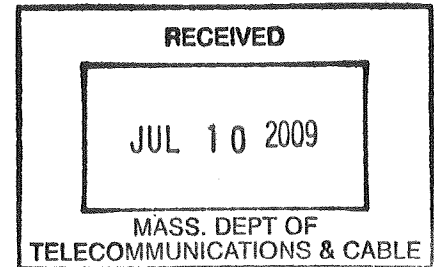




Comcast Cable  
676 Island Pond Road  
Manchester, NH 03109  
www.comcast.com

July 9, 2009

Ms. Catrice Williams  
Secretary of the Cable Television Division  
Massachusetts Department of Telecommunications and Cable  
Cable Television Division  
Two South Station  
Boston, MA 02110



RE: Comcast Cable Communications, LLC  
Docket No. D.T.C. 08-6  
FCC Forms 1240 and 1205  
Responses to First Set of Information Requests

Dear Ms. Williams:

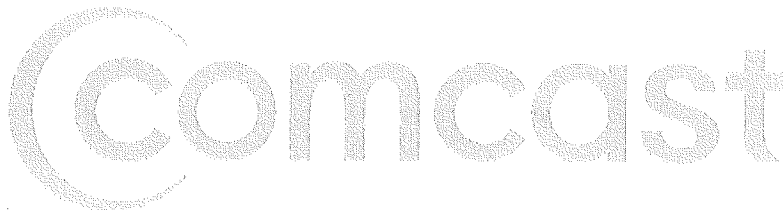
Enclosed are an original and three (3) copies of Comcast's responses to the First Set of Information Requests issued June 25, 2009 by the Department of Telecommunication & Cable, regarding Comcast Cable Communications, LLC's FCC Form 1205 and FCC Form 1240s submitted on October 31, 2008.

If you have any questions regarding this information, please contact me at 603-695-1468.

Sincerely,

Mark L. Renaud  
Director of Regulatory Accounting  
Comcast Cable Communications, LLC

/enclosures



Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
First Set of Information Requests  
July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 1: The rate form for all communities shows a decrease in programming costs between the true-up and projected periods. Please state the reason(s) why the programming costs decreased during this period. Please also provide any relevant authority and/or complete and detailed documentation.

RESPONSE:

The decrease in programming costs between the true-up period and the projected period in all communities reflects the anticipated drop of the Comcast Network, CN8, from all New England line-ups. That change took place in January, 2009, therefore, affecting only the Projected Period. Relevant programming costs for CN8 were included in the True-Up period.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 2: The channel line-up for certain communities, including the Town of Acushnet, indicates that the Telemundo network (channel 740) was added to the basic service tier ("BST"). Please state whether the Telemundo network: (a) is unscrambled; (b) was previously available on the analog portion of the BST or expanded basic tier of service; and (c) is a broadcast or cable channel. Please also provide any relevant authority and/or documentation.

RESPONSE:

The Telemundo network which was added to the basic service tier in December 2007 is unscrambled, and was not previously available on either the BST or expanded basic tier in the communities where it was added. The Telemundo network is carried via WRIW a low power broadcaster operating out of Providence, RI.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 3: The franchise-related costs ("FRC") sheet for the Town of Agawam indicates that the license expired in 2006. Please state whether and when the license will be renewed.

RESPONSE:

Upon review of the Agawam franchise-related costs sheet, we found that the expiration date indicated is July 5, 2010. However, we did find an expiration date in 2006 for the Town of Acushnet.

The Acushnet license expired on November 21, 2006. During the period with no license, Comcast has continued to operate under the same terms and conditions of the prior license including the operation of a studio.

Comcast has been in active negotiations with the Town of Acushnet and anticipates that a renewal license will be signed sometime in the near future.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 4: Please state whether and when the license for the Town of Avon will be renewed.

RESPONSE:

The license for the Town of Avon was renewed on February 5, 2009. The term of the new license is November 17, 2008 through November 16, 2018.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 5: In certain western Massachusetts communities, including the towns of Granby and Greenfield, three channels are shown as having been added on the digital platform during the previous projected period.

