



OFFICE OF THE COUNTY EXECUTIVE
ROCKVILLE, MARYLAND 20850

Douglas M. Duncan
County Executive

ORDER OF THE COUNTY EXECUTIVE -
SETTING CABLE TELEVISION RATES FOR BASIC SERVICE AND EQUIPMENT
PURSUANT TO FCC FORMS 1240 AND 1205 FILED MARCH 30, 2001

March 26, 2002

Table of Contents

I. BACKGROUND 1

II. FINDINGS AND CONCLUSIONS..... 3

 A. Form 1240 3

 B. Form 1205 4

III. ORDERING CLAUSES..... 5

ATTACHMENT 1: REPORT OF ASHPAUGH & SCULCO, CPAs, PLC

ATTACHMENT 2: REVISED FORM 1205

ATTACHMENT 3: LETTER FROM RICHARD W. SANDER, JR.

ORDER OF THE COUNTY EXECUTIVE
SETTING CABLE TELEVISION RATES FOR BASIC SERVICE AND EQUIPMENT
PURSUANT TO FCC FORMS 1240 AND 1205 FILED MARCH 30, 2001

I. BACKGROUND

1. Under Section 623 of the Cable Communications Policy Act of 1984, 47 U.S.C. § 543, as amended ("Cable Act"), and Montgomery County Executive Regulation No. 50-93AM (Oct. 12, 1993) ("Executive Regulation" or "ER"), Montgomery County, Maryland ("County") is permitted to regulate rates for basic cable service and equipment (including installations).

2. The County initiated basic rate regulation on September 1, 1993.

3. On March 30, 2001, Comcast Cable of Maryland, Inc. ("Comcast"), filed with the County FCC Form 1240, "Updating Maximum Permitted Rates for Regulated Cable Services," dated April 1, 2001, with an accompanying FCC Form 1205, "Determining Regulated Equipment and Installation Costs, 'Equipment Form'" ("Form 1240 Filing"), under a cover letter dated March 30, 2001, seeking the County's approval of an increase in the maximum permitted rates for basic service and equipment.

4. The Office of Cable Communications (the "Office") received and preliminarily reviewed the Form 1240 Filing and published notice that such filing was available for public review and comment.

5. The County's financial consultant, Ashpaugh & Sculco, CPAs, PLC ("A&S"), reviewed Comcast's Form 1240 Filing. In the course of A&S's review, the County submitted

its initial request for information to Comcast on April 27, 2001. Comcast provided its initial, partial response on May 29, 2001. Subsequently requests and responses provided further information, which is reflected in this Order and the attached report.¹

6. On December 21, 2001, the County provided a courtesy copy of a draft of Mr. Ashpaugh's analysis, including recalculated rate forms and supporting materials (the "Draft Report"), to Mr. Richard W. Sander, Jr., of Comcast, so that Comcast could review the draft and discuss any issues with Mr. Ashpaugh and the County.

7. Subsequently, the County initiated a series of detailed discussions with Comcast and its outside counsel regarding the issues raised by the Form 1240 Filing.

8. These discussions with Comcast appear to have resolved all outstanding issues insofar as they pertain to the Form 1240 Filing for 2001-02.

— 9. A&S's conclusions as to the recalculation of Comcast's basic service tier rates are contained in a letter report from A&S dated November 29, 2001, appended as Attachment 1 ("A&S Report"). The conclusions reached by A&S and the County, after discussions with Comcast, as to the recalculation of Comcast's equipment rates are contained in a revised Form 1205 dated March 12, 2002, filed with the County by Comcast in response to the A&S Report and adopted by the County herein ("Revised Form 1205"), attached as Attachment 2.

10. FCC rules place the burden on the cable operator to prove that its existing rates for basic service and equipment are reasonable under applicable federal law and regulations. 47 C.F.R. § 76.937(a). The County has provided Comcast with ample opportunity to provide

¹ See A&S Report at 1.

the necessary support for its rates. Hence, to the extent Comcast has failed to carry its burden of proof, the County may order Comcast to reduce its rates and provide refunds based on the information submitted by Comcast and conclusions reached thereon by the County.²

11. On March 20, 2002, the County sent Comcast a draft of this Order, and has taken into account Comcast's comments on that draft.

12. The rates set herein will govern Comcast's basic service rates until Comcast lawfully implements a further rate change pursuant to applicable law.

II. FINDINGS AND CONCLUSIONS

A. Form 1240

13. With respect to Comcast's calculation of its maximum permitted basic service rate, the A&S Report concludes that certain adjustments are necessary in Comcast's Form 1240 pursuant to FCC regulations.

14. Several adjustments relating to the number of subscribers and to Comcast's programming costs are indicated in the A&S Report at 3-4.

15. In particular, in some cases where programming costs were under negotiation at the time of Comcast's original Form 1240 Filing, Comcast made its rate calculations based on its costs under the programming contracts previously in force, rather than on the amounts Comcast actually paid for programming during the time period under review. Such an

² See, e.g., *Comcast Cablevision of Tallahassee, Inc., Appeal of Local Rate Order of City of Tallahassee, Fla.*, DA 95-1561 at ¶¶ 28-29, 37, 48-49, and 54 (July 17, 1995)

approach would require Comcast and the County to keep track of later true-ups to be made when the programming contracts were ultimately resolved.

16. After discussion, the County and Comcast agreed that for purposes of Form 1240 filings with the County, the basic service tier rate would be calculated based on Comcast's actual payments rather than on the previous programming contract cost.

17. Because it was necessary to recalculate Comcast's rates, A&S used the most current inflation data as of the time of the recalculation, pursuant to FCC rules.³

18. The County finds the A&S Report's adjustments to the Form 1240 calculations to be reasonable and appropriate.

B. Form 1205

19. With respect to Comcast's maximum permissible equipment and installation rates, the A&S Report concludes that certain adjustments are necessary in Comcast's Form 1205 pursuant to FCC regulations. These adjustments parallel the methodology applied in the County's 2000 rate order.

20. Comcast's initial Form 1240 Filing included Form 1205 calculations based on capitalizing the labor hours associated with installation, but also included charges for installations based on those hours.⁴

("Comcast of Tallahassee").

³ A&S Report at 2-3.

⁴ A&S Report at 4-5.

21. After discussion, the County and Comcast agreed that both labor hours and labor costs would be taken into account in the Form 1205 calculation, as in previous filings by Comcast, rather than treated as capitalized for purposes of Form 1205.

22. The County and Comcast also agreed that, consistent with this approach and with Comcast's current practice, ownership of all cable television home wiring, connectors, and mounting hardware located on the customer's side of the demarcation point passes to the subscriber upon installation, except in certain multiple dwelling units. This is confirmed in a letter from Richard W. Sander, Jr., to Jane Lawton, dated Feb. 15, 2002, appended as Attachment 3.

23. Other adjustments to the labor hours calculation, regarding installation activity times, in addition to adjustments regarding maintenance facilities, are described in the A&S Report at 5-7.

