefit). Assets identified at the company level use an average New England state tax rate (7.00%) for this calculation. Net tax value was calculated using gross tax value minus accumulated tax depreciation.
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- Line G4a Represents combined twelve months ending 12/31/18 financial statement interest expense for Cox NE.
- Line G4b Represents total net assets of Cox New England. Total net assets equal total property, plant and equipment minus accumulated depreciation, and total intangibles minus accumulated amortization.
- Line J Represents the annual depreciation expense. Depreciation expense was calculated using Cox's standard useful lives on a straight-line basis.

**SCHEDULE B - ANNUAL OPERATING EXPENSES FOR SERVICE
INSTALLATION AND MAINTENANCE OF EQUIPMENT AND PLANT**

Schedule B lists all annual operating expenses (excluding depreciation) for video installation and maintenance of all New England cable facilities for the twelve months ending 12/31/18. Such expenses were obtained from the books and records of Cox and are summarized as follows:

<u>Schedule B</u>	<u>Schedule B Analysis Allocated Portion of:</u>
Salaries & Benefits	Salaries, Employee Benefits
Supplies	Plant Supplies
Utilities	Related to equipment and installation facilities
Other Taxes	Property Taxes on converters, tools and test equipment, buildings related to equipment and installation facilities
Other 1	Auto Operations, Outside Labor
Other 2	CPE R&M, Communications expense

SCHEDULE C - CAPITAL COSTS OF LEASED CUSTOMER EQUIPMENT

- Line A Represents customer equipment for which there is a separate charge. The following equipment will have a separate charge: non-addressable converters; all other converters, DTAs; and remotes.
- Line B Represents total maintenance, service and retrieval hours for remotes and converters. Hours were obtained from payroll, service call and installation reports. CPE hours were obtained from outside converter repair vendor. Hours were allocated 3% to remotes and 97% to converters.
- Line D Gross book value was taken from the books and records of Cox New England. Adjustments have been made to remove cost associated with excess inventory. Items such as addressable converters, DTAs, and remotes are included on this line.
- Line E Accumulated depreciation was calculated using Cox's standard useful life for the respective items on a straight-line basis.
- Line F Deferred tax balances were calculated by multiplying the difference between the net book value and the net tax value by the sum of the Federal income tax rate (35%) and the applicable state income tax rate (net of the Federal income tax benefit). Assets identified at the company level use an average New England state tax rate (7.0%) for this calculation. Net tax value was calculated using gross tax value minus accumulated tax depreciation.
- Line J Represents annual depreciation expense. Depreciation expense was calculated using Cox's standard useful lives on a straight-line basis.

SCHEDULE D- AVERAGE HOURS PER INSTALLATION

Schedule D includes the average hours for several types of installations. The average times were calculated based on time studies provided by Field Service operations team. The time studies were averaged for Unwired Installation, Pre-wired installation, additional connection at time of install, additional connection requiring a separate trip. This methodology produces reasonable installation rates for all customers and permits uniform charges for each installation category. Otherwise, FCC rules would require Cox to charge each subscriber according to the actual time expended in completing an installation multiplied by the hourly service charge, which would result in inordinately expensive installation charges for many customers.

WORKSHEET FOR CALCULATING PERMITTED EQUIPMENT AND INSTALLATION CHARGE STEP A - HOURLY SERVICE CHARGE

- Line 4 An Equipment and Installation percentage ("E&I%") is applied to the general ledger values before inputting the amounts in Form 1205; therefore, Step A, Line 4 is input as 100%.
- Line 5 Represents the costs related to installation and maintenance of customer equipment.
- Line 6 Total New England labor hours for installers and service technicians were calculated based on the billing records maintained by Cox cable systems, which individually track actual installation and service activity, by task, in their service area. Regulated installation hours were determined from the billing records then adjusted to exclude the portion of the install from the pole to 12 inches outside the home. Hours for service technicians, dispatch, customer service, and warehouse were determined from billing records; however, only those tasks performed inside the house were included. Total hours compiled by payroll records were adjusted to include only the allocated percentage of hours related to in-house installation and maintenance. The percentage allocation was determined by discussions with management as to their actual time spent on maintenance and installation of customer equipment and services. Outside converter repair hours was obtained from our outside repair vendor.

STEP F. CHARGES FOR CHANGING SERVICE TIERS OR EQUIPMENT

Line 36b Represents a nominal charge per FCC regulations.

WORKSHEET FOR CALCULATING TOTAL EQUIPMENT AND INSTALLATION COSTS

This worksheet has not been completed since this is the annual filing of Form 1205, and not a Form 1205 being filed in conjunction with FCC Form 1200, 1220, or 1225 for the purpose of establishing initial cable service rates. Please refer FCC Form 1205 Instructions, page 21.

EXPLANATION OF CHANGE IN AGGREGATION OF COSTS

- The methodology and aggregation of costs remain consistent with the prior company-wide 1205 filing. Total costs in the 1205 have been allocated by an equipment and installation percentage ("E&I %") to exclude costs unassociated with the maintenance and installation of regulated customer equipment and services.