Please state the reason(s) for adding a Fox network affiliate, WTIC, to the digital platform while adding another Fox network affiliate, WGGB, to analog. Please also state the reason(s) why WTIC is indicated as "added" when it appears to only have been moved from channel 6 to channel 282. Please also state the reason(s) for moving WTIC. Please also provide any relevant authority and/or complete and detailed documentation.

Please state the reason(s) for adding a CBS affiliate, WFSB, to the digital platform while another CBS affiliate is already on the BST. Please also provide any relevant authority and/or complete and detailed documentation.

RESPONSE:

WGGB, a Springfield Massachusetts FOX affiliate, was added to the channel line-up in order to provide more local FOX content. WTIC, a Hartford Connecticut FOX affiliate, was moved to the digital platform in order to utilize available bandwidth more efficiently while maintaining the content that subscribers were accustomed to. On the channel line-up attachment, WTIC was incorrectly labeled as "added" while actually channel number 292 was added. WTIC was relocated from its previous location on channel 6 to channel 292.

Prior to January 2004 WFSB, a Hartford Connecticut CBS affiliate, was the CBS analog signal provided in certain western Massachusetts communities. During January 2004, WSHM a Springfield Massachusetts CBS affiliate replaced WFSB as the analog CBS signal provided. Since WSHM, at that time, did not offer a channel in HD format, WFSB was provided in HD format. Once WSHM was able to produce an HD broadcast, WSHM HD replaced WFSB HD. At that time, WFSB was added as a new SD channel.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Docket No. DTC 08-6  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 6: In certain Massachusetts communities, including the towns of Leominster and Maynard, the rate form indicates that the TV Guide channel was dropped from the BST in July 2008. Please provide complete and detailed documentation for and/or state the reason(s) why a corresponding adjustment to the programming costs for July 2008 was not included on the back up sheet provided at Attachment 4.

RESPONSE:

The TV Guide channel was dropped from the BST during July 2008. A corresponding decrease in programming costs was included in the calculation of the applicable programming cost for true-up period two (July-08), as well as the projected period. The programming attachments for Leominster and Maynard contain the channel drop and corresponding programming cost reduction. The reduction in programming costs, however, is primarily offset by scheduled increases in programming costs in the same month for two other channels.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 7: A leased access channel (channel 283) was added to most of the Massachusetts communities' channel line-ups. Please describe the nature of the leased access channel, including whether channel 283 is required by any licenses. Please also provide any relevant authority and/or complete and detailed documentation.

RESPONSE:

The leased access channels that were added to the line-ups offer commercial leased access programming. There is other programming offered on the channel, such as home shopping and infomercials, at times when there are no commercial leased access programming so that the channel is always on. The channel is not required by any licenses. However, it is required under FCC regulation 47 CFR § 76.970.

Responsible Witness: Mark Renaud



Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 8: The FRC worksheet for the Town of Brockton for the projected period shows the renewal license as being effective on April 1, 2008. Please provide complete and detailed documentation for and/or state the reason(s) why Comcast continued collecting the higher FRC amount that was associated with the previous license until June 1, 2008 and whether the amounts collected in April and May of 2008 are an over-collection of the franchise fees.

RESPONSE:

Each year, as part of the preparation for its annual Form 1240 filings, Comcast reviews all expired and soon-to-be expired license agreements to examine possible changes to the Franchise Related Costs ("FRCs"). Through this process, the Regulatory Accounting group in charge of preparing the filings consults with the Government Affairs department to determine the status of each negotiation.

Negotiations with the City of Brockton were still in progress at the time of Comcast's October 28, 2008 annual filing of Form 1240 with the Division. As part of the negotiation process, Comcast had agreed to continue funding to the Access Corporation in the amount of \$313,667.25 per year as provided by Section 6.4(a) of the Renewal License that ended December 30, 2006, and to also remit to the City any capitalized amounts collected through the FRC line-item since that date. Comcast provided this funding to the City in a check dated April 24, 2008.