24. The County finds the adjustments incorporated in the Revised Form 1205 to be reasonable and appropriate.

III. ORDERING CLAUSES

IT IS THEREFORE ORDERED THAT:

25. - Comcast's maximum permitted rates for basic service and equipment, including any amount allocable to the FCC regulatory fee, are hereby set in accordance with the rates calculated in the A&S Report, as follows:

	Maximum Permitted Rates Excluding 5% Franchise Fee	Maximum Permitted Rates Including 5% Franchise Fee
(a) Basic service tier	18.93	19.93
(b) Remote control	0.25	0.26
(c) Addressable converter	1.16	1.22
(d) Installation of unwired homes	40.37	42.50
(e) Installation of prewired homes	26.77	28.18
(f) Reconnection of service	25.60	26.94
(g) New outlet installation (unwired home)	17.77	18.71
(h) New outlet installation (prewired home)	12.20	12.85
(i) New outlet installation at time of reconnection	8.14	8.56
(j) New outlet installation (separate trip)	26.76	28.17
(k) Tier change without service call	1.99	2.09
(l) Tier change with service call	16.06	16.90
(m) Hourly Service Charge	21.41	22.54

26. As soon as possible, but in any event within ninety days from the effective date of this Order, Comcast shall make any rate reductions and refunds that are necessary based on the rates shown above. Comcast shall refund any amounts charged to subscribers for service or equipment that exceed the maximum permitted amounts specified herein. To the extent that any refunds may be necessary, they shall be made in accordance with 47 C.F.R. § 76.942(d), and shall include interest computed at applicable rates published by the Internal Revenue Service for tax refunds and additional tax payments, pursuant to 47 C.F.R. § 76.942(e).

27. Any charges for equipment, installation, or other services based on an hourly rate shall reflect an HSC no greater than the maximum permissible HSC shown above.

28. All the actual rates reported by Comcast for the period under review are less than the rates approved in ¶ 26 above, except for the rate for tier change without service call. Comcast has reported that it charged for that service at an actual rate of \$2.00 (excluding

franchise fees), one cent higher than the rate approved above, during the period under review. Under the circumstances, the County finds this amount to be *de minimis*. Accordingly, no refunds are required by the Order. Going forward, Comcast shall reduce the rate for tier change without service call to the rate approved herein.

29. Pursuant to ER § 5.2, Comcast shall file with the County within ninety days from the date of this Order a certification, signed by an authorized representative of Comcast, stating whether Comcast has complied fully with all provisions of this Order, describing in detail the precise measures taken to implement this Order.

30. Comcast shall not charge any rate higher than the rate set herein, nor increase that rate, nor impose on subscribers any other charge for basic service or equipment not specified herein or in the County's previous rate orders, including but not limited to bulk and commercial rates (to the extent such limitation is permitted by applicable law), unless such charge is first filed with and approved by the County, in accordance with applicable law and regulations, including but not limited to the notice requirements imposed by 47 C.F.R. § 76.932, or as otherwise expressly permitted by applicable law and regulations.

31. Comcast may charge rates less than the maximum rates indicated above for basic service and equipment, as long as such rates are consistent with applicable law and are applied and in a uniform and nondiscriminatory way, pursuant to applicable federal, state, and local laws and regulations.

32. Pursuant to ER § 4.3, the rates set herein are subject to further reduction and refund to the extent permitted under applicable law and regulations, as the same may be amended from time to time.

33. The findings herein are based on the representations of Comcast. Should information come to the County's attention that these representations were inaccurate in any material way, the County reserves the right to take appropriate action. This Order is not to be construed as a finding that the County has accepted as correct any specific entry, explanation or argument made by Comcast not specifically addressed herein.

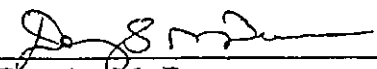
34. The County reserves all of its rights with respect to rate regulation, including, but not limited to, any right it may have to reopen this rate proceeding based on new information or rulings by governing authority, if it appears that such new information or rulings could alter the reasonable rates prescribed by FCC regulations, pursuant to ER § 4.3, and any right it may have to "true up" overcharges or undercharges in connection with future rate filings pursuant to 47 C.F.R. § 76.922(e)(3).

35. This Order constitutes the written decision required by 47 C.F.R. § 76.936(a).

36. To the extent that the Executive Regulation would impose deadlines or hearing requirements more stringent than those observed with respect to this process, and waiver of such requirements would be consistent with applicable FCC regulations and would not cause substantial harm to any party, the County Executive hereby waives such requirements, pursuant to ER § 6.1(c).

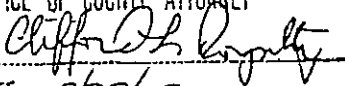
37. This Order shall be effective immediately upon its approval by the County Executive, pursuant to ER § 4.1.

38. This Order shall be released to the public and to Comcast, and a public notice shall be published stating that this Order has been issued and is available for review, pursuant to ER § 4.1 and 47 C.F.R. § 76.936(b).



Douglas M. Duncan
County Executive

3/28/02
Date

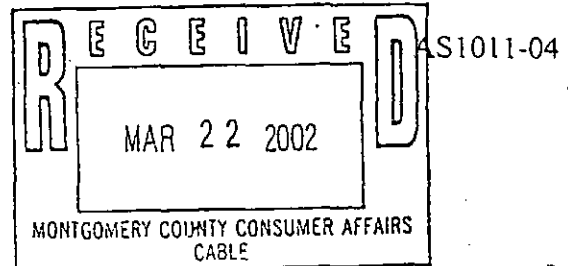
APPROVED AS TO FORM AND LEGALITY,
OFFICE OF COUNTY ATTORNEY
BY 
DATE 3/27/02

ATTACHMENT 1: REPORT OF ASHPAUGH & SCULCO, CPAs, PLC

A&S Ashpaugh & Sculco, CPAs, PLC
Certified Public Accountants and Consultants

November 29, 2001

Frederick E. Ellrod III, Esquire
Miller & Van Eaton, P.L.L.C.
1155 Connecticut Avenue, N.W.
Suite 1000
Washington, DC 20036-4306



SUBJECT: Review of the FCC Forms 1240 and 1205 of Comcast of Maryland, Inc. Filed with Montgomery County, Maryland on April 1, 2001

Dear Mr. Ellrod:

Ashpaugh & Sculco, CPAs, PLC ("A&S") were requested to assist Montgomery County ("County") with the review of the FCC Forms 1240 and 1205 filed by Comcast of Maryland, Inc. ("Comcast") on April 1, 2001. This letter report will address the steps taken in the review and our findings.

The County submitted its initial request for information to Comcast April 27, 2001. Comcast provided a partial response May 29, 2001 with additional information in response to the initial request and subsequent requests on June 18, June 22, September 7, October 19, and October 31. A&S reviewed and analyzed Comcast's supporting data and its responses and then recalculated Comcast's FCC Forms 1240 and 1205. This report discusses our findings and our recommended changes based on the issues we have identified in the rate filings. Attached to this letter report are:

- Appendix A - identifies the rates determined and recommended by A&S from our review of these filings;
- Appendix B - a comparison of the current programming, equipment, and installation rates with those originally proposed by Comcast and those recommended by A&S in this report;
- Appendix C - A&S's recalculation of Comcast's FCC Form 1240;
- Appendix D - A&S's recalculation of Comcast's FCC Form 1205;
- Appendix E - A&S's analysis of plant and depreciation;
- Appendix F - A&S's recalculation of maintenance facilities costs;
- Appendix G - A&S's recalculation of installation and maintenance hours;
- Appendix H - A&S's determination of converter maintenance provision;

1133 Louisiana Avenue, Suite 106, Winter Park, FL 32789
Telephone: (407) 645-2020 Fax: (407) 645-4070
Email: ascpas@ascpas.com

2

- Appendix I - A&S's determination of contract labor units used in the computation of the average contractor labor rate and converter retrieval hours;
- Appendix J - A&S's analysis of contract labor billings (units and dollars) in 2000;
- Appendix K - A&S's determination of contract labor hours;
- Appendix L - A&S's analysis of installer labor hours and determination of total installer labor hours used in Appendix G;
- Appendix M - A&S's determination of franchise-related costs;
- Appendix N - A&S's determination of interest on franchise-related costs;
- Appendix O - Copy of the FCC Inflation Updates as of March 16, 2001;
- Appendix P - A&S's determination of programming costs and number of subscribers; and,
- Appendix Q - A&S's determination of allocation of phone calls.

SUMMARY

Our review of the 1240 identified several areas of concern. We recalculated the number of subscribers in the true-up period. We have recalculated the programming cost of Comcast for the true-up period and the projected period based on information provided in support of the programming rates. We refreshed the inflation rates in Worksheet 1 and in Module C of the 1240. These changes, which will be discussed in detail below, impact the Maximum Permitted Rate ("MPR"), Line 19 of the 1240, in different directions. Our change of the number of subscribers and recalculation of programming costs reduces the MPR, while the refreshing of the inflation rates increases the MPR. The net result is a decrease of \$.1190 to the filed rate, from Comcast's filed amount of \$19.0523 to \$18.9333. Including the franchise fee, A&S's maximum rate for the Basic Service Tier is \$19.93.

We also identified several changes to Comcast's 1205 filing and the resulting equipment and installation rates, which will be discussed in detail below.

FCC FORM 1240

The first step in our review was to input the FCC Forms filed by Comcast with the County into the FCC spreadsheets to generate copies of the FCC's forms. With these spreadsheet packages, we were able to duplicate Comcast's filing and the resulting rates. We verified that the rates and other components of the previous 1240 approved by the County were carried over to this filing.

INFLATION FACTOR

Since we were making other changes to the 1240, we were required under the FCC's rules to refresh and correct the inflation factors for October 2000 through February 2001 in Worksheet 1. Comcast's calculation showed 1.62% for this period. The FCC's published rates were 1.99% for

October through December and 3.23% for January and February. [See Appendix O to this letter report.] Reflecting these amounts increases the Average Inflation Factor for the True-Up Period 1, Line C3 of the 1240, from 1.0193 to 1.0229. Additionally, we refreshed the inflation rate on Line C5 of the 1240 to the current published rate of 1.0208. The FCC's rules state:

Line C5 Current FCC Inflation Factor. Enter the factor which will be used to calculate the inflation segment for the Projected Period. Multiply Line C2 by the quarterly inflation factor *most recently released by the Commission*. The quarterly inflation factor should be in the form of "1" plus the inflation figure. So, if the figure announced by the Commission is 3%, perform the multiplication with "1.03".

(Emphasis added)

Since we were making other changes and corrections to the 1240, we updated this factor using the FCC's most recently published factor of 2.08%. [See Appendix O to this letter report.]

NUMBER OF SUBSCRIBERS

Our review also noted a correction necessary in Comcast's calculation of the number of subscribers for the true-up period. Comcast arbitrarily reduced its subscriber count by 4,037 purported to recognize "...delinquent accounts that Comcast believes will be disconnected." But, Comcast then added back the same number of subscribers over the three-month period of January, February and March 2001. We requested that Comcast provide support for this adjustment, but other than to state the above, no support was provided. As such, our recommendation to the County is not to accept the reduction of subscribers. Our analysis adds back the 4,037 subscribers.

In addition, Comcast did not include "free subscribers" in its subscriber count for the true-up period. These subscribers receive the same programming and benefits of the franchise as all other subscribers. Some of the free subscribers are related to marketing activities. By not including them in the count, all other subscribers are required to subsidize Comcast's decision to provide free service. We do not believe this is appropriate and have included free subscribers as shown on Line 15 of Appendix P. We have also estimated free subscribers for the Projected Period based on the level at the end of the True-Up Period.

Making the above changes to the subscriber count increases the number for the true-up period from 214,463 to 218,948 as shown on Line A1 of the 1240 (Appendix C). This reduces the MPR \$.048.

PROGRAMMING EXPENSE

Appendix P also shows our determination of programming expenses for the true-up period and the projected period.¹ We requested that Comcast provide supporting detail for programming costs for the true-up period. Comcast assumed control of this system, effective August 2000, and had to rely on supporting information from the prior operator for the months of March through July. Unfortunately, neither Comcast nor the prior operator was able to provide supporting detail for the month of July. Our analysis relies on costs of the other months as estimates for the month of July.

Our analysis shows Comcast over-stated programming costs for the true-up period. While we cannot discuss specific details of our differences due to the request for confidentiality, in general the differences relate to (1) claims of per subscriber cost when the cost was a lump amount, (2) not including discounts and credits in the per subscriber rates, (3) using the wrong rates and (4) the count of the number of subscribers in determining the amount of programming costs.

Correcting these items reduces the external costs per subscriber computed on Worksheet 7 for the True-Up Period from \$3.6003 to \$3.4255 and from \$3.3906 to \$3.2790 for the Projected Period.

CONCLUSION

As indicated above, the resulting MPR from our changes is \$18.9402, which rounds to \$18.94. We recommend the County: (i) reject the filing of Comcast; (ii) adopt A&S's 1240, which is attached as Appendix C to this letter report; and (iii) approve the MPR of \$18.9402 as recalculated by A&S. In the order, the County should state that if any information should become known in the future which would impact these rates, the County may revisit this decision. The County should further state that this is the maximum rate allowed for the Basic Service Tier under the FCC's rules.

FCC FORM 1205

Regarding the 1205, we are recommending several changes to the rates proposed by Comcast as shown in Appendix B.

LABOR HOURS

As shown in Appendix G, we recalculated labors associated with 1205 related activity used to determine the Hourly Service Charge ("HSC"). Unlike in previous years when the 1205 was prepared and filed by system operators other than Comcast (this is the first filing prepared and filed by Comcast), Comcast's determination of 1205 related labor hours did not include activities related to the initial cable installation (i.e., unwired install, prewired install, install of an additional connection at the initial unwired install, install of an additional connection at the initial prewired install, and install of an additional connection with a separate trip to the home). Comcast

¹ Comcast has requested that the specific cost information related to each channel be treated as confidential. As such, only the total cost is shown in our supporting documents. (See Line 13 of Appendix P.) Should Comcast challenge our calculations and it become necessary to provide this detail, we will provide a confidential version of this Appendix.

explained in its response that "... a portion of the expenses to these activities are capitalized. The balance of these expense relating to installation activities are expensed and therefore are chargeable to subscribers."