Exhibit 8 includes a signed letter from Lou Russo, Comcast Vice President of Governmental Affairs for Southeastern Massachusetts, dated April 7, 2008 which details the amount and timing of the payments. As the negotiations neared conclusion, both parties anticipated that the 4% Franchise Fee provided under Section 7.1(a) could not be realistically implemented on customer bill statements concurrently with the April 1, 2008 commencement of the Renewal License. Section 7.1(a) of the Renewal License was renegotiated to begin the Franchise Fee on June 1, 2008. The FRC collection for the above-mentioned line-item for the two months from April 1, 2008 through May 31, 2008 were paid to the City in a check dated July 2, 2008.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 9: Please provide complete and detailed documentation for and/or state the reason(s) why a charge of \$0.20 per month for Public, Educational & Government Access ("PEG") is still being passed through to the Town of Clinton when the license expired in 2006. Please also state the current status of the license for Town of Clinton.

RESPONSE:

The 1996 Renewal License with the Town of Clinton expired on November 24, 2006. To date, a subsequent Renewal License has not yet been signed. Comcast continues to operate under the Terms and Conditions of the 1996 – 2006 Renewal License which includes the staffing and operation of a studio.

A proposed Renewal License was brought before the Town in February of 2009. The Renewal contains a provision for a substantial capital payment. Comcast has continued the per subscriber FRC collection past the license expiration date with the intention of reconciling the amounts once the Renewal has been formally signed. The amounts collected since November of 2006 will aid in reducing the prospective per subscriber FRC to be implemented following the completion of the agreement.

The Town of Clinton has verbally agreed to the terms of the Renewal License and has tentatively scheduled a public hearing on the matter for July 2009.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 10: Please provide complete and detailed documentation for and/or state the reason(s) why the FRCs were reduced between the prior and current projected periods for the Town of Easton.

RESPONSE:

Each year, as part of the preparation for its annual Form 1240 filings, Comcast reviews all expired and soon-to-be expired license agreements to examine possible changes to the Franchise Related Costs ("FRCs"). Through this process, the Regulatory Accounting group in charge of preparing the filings, consults with the Government Affairs department to determine the status of each negotiation.

In the case of Easton, the license was set to expire on November 8, 2008. Government Affairs indicated that the negotiations were leading to a reduction in capital expenditure from the previous license, and that the PEG operating expense would be collected as an Access Fee.

As a new license had not yet been signed at the Form 1240 filing date, Comcast opted for a conservative approach to discontinue the collection of most capital amounts and to return those amounts collected post license expiration. We continued to collect for ongoing studio obligations and a small portion of capital in anticipation of some reduced capital amount. Our intention is to reconcile the amounts once a Renewal is signed.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 11: Please provide complete and detailed documentation for and/or state the reason(s) why the FRC interconnection amount for the Town of Middleboro on the FRC worksheet is \$1.19 per month and is higher than for other communities in Massachusetts.

RESPONSE:

Comcast's interconnection agreement with Verizon in Middleboro includes consideration for I-Net maintenance and studio operations. Interconnection agreements in certain other communities reflect only consideration for I-Net maintenance. Additionally, it appears that the monthly fee is based on the total studio costs that Comcast incurs in this Town which at the time of the agreement was approx. \$70,000. In our FRC calculation, we have historically not adjusted the amount that we pass through for studio costs even as our costs increase over time in order to maintain stability in the rates. We did, however, pass along the entire amount of the studio portion from the interconnection agreement rather than just the portion applicable to the direct cost that we are passing through to the subscriber which results in a higher credit. Finally, this interconnect agreement just missed implementation in the prior year, therefore, included in the FRC calculation for the current year is a true-up from the inception of the interconnection agreement.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 12: Please provide complete and detailed documentation for and/or state the reason(s) for the reduction in INET maintenance costs for the Town of Norwell under the new license, including why the new costs are for only three miles whereas the prior licenses were for ten miles.

RESPONSE:

Comcast's obligation for the operation of an Institutional Network ("I-Net") was diminished with the renewal of the license in the Town of Norwell. Section 3.4 of the prior Renewal Cable Television License for the Town of Norwell, which was applicable for the period November 15, 1998 – November 14, 2008, required that Comcast continue to provide and maintain the existing Institutional Network for the transmission of composite video signals. A copy of the applicable section is included as Exhibit 12a.