The difficulty in Comcast's approach is that it is trying to capitalize the labor associated with the installation and recover the expenses in the installation charge. By capitalizing the labor, Comcast claims no labor hours associated with these initial installations. Without initial installation labor hours, a charge for the install activity cannot be justified. Expenses associated with an activity follow the accounting for the labor associated with that activity. If the labor is capitalized then the associated expenses are also capitalized. This logical approach has been used in regulation for many, many years. This was pointed out in discussions with Comcast. Additionally, in the prior filings, the hours associated with the installation activity determine the install times used to compute the install charges.

Installation Activity Times

As shown in Appendix G, the times used in Schedule D associated with installation activities are determined in the "Weighted Times" column. This methodology was derived with the prior operators to account for the percentage of time within 12 inches of the home, as shown in the "1205 %" column. While Comcast continued to use this methodology in the instant filing (labeling the column "1205 % Indoor"), it only calculated installation labor hours for the categories of Re-installs, Reconnects, Additional Outlets installed with a Reconnection/Re-Install and Tier Changes. Comcast did not continue the calculation to derive the Schedule D average installation times. Comcast's calculation would have produced the following times for Schedule D: Re-installs/Reconnects .7 hours, Additional Outlets installed with a Reconnection/Re-Install .5 hours and Tier Changes .3 hours. Instead, Comcast input the following times in Schedule D: Re-installs/Reconnects 1.25 hours, Additional Outlets installed with a Reconnection/Re-Install .38 hours and Tier Changes 1 hours. Plus Comcast claimed average installation times for the following activities even though no labor hours were included in the 1205 for these activities: Unwired Home Installation, Prewired Home Installation, Additional Connection at Initial (Unwired) Installation, Additional Connection at Initial (Prewired) Installation. Comcast did not the required explanations of how it derived the installation times and did not explain the discrepancies between the determination of labor hours and the charges for installations, even after our concerns were discussed with Comcast and expressed in the form of an information request.

Our analysis of labor hours shown in Appendix G also consistently determines the times associated with installation activities. As such, we reduced the times for Unwired Home Installation, Prewired Home Installation, Additional Connection at Initial Unwired Installation, Additional Connection at Initial Prewired Installation to zero since Comcast has stated it is capitalizing the labor associated with these activities. We also changed the installation activity times the following in the 1205 shown in Appendix D: Re-installs/Reconnects .7 hours, Additional Outlets installed with a Reconnection/Re-Install .5 hours and Tier Changes .3 hours.

6

Labor Allocation Factor

Our determination of labor hours in Appendix G also derives the Percentage of Regulated Hours to Total Hours of 12.40%, as shown on Line (m). This percentage is used to allocate labor-related costs associated with 1205 activities. Comcast determined its percentage of 15.38% in the same manner. One of the differences between our calculations relates to the determination of "Net Annual Productive Hours". At our request, Comcast provided the information shown in Appendix L that was used to determine the components (a) through (g) of this calculation on Appendix G. As the mix of employees changes over time, this calculation would also change. For example, Appendix L shows that new employees require a higher portion of time related to training than experienced personnel, although new employees take little, if any, vacation time.

Our calculation determines net annual productive hours of 1,871.68 as compared to 1,741 used by Comcast. Our total annual productive hours for installation employees of 84,476.94 is then increased to include overtime of 15.42% to 97,503.56. Installation activity is the same whether it occurs during normal work hours or during overtime hours. All installation activities of employees, overtime or not, are supported by the Comcast's expenses shown in the supporting financial records. In order to properly allocate these costs across all activities, all working hours must be included. The total number of hours is then compared to the number of installation department regulated hours to arrive at the allocation percentage. Comcast did not include overtime hours in its determination of this percentage. The difference in this percentage accounts for most of our differences in Schedules A and B.

Contract Labor

For contract labor, we did a detailed analysis of all contract labor invoices for 2000. The analysis is provided as Appendix J. This information is summarized in Appendices G, I and K. The result is an increase in the amount for contract labor shown in Schedule B from Comcast's \$790,785.61 to \$1,327,962.82 and a corresponding increase in contract labor hours from Comcast's 40,089 to 54,915.61. The analysis also identified the amount of contract labor for converter retrieval to be \$209,631.00, as shown in Appendix I. Based on the average contract labor rate, this converts to 7,487 labor hours. Comcast's filing shows the following for converter retrieval - \$221,003.00 and 8,756 hours. The amount for converter retrieval is included in the calculation of converter maintenance costs shown in Appendix H. Comcast has a similar calculation except for the difference on retrieval costs and a miscalculation of payroll taxes. Appendix H shows how this amount is allocated to remotes and converter.

MAINTENANCE FACILITIES

Appendix F shows the determination of the amount included in Schedule A for maintenance facilities. Comcast's filing includes a similar calculation except Comcast inadvertently excluded the amount on the first line from the totals. Also, Comcast failed to carry the final allocation of maintenance facilities to Schedule A from the installation/maintenance column through to the amount allocated to regulated activities. This has been corrected in our computation.

Frederick E. Ellrod III, Esquire
November 29, 2001
Page 7 of 7

We also adjusted the allocation percentages for telephone equipment and computer equipment used in the allocation of maintenance facilities costs. Comcast's information request response indicated that the calls tabulated as "equipment & installation phone calls" also served the other functions shown in Appendix Q. We allocated the phone calls across the other functions based on March 2001 information. We also allocated the computer time associated with installation work orders to regulated activities by applying the allocation factor derived in Appendix G for the time of the installation department related to regulated activities. The net of the above changes reduces the amounts shown in Schedule A for maintenance facilities.

CONCLUSION

We recommend the County approve the proposed equipment rates and installation charges, as recalculated by A&S and set forth in Appendix A. As with the 1240 discussed above; the County should state that if any information should become known in the future that would impact these rates, the County may revisit this decision. The County should further state that these are the maximum rates allowed for equipment rates and installation charges under the FCC's rules. If you have any questions or require any further information, please let me know.

Very truly yours,

ASHPAUGH & SCULCO, CPAs, PLC



Garth T. Ashpaugh, CPA
President and Member

Cc: Jane Lawton, Cable Communications Administrator, Montgomery County, Maryland

Enclosure

2001 1240 1205 Report

5

APPENDIX A

MONTGOMERY COUNTY, MARYLAND
COMCAST OF MARYLAND, INC.

RECOMMENDED RATES

Line No.	Type of Service	Rates Recommended For Approval	Franchise Fees	Recommended Rates Including Franchise Fees of 5.00%
	<u>Monthly Rate</u>			
1	Maximum Permitted Rate - Basic Tier	\$18.94	\$1.00	\$19.94 ³
2	Remote	\$0.25	\$0.01	\$0.26
3	Converter Type 1 - Addressable	\$1.12	\$0.06	\$1.18
4	Converter Type 2 - Non-addressable	\$0.00	\$0.00	\$0.00
	<u>Per Activity</u>			
5	Installation of Unwired Home	\$0.00	\$0.00	\$0.00
6	Installation of Prewired Home	\$0.00	\$0.00	\$0.00
7	Installation of Reconnect	\$14.57	\$0.77	\$15.34
8	Additional Connection @ Installation of Unwired Home	\$0.00	\$0.00	\$0.00
9	Additional Connection @ Installation of Prewired Home	\$0.00	\$0.00	\$0.00
10	Additional Connection @ Reconnect	\$10.38	\$0.55	\$10.93
11	Additional Connection Separate Trip	\$0.00	\$0.00	\$0.00
12	Tier Change with Service Call	\$6.23	\$0.33	\$6.56
13	Tier Change without Service Call	\$2.00	\$0.11	\$2.11

APPENDIX B

MONTGOMERY COUNTY, MARYLAND
COMCAST OF MARYLAND, INC.
REVIEW OF 2001 FCC FORMS 1240 & 1205
COMPARISON OF CURRENT AND PROPOSED RATES

APPENDIX B

Approved
3/26/02

Line No.	Type of Service	Rates Excluding Franchise Fees					Rates Including Franchise Fees of 5%				
		Current Rates (a)	CTM Rates Filed 4/1/01 (b)	A&S Recommended Rates (c)	Difference A&S & Current Rates [c - a] (d)	Difference A&S Pro. & Filed Rates [c - b] (e)	Current Rates (f)	CTM Rates Filed 4/1/01 (g)	A&S Revised Rates (h)	Difference A&S Pro. & Current Rates [h - f] (i)	Difference A&S Pro. & Filed Rates [h - g] (j)
	Monthly Rate										
1	Basic Tier	\$17.47	\$19.05	\$18.93	\$1.46	(\$0.12)	\$18.39	\$20.06	\$19.93	\$1.54	(\$0.13)
	Percentage Change				8.38%	-0.62%				8.38%	-0.62%
2	Remote	\$0.22	\$0.23	\$0.25	\$0.03	\$0.02	\$0.23	\$0.24	\$0.26	\$0.03	\$0.02
	Percentage Change				13.64%	8.70%				13.64%	8.70%
3	Converter Type 1 - Addressable	\$1.00	\$1.14	\$1.12	\$0.12	(\$0.02)	\$1.05	\$1.20	\$1.18	\$0.13	(\$0.02)
	Percentage Change				12.00%	-1.75%				12.00%	-1.75%
4	Converter Type 2 - Non-addressable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Percentage Change				N/A	N/A				N/A	N/A
	Per Activity										
5	Unwired Home Installation	\$39.17	\$37.03	\$0.00	(\$39.17)	(\$37.03)	\$41.23	\$38.98	\$0.00	(\$41.23)	(\$38.98)
	Percentage Change				-100.00%	-100.00%				-100.00%	-100.00%
6	Prewired Home Installation	\$25.99	\$24.62	\$0.00	(\$25.99)	(\$24.62)	\$27.36	\$25.92	\$0.00	(\$27.36)	(\$25.92)
	Percentage Change				-100.00%	-100.00%				-100.00%	-100.00%
7	Reconnection of Service	\$24.68	\$24.62	\$14.57	(\$10.11)	(\$10.05)	\$25.98	\$25.92	\$15.34	(\$10.64)	(\$10.58)
	Percentage Change				-40.96%	-40.82%				-40.96%	-40.82%
8	New Outlet Install / Unwired Home	\$17.25	\$23.44	\$0.00	(\$17.25)	(\$23.44)	\$18.16	\$24.67	\$0.00	(\$18.16)	(\$24.67)
	Percentage Change				-100.00%	-100.00%				-100.00%	-100.00%
9	New Outlet Install / Prewired Home	\$11.85	\$11.23	\$0.00	(\$11.85)	(\$11.23)	\$12.47	\$11.82	\$0.00	(\$12.47)	(\$11.82)
	Percentage Change				-100.00%	-100.00%				-100.00%	-100.00%
10	New Outlet Install / Reconnection	\$7.90	\$7.48	\$10.38	\$2.48	\$2.90	\$8.32	\$7.87	\$10.93	\$2.61	\$3.05
	Percentage Change				31.39%	38.77%				31.39%	38.77%
11	Install New Outlet / Separate Trip	\$25.98	\$16.35	\$0.00	(\$25.98)	(\$16.35)	\$27.35	\$17.21	\$0.00	(\$27.35)	(\$17.21)
	Percentage Change				-100.00%	-100.00%				-100.00%	-100.00%
12	Hourly Service Charge	\$20.79	\$21.15	\$20.76	(\$0.03)	(\$0.39)	\$21.88	\$22.26	\$21.85	(\$0.03)	(\$0.41)
	Percentage Change				-0.14%	-1.84%				-0.14%	-1.84%
13	Tier Change with Service Call	\$15.59	\$19.69	\$6.23	(\$9.36)	(\$13.46)	\$16.41	\$20.73	\$6.56	(\$9.85)	(\$14.17)
	Percentage Change				-60.04%	-68.36%				-60.04%	-68.36%
14	Tier Change without Service Call	\$2.00	\$2.00	\$2.00	\$0.00	\$0.00	\$2.11	\$2.11	\$2.11	\$0.00	\$0.00
	Percentage Change				0.00%	0.00%				0.00%	0.00%

P

APPENDIX C

FCC FORM 1240
UPDATING MAXIMUM PERMITTED RATES FOR REGULATED CABLE SERVICES

Cable Operator:

Name of Cable Operator COMCAST CABLE OF MARYLAND, INC.		
Mailing Address of Cable Operator 20 WEST GUDE		
City ROCKVILLE	State MD	ZIP Code 20850

1. Does this filing involve a single franchise authority and a single community unit? YES NO

		X
--	--	---

If yes, complete the franchise authority information below and enter the associated CUID number here:

2. Does this filing involve a single franchise authority but multiple community units? YES NO

X		
---	--	--

If yes, enter the associated CUIDs below and complete the franchise authority information at the bottom of this page:

3. Does this filing involve multiple franchise authorities?

If yes, attach a separate sheet for each franchise authority and include the following franchise authority information with its associated CUID(s):

Franchise Authority Information:

Name of Local Franchising Authority MONTGOMERY COUNTY CABLE OFFICE		
Mailing Address of Local Franchising Authority 100 MARYLAND AVENUE, 3RD FLOOR		
City ROCKVILLE	State MD	ZIP Code 20850
Telephone number (240) 777-3636	Fax Number (240) 777-3770	

4. For what purpose is this Form 1240 being filed? Please put an "X" in the appropriate box.

a. Original Form 1240 for Basic Tier	X
b. Amended Form 1240 for Basic Tier	
c. Original Form 1240 for CPS Tier	
d. Amended Form 1240 for CPS Tier	

5. Indicate the one year time period for which you are setting rates (the Projected Period).

TO

07/01/01	06/30/02	
----------	----------	--

(mm/yy)

6. Indicate the time period for which you are performing a true-up.

TO

03/01/00	02/28/01	
----------	----------	--

(mm/yy)

7. Status of Previous Filing of FCC Form 1240 (enter an "x" in the appropriate box)

a. Is this the first FCC Form 1240 filed in any jurisdiction?		X
b. Has an FCC Form 1240 been filed previously with the FCC?	X	

If yes, enter the date of the most recent filing: 11/20/98 (mm/dd/yy)

c. Has an FCC Form 1240 been filed previously with the Franchising Authority?