Under the renewal license, which is applicable for the period November 15, 2008 – November 14, 2018, there is no requirement to continue to maintain the full I-Net within the Town. Comcast is only required to maintain a Video Return Line for the purpose of transmitting the Town's PEG Access Programming from three sites within the Town to the Comcast-owned headend or hub-site. Section 6.3 and Exhibit C of the current Renewal Cable Television License for the Town of Norwell provides specific details. A copy of the applicable sections, Section 6.3 and Exhibit C, are included as Exhibit 12b.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 13: Please provide complete and detailed documentation for and/or state the reason(s) why the FRCs decreased from \$1.43 to \$0.07 for the Town of Randolph on the FRC worksheet submitted with the amended FCC form, while the FRC worksheet submitted with the original FCC form showed \$1.23 as the total amount of FRCs expected to carry over from the old license.

RESPONSE:

Each year, as part of the preparation for its annual Form 1240 filings, Comcast reviews all expired and soon-to-be expired license agreements to examine possible changes to the Franchise Related Costs ("FRCs"). Through this process, the Regulatory Accounting group in charge of preparing the filings, consults with the Government Affairs department to determine the status of each negotiation.

In the case of Randolph, the license was set to expire on November 1, 2008. Government Affairs indicated that the negotiations were leading to a reduction in capital expenditure from the previous license and that the PEG operating expense would be collected as an Access Fee.

However, at the time of our filing, we did not have a signed license and were reluctant to reduce the FRC for the costs that we would be required to continue such as the studio costs and the Annual Access payment until we had a signed license in place. If there had been a delay in the renewal, our obligations under the prior license would have continued. It became apparent near the end of November that a license would be signed. At that point, the FRC was recalculated to exclude those items.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 14: The FRC worksheet for the Town of Weymouth indicates a license term that commenced in 2004 and expires in 2016. Please provide a complete copy of the license and state the reason(s) the license term is 12 years when there is a 10-year limit for renewal licenses.

RESPONSE:

In June, 2004, Comcast and the Town of Weymouth entered into an agreement that amended their existing Cable Television Renewal License dated April 24, 1996 and included the renewal of that license. The Restated and Renewal Cable Television License for the Town of Weymouth, MA, which is included as Exhibit 14, includes a restated term of 06/03/2004 - 04/23/2006 and a renewal term of 04/24/2006 - 04/23/2016.

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
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July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 15: According to the FRC worksheet, the license with the Town of Duxbury expired in November 2004. Please state the status of the license negotiations with the Town of Duxbury.

RESPONSE:

Comcast is actively negotiating with the Town of Duxbury on a new license, but at this time are not close to an agreement. Comcast will continue to operate under the terms of the expired license and will continue to negotiate with the Town until terms of a new license can be agreed upon.

Responsible Witness: Mark Renaud



Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 16: Please explain how subscriber projections are calculated and explain the fluctuations in subscriber numbers for certain towns including, specifically, Danvers, Dartmouth, Scituate, and Walpole.

For example, Comcast projected 8,472 subscribers last year for the Town of Danvers. This year, the first true-up period for the Town of Danvers showed 8,763 subscribers, 8,999 for the second true-up period, and 8,763 for the projected period.

As another example, the projections for the Town of Dartmouth fluctuated from 10,892 subscribers for the first true-up period, to 10,610 for the second true-up period, then to 10,870 for the projected period.

Similar fluctuations in subscriber projections exist for the towns of Scituate and Walpole.

RESPONSE:

Typically subscriber projections are calculated based on the average monthly subscribers during the true-up period(s). This method was used for three of the communities referenced, specifically Danvers, Dartmouth, and Scituate. In each of these cases the projected subscribers were calculated based on the average of the subscribers during the thirteen months covered by the true-up periods. The fluctuation noted was the result of true-up period two being a single month, and the ending subscribers for that month being materially different than the twelve month average used for true-up period one.