X		
---	--	--

If yes, enter the date of the most recent filing: 04/01/00 (mm/dd/yy)

8. Status of Previous Filing of FCC Form 1210 (enter an "x" in the appropriate box)

a. Has an FCC Form 1210 been previously filed with the FCC?

YES	NO
X	

If yes, enter the date of the most recent filing:

10/02/95	(mm/dd/yy)
----------	------------

b. Has an FCC Form 1210 been previously filed with the Franchising Authority?

YES	NO
X	

If yes, enter the date of the most recent filing:

10/02/95	(mm/dd/yy)
----------	------------

9. Status of FCC Form 1200 Filing (enter an "x" in the appropriate box)

a. Has an FCC Form 1200 been previously filed with the FCC?

YES	NO
X	

If yes, enter the date filed:

09/06/94	(mm/dd/yy)
----------	------------

b. Has an FCC Form 1200 been previously filed with the Franchising Authority?

YES	NO
X	

If yes, enter the date filed:

09/06/94	(mm/dd/yy)
----------	------------

10. Cable Programming Services Complaint Status (enter an "x" in the appropriate box)

a. Is this form being filed in response to an FCC Form 329 complaint?

YES	NO
	X

If yes, enter the date of the complaint:

	(mm/dd/yy)
--	------------

11. Is FCC Form 1205 Being Included With This Filing

YES	NO
X	

12. Selection of "Going Forward" Channel Addition Methodology (enter an "x" in the appropriate box)

Check here if you are using the original rules [MARKUP METHOD].

Check here if you are using the new, alternative rules [CAPS METHOD].

If using the CAPS METHOD, have you elected to revise recovery for channels added during the period May 15, 1994 to Dec. 31, 1994?

YES	NO
	X

13. Headend Upgrade Methodology

*NOTE: Operators must certify to the Commission their eligibility to use this upgrade methodology and attach an equipment list and depreciation schedule.

Check here if you are a qualifying small system using the streamlined headend upgrade methodology.

Part I: Preliminary Information

Module A: Maximum Permitted Rate From Previous Filing

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
A1	Current Maximum Permitted Rate	\$17,9198				

Module B: Subscribership

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
B1	Average Subscribership For True-Up Period 1	218,948				
B2	Average Subscribership For True-Up Period 2					
B3	Estimated Average Subscribership For Projected Period	219,182				

Module C: Inflation Information

Line	Line Description		
C1	Unclaimed Inflation: Operator Switching From 1210 To 1240		1.0000
C2	Unclaimed Inflation: Unregulated Operator Responding to Rate Complaint		1.0000
C3	Inflation Factor For True-Up Period 1 [Wks 1]		1.0229
C4	Inflation Factor For True-Up Period 2 [Wks 1]		
C5	Current FCC Inflation Factor		1.0208

15

Module D: Calculating the Base Rate

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
D1	Current Headend Upgrade Segment	\$0.0000				
D2	Current External Costs Segment	\$3.0926				
D3	Current Caps Method Segment	\$0.0000				
D4	Current Markup Method Segment	\$0.0300				
D5	Current Channel Movement and Deletion Segment	\$0.0000				
D6	Current True-Up Segment	\$0.5311				
D7	Current Inflation Segment	\$0.2279				
D8	Base Rate [A1-D1-D2-D3-D4-D5-D6-D7]	\$14.0382				

**Part II: True-Up Period
Module E: Timing Information**

Line	Line Description		
E1	What Type of True-Up Is Being Performed? (Answer "1", "2", or "3". See Instructions for a description of these types.) If "1", go to Module I. If "2", answer E2 and E3. If "3", answer E2, E3, E4, and E5.		2
E2	Number of Months in the True-Up Period 1		12
E3	Number of Months between the end of True-Up Period 1 and the end of the most recent Projected Period		4
E4	Number of Months in True-Up Period 2 Eligible for Interest		0
E5	Number of Months True-Up Period 2 Ineligible for Interest		0

Module F: Maximum Permitted Rate For True-Up Period 1

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
F1	Caps Method Segment For True-Up Period 1 [Wks 2]	\$0.0000				
F2	Markup Method Segment For True-Up Period 1 [Wks 3]	\$0.0300				
F3	Chan Mvmnt Deletn Segment For True-Up Period 1 [Wks' 4/5]					
F4	True-Up Period 1 Rate Eligible For Inflation [D8+F1+F2+F3]	\$14.0682				
F5	Inflation Segment for True-Up Period 1 [(F4*C3)-F4]	\$0.3223				
F6	Headend Upgrade Segment For True-Up Period 1 [Wks 6]					
F7	External Costs Segment For True-Up Period 1 [Wks 7]	\$3.4255				
F8	True-Up Segment For True-Up Period 1	\$0.5351				
F9	Max Perm Rate for True-Up Period 1 [F4+F5+F6+F7+F8]	\$18.3511				

Module G: Maximum Permitted Rate For True-Up Period 2

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
G1	Caps Method Segment For True-Up Period 2 [Wks 2]					
G2	Markup Method Segment For True-Up Period 2 [Wks 3]					
G3	Chan Mvmnt Deletn Segment For True-Up Period 2 [Wks' 4/5]					
G4	TU Period 2 Rate Eligible For Inflation [D8+F5+G1+G2+G3]					
G5	Inflation Segment for True-Up Period 2 [(G4*C4)-G4]					
G6	Headend Upgrade Segment For True-Up Period 2 [Wks 6]					
G7	External Costs Segment For True-Up Period 2 [Wks 7]					
G8	True-Up Segment For True-Up Period 2					
G9	Max Perm Rate for True-Up Period 2 [G4+G5+G6+G7+G8]					

Module H: True-Up Adjustment Calculation

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
Adjustment For True-Up Period 1						
H1	Revenue From Period 1	45,900,216.58				
H2	Revenue From Max Permitted Rate for Period 1	48,215,100.39				
H3	True-Up Period 1 Adjustment [H2-H1]	\$2,314,883.81				
H4	Interest on Period 1 Adjustment	\$221,903.31				
Adjustment For True-Up Period 2						
H5	Revenue From Period 2 Eligible for Interest					
H6	Revenue From Max Perm Rate for Period 2 Eligible For Interest					
H7	Period 2 Adjustment Eligible For Interest [H6-H5]					
H8	Interest on Period 2 Adjustment (See instructions for formula)					
H9	Revenue From Period 2 Ineligible for Interest					
H10	Revenue From Max Perm Rate for Period 2 (Ineligible for Interest)					
H11	Period 2 Adjustment Ineligible For Interest [H10-H9]					
Total True-Up Adjustment						
H12	Previous Remaining True-Up Adjustment	\$0.00				
H13	Total True-Up Adjustment [H3+H4+H7+H8+H11+H12]	\$2,536,787.12				
H14	Amount of True-Up Claimed For This Projected Period	\$2,536,787.12				
H15	Remaining True-Up Adjustment [H13-H14]	\$0.00				

Part III: Projected Period
Module I: New Maximum Permitted Rate

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
11	Caps Method Segment For Projected Period [Wks 2]	\$0.0000				
12	Markup Method Segment For Projected Period [Wks 3]	\$0.0300				
13	Chan Mvmt Deletn Segment For Projected Period [Wks 4/5]					
14	Proj. Period Rate Eligible For Inflation [D8+F5+G5+I1+I2+I3]	\$14,3905				
15	Inflation Segment for Projected Period [(14*CS)-14]	\$0.2993				
16	Headend Upgrade Segment For Projected Period [Wks 6]					
17	External Costs Segment For Projected Period [Wks 7]	\$3.2859				
18	True-Up Segment For Projected Period	\$0.9645				
19	Max Permitted Rate for Projected Period [14+15+16+17+18]	\$18.9402	\$19.0523	(\$0.1122)		
110	Operator Selected Rate For Projected Period					

Note: The maximum permitted rate figures do not take into account any refund liability you may have. If you have previously been ordered by the Commission or your local franchising authority to make refunds, you are not relieved of your obligation to make such refunds even if the permitted rate is higher than the contested rate or your current rate.

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.

Signature	Date
Filing Signed By R. W. Sander, Jr.	4/1/01

Name and Title of Person Completing this Form: Richard W. Sander, Jr., Vice President of Finance for the Mid-Atlantic Division

Telephone number (410) 931-4600	Fax Number (410) 931-6750
------------------------------------	------------------------------

17

Worksheet 1 - True-Up Period Inflation

For instructions, see Appendix A of Instructions For FCC Form 1240

Line	Period	FCC Inflation Factor
101	Month 1	3.00%
102	Month 2	2.40%
103	Month 3	2.40%
104	Month 4	2.40%
105	Month 5	1.62%
106	Month 6	1.62%
107	Month 7	1.62%
108	Month 8	1.99%
109	Month 9	1.99%
110	Month 10	1.99%
111	Month 11	3.23%
112	Month 12	3.23%
113	Average Inflation Factor for True-Up-Period 1	1.0229
114	Month 13	
115	Month 14	
116	Month 15	
117	Month 16	
118	Month 17	
119	Month 18	
120	Month 19	
121	Month 20	
122	Month 21	
123	Month 22	
124	Month 23	
125	Month 24	
126	Average Inflation Factor for True-Up Period 2	

18

Worksheet 3 - Markup Method True-Up Period, Basic Tier

For instructions, see Appendix A of Instructions For FCC Form 1240

True-Up Period	Projected Period
X	

Question 1. Indicate the period for which this worksheet is being used. (Put an "X" in the appropriate box.)

Question 2. Indicate the tier for which this worksheet is being used. (Put an "X" in the appropriate box.)

Basic	Tier 2	Tier 3	Tier 4	Tier 5
X				

Question 3. How long is the first period, in months, for which rates are being set with this worksheet?

12

Question 4. How long is the second period, in months, for which rates are being set with this worksheet?

Line	Period	1 Sum of Previous Regulated Channels	2 Sum of Current Regulated Channel	3 Average - Channels	4 Per Channel Adjustment	5 Channels Added	6 Total Adjustment	7 Cumulative Adjustment
301	Previous Month							0.0300
302	Month 1	35	35	35.0	\$0.03	0	\$0.00	0.0300
303	Month 2	35	35	35.0	\$0.03	0	\$0.00	0.0300
304	Month 3	35	35	35.0	\$0.03	0	\$0.00	0.0300
305	Month 4	35	35	35.0	\$0.03	0	\$0.00	0.0300
306	Month 5	35	35	35.0	\$0.03	0	\$0.00	0.0300
307	Month 6	35	35	35.0	\$0.03	0	\$0.00	0.0300
308	Month 7	35	35	35.0	\$0.03	0	\$0.00	0.0300
309	Month 8	35	35	35.0	\$0.03	0	\$0.00	0.0300
310	Month 9	35	35	35.0	\$0.03	0	\$0.00	0.0300
311	Month 10	35	35	35.0	\$0.03	0	\$0.00	0.0300
312	Month 11	35	35	35.0	\$0.03	0	\$0.00	0.0300
313	Month 12	35	35	35.0	\$0.03	0	\$0.00	0.0300
314	Average Period 1 Markup Method Adjustment							-0.0300
315	Month 13							
316	Month 14							
317	Month 15							
318	Month 16							
319	Month 17							
320	Month 18							
321	Month 19							
322	Month 20							
323	Month 21							
324	Month 22							
325	Month 23							
326	Month 24							
327	Average Period 2 Caps Method Adjustment							

Worksheet 3 - Markup Method Projected Period, Basic Tier

For instructions, see Appendix A of Instructions For FCC Form 1240

True-Up Period	Projected Period
	X

Question 1. Indicate the period for which this worksheet is being used. (Put an "X" in the appropriate box.)

Question 2. Indicate the tier for which this worksheet is being used. (Put an "X" in the appropriate box.)

Basic	Tier 2	Tier 3	Tier 4	Tier 5
X				

Question 3. How long is the first period, in months, for which rates are being set with this worksheet?

12
0

Question 4. How long is the second period, in months, for which rates are being set with this worksheet?

Line	Period	1 Sum of Previous Regulated Channels	2 Sum of Current Regulated Channel	3 Average Channels	4 Per Channel Adjustment	5 Channels Added	6 Total Adjustment	7 Cumulative Adjustment
301	Previous Month							\$0.03
302	Month 1	35	35	35.0	\$0.03	0	\$0.00	\$0.03
303	Month 2	35	35	35.0	\$0.03	0	\$0.00	\$0.03
304	Month 3	35	35	35.0	\$0.03	0	\$0.00	\$0.03
305	Month 4	35	35	35.0	\$0.03	0	\$0.00	\$0.03
306	Month 5	35	35	35.0	\$0.03	0	\$0.00	\$0.03
307	Month 6	35	35	35.0	\$0.03	0	\$0.00	\$0.03
308	Month 7	35	35	35.0	\$0.03	0	\$0.00	\$0.03
309	Month 8	35	35	35.0	\$0.03	0	\$0.00	\$0.03
310	Month 9	35	35	35.0	\$0.03	0	\$0.00	\$0.03
311	Month 10	35	35	35.0	\$0.03	0	\$0.00	\$0.03
312	Month 11	35	35	35.0	\$0.03	0	\$0.00	\$0.03
313	Month 12	35	35	35.0	\$0.03	0	\$0.00	\$0.03
314	Average Period 1 Markup Method Adjustment							\$0.0300

TABLE A.

NON-EXTERNAL COST ADJUSTMENT FOR
 CHANGES IN CHANNELS

Average Channels		Adjustment per channel
From:	To:	
7	7	\$0.52
7.5	7.5	\$0.45
8	8	\$0.40
8.5	8.5	\$0.36
9	9	\$0.33
9.5	9.5	\$0.29
10	10	\$0.27
10.5	10.5	\$0.24
11	11	\$0.22
11.5	11.5	\$0.20
12	12	\$0.19
12.5	12.5	\$0.17
13	13	\$0.16
13.5	13.5	\$0.15
14	14	\$0.14
14.5	14.5	\$0.13
15	15.5	\$0.12
16	16	\$0.11
16.5	17	\$0.10
17.5	18	\$0.09
18.5	19	\$0.08
19.5	21.5	\$0.07
22	23.5	\$0.06
24	26	\$0.05
26.5	29.5	\$0.04
30	35.5	\$0.03
36	46	\$0.02
46.5	99	\$0.01

Worksheet 7 - External Costs True-Up Period

For instructions, see Appendix A of Instructions For FCC Form 1240

True-Up Period	Projected Period
X	

Question 1. For which time period are you filling out this worksheet? [Put an "X" in the appropriate box.]