In certain instances, if the recent subscriber trend in a given community is materially different than the average of the months in the true-up period(s) the projected subscribers are calculated using an alternate calculation. This alternate calculation is an average of recent monthly subscribers, limited to more recent months in order to more accurately capture the current trend. The projected subscribers for Walpole were calculated using a three month average due to a relatively rapid decline in monthly subscribers during the end of the true-up period(s).

Responsible Witness: Mark Renaud

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 17: Per the Department's 2004 Rate Order, Comcast is required to provide a FCC Form 1205 that: (i) removes from schedule B those costs associated with commissions; and (ii) removes the cost associated with the installation of drops on primary installations since Comcast has indicated that it capitalizes this element of the installation. Please provide an FCC Form 1205 that makes these adjustments.

RESPONSE:

A "working copy" of the adjusted FCC Form 1205 is enclosed (see Exhibit 17).

Responsible Witness: Warren Fitting

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
Cable Television Division  
Docket No. DTC 08-6  
First Set of Information Requests  
July 8, 2009

Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 18: The units in service for remote controls increased by 26% from approximately 20 to 25 million units. In addition, the number of digital converters increased by 20% from 14.7 to 17.5 million. Finally, the number of HD/DVR boxes increased by 52% from 4.9 to 7.5 million units. Please state, in narrative form, the reason(s) explaining these increases. Please also provide complete and detailed documentation.

RESPONSE:

Comcast does not track the number of remote control units in service. Conservatively, we estimate that each converter has a remote control unit, even though we know that many of our customers utilize universal remote control units that are provided when they purchase televisions, VCRs and DVD players instead of Comcast-provided remote control units.

As Comcast has increased the number of digital channels and the number of HD channels, more customers have chosen to subscribe to these services and require digital or HD-capable converters. Additionally, more customers have chosen to subscribe to DVR service and require SD-DVR-capable or HD-DVR capable converters.

The increase in the number of remote control units is proportional to the combined increase in the number of converter units.

Responsible Witness: Warren Fitting

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 19: The increase in repair and maintenance hours is 27% for standard digital boxes and 62% for HD/DVR boxes. Please state the reason(s) for the increase, including addressing why there is and increase when the new units are under warranty. Please also provide complete and relevant documentation.

RESPONSE:

The increase in maintenance hours is proportional to the increase in the number of converter units in service. Maintenance hours include the time to remove the converters from the original shipping / packing materials, to test the converters before providing them to technicians and installers for deployment in customers' homes, to clean the converters returned by customers who have discontinued service, and to test the returned converters before providing them to technicians and installers for redeployment in customers' homes. This is in addition to the time required to pack and ship malfunctioning converter units to send out for repair, both those under warranty and no longer under warranty and the time to repair malfunctioning converter units. Even converters under warranty sometimes malfunction and require time to repair.

Responsible Witness: Warren Fitting

Commonwealth of Massachusetts  
Department of Telecommunications and Cable  
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Response of Comcast Cable Communications, Inc.

INFORMATION REQUEST 20: Please provide complete and detailed documentation for and/or state the reason(s) why, the book value for remote control units in service exceeds the tax value by over \$23 million after accounting for the 25% increase in remote control units in service. Please indicate if there have been any changes in the depreciable asset life calculated by Comcast of remote control units.

RESPONSE:

The net book value for remote control units as reported in the FCC Form 1205 for the fiscal year ending December 31, 2007 was \$60,240,409. The net tax value for remote control units was \$120,035,237. The variance between the net book and net tax balances results from depreciating remotes for book purposes using a two year life while remotes are depreciated for tax purposes under a seven year MACRS schedule. The detailed calculation of the \$23,559,162 deferred tax as shown on line E of Schedule C of the FCC Form 1205 can be found on page 4 of the FCC Form 1205 Capital Assets/General Ledger Audit Report 2007 that was submitted as part of the FCC Form 1205 rate filing.

There have been no changes to either the book or tax depreciation methods or lives for remote controls.

Responsible Witness: Warren Fitting