Question 2. How long is the first period, in months, for which rates are being set with this worksheet?

Question 3. How long is the second period, in months, for which rates are being set with this worksheet?

12

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
------	------------------	------------	-------------	-------------	-------------	-------------

Period 1

External Costs Eligible for Markup						
701	Cost of Programming For Channels Added Prior to 5/15/94 or After 5/15/94 Using Markup Method For Period	\$3,320,495.34				
702	Retransmission Consent Fees For Period					
703	Copyright Fees For Period	\$429,137.93				
704	External Costs Eligible For 7.5% Markup	\$3,749,633.27				
705	Marked Up External Costs	\$4,030,855.76				
External Costs Not Eligible for Markup						
706	Cable Specific Taxes For Period					
707	Franchise Related Costs For Period	\$4,866,324.99				
708	Commission Regulatory Fees For Period	\$102,916.81				
709	Total External Costs For Period	\$9,000,097.56				
710	Monthly, Per-Subscriber External Costs For Period 1	\$3.4255				

Period 2

External Costs Eligible for Markup						
711	Cost of Programming For Channels Added Prior to 5/15/94 or After 5/15/94 Using Markup Method For Period					
712	Retransmission Consent Fees For Period					
713	Copyright Fees For Period					
714	External Costs Eligible For 7.5% Markup					
715	Marked Up External Costs					
External Costs Not Eligible for Markup						
716	Cable Specific Taxes For Period					
717	Franchise Related Costs For Period					
718	Commission Regulatory Fees For Period					
719	Total External Costs For Period					
720	Monthly, Per-Subscriber External Costs For Period 2					

Worksheet 7 - External Costs Projected Period

For instructions, see Appendix A of Instructions For FCC Form 1240

True-Up Period	Projected Period
	X
	12
	0

Question 1. For which time period are you filling out this worksheet? [Put an "X" in the appropriate box.]

Question 2. How long is the first period, in months, for which rates are being set with this worksheet?

Question 3. How long is the second period, in months, for which rates are being set with this worksheet?

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
Period 1						
External Costs Eligible for Markup						
701	Cost of Programming For Channels Added Prior to 5/15/94 or After 5/15/94 Using Markup Method For Period	\$4,007,307.04				
702	Retransmission Consent Fees For Period					
703	Copyright Fees For Period	\$439,275.45				
704	External Costs Eligible For 7.5% Markup	\$4,446,582.49				
705	Marked Up External Costs	- \$4,780,076.18				
External Costs Not Eligible for Markup						
706	Cable Specific Taxes For Period					
707	Franchise Related Costs For Period	\$3,759,461.18				
708	Commission Regulatory Fees For Period	\$103,015.54				
709	Total External Costs For Period	\$8,642,552.90				
710	Monthly, Per-Subscriber External Costs For Period 1	\$3.2859				

Worksheet 8 - True-Up Rate Charged

For instructions, see Appendix A of Instructions For FCC Form 1240

Question 1. How long is the True-Up Period 1, in months?

Question 2. How long is the True-Up Period 2, in months?

12

Line	Line Description	a Basic	b Tier 2	c Tier 3	d Tier 4	e Tier 5
801	Mar-00	\$17.4700				
802	Apr-00	\$17.4700				
803	May-00	\$17.4700				
804	Jun-00	\$17.4700				
805	Jul-00	\$17.4700				
806	Aug-00	\$17.4700				
807	Sep-00	\$17.4700				
808	Oct-00	\$17.4700				
809	Nov-00	\$17.4700				
810	Dec-00	\$17.4700				
811	Jan-01	\$17.4700				
812	Feb-01	\$17.4700				
813	Period 1 Average Rate	\$17.4700				

814	Feb-00					
815	Mar-00					
816	Apr-00					
817	May-00					
818	Jun-00					
819	Jul-00					
820	Aug-00					
821	Sep-00					
822	Oct-00					
823	Nov-00					
824	Dec-00					
825	Jan-01					
826	Period 2 Average Rate					

24

APPENDIX D

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

Community Unit Identifier (CUID) of cable system MD 0236		Date of Form Submission 04/01/01
Name of Cable Operator COMCAST CABLE OF MARYLAND, INC.		
Mailing Address of Cable Operator 20 WEST GUDE		
City ROCKVILLE	State MD	ZIP Code 20850
Name and Title of person completing this form: RICHARD W. SANGER, JR., VICE PRESIDENT OF FINANCE FOR THE MID-ATLANTIC DIVISION		
Telephone number (410) 931-4600	Fax Number (410) 931-6750	

Name of Local Franchising Authority MONTGOMERY COUNTY CABLE OFFICE		
Mailing Address of Local Franchising Authority 100 MARYLAND AVENUE, 3RD FLOOR		
City ROCKVILLE	State MD	ZIP Code 20850

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.

J. 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)
Limited Liability Company

SCHEDULE A: CAPITAL COSTS OF SERVICE INSTALLATION AND MAINTENANCE OF EQUIPMENT AND PLANT						
A	Equipment and Plant	Vehicles	Tools	Maintenance Facilities	Other 1. (Specify below)	Other 2. (Specify below)
B	Gross Book Value	\$214,663.06	\$66,283.81	\$433,210.17		
C	Accumulated Depreciation	\$154,649.32	\$32,500.51	\$331,212.53		
D	Deferred Taxes					
E	Net Book Value (B-(C-D))	\$60,013.74	\$33,783.30	\$101,997.64	\$0.00	\$0.00
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	0.07				
G3	Net Total Income Tax Rate ((G1+G2)-(G1 x G2))	0.3955				
G4	Adjustment to Reflect Interest Deductibility					
G4a	Actual Interest Amount	\$2,382,784.00				
G4b	Total Net Assets	\$76,564,438.00				
G4c	Base Return on Investment Amount (G4b x F)	\$8,613,499.28				
G4d	Interest Deductibility Factor (G4a/G4c)	0.2766				
G5	Effective Tax Rate (G3 x (1-G4d)) (C-Corps skip to G7)	0.2361				
G6	Adjustments for Non-C Corporations					
G6a	Base Return on Investment Amount (G4c)	n/a				
G6b	Distributions	\$0.00				
G6c	Contributions (may not exceed G6b)	\$0.00				
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))	1.4007				
H	Grossed-Up Rate of Return (F x G7)	0.1576				
I	Return on Investment Grossed-Up for Taxes (E x H)	\$9,457.16	\$5,323.68	\$16,073.11	\$0.00	\$0.00
J	Current Provision for Depreciation	\$21,195.66	\$6,114.29	\$35,480.41		
K	Annual Capital Costs (I+J)	\$30,652.81	\$11,437.97	\$51,553.53	\$0.00	\$0.00
L	GRAND TOTAL (sum of Line K entries)	\$93,644.31				

Box 1.

Specify: Other 1. _____

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.	\$219,358.76	\$4,670.36	\$0.00	\$141,439.31	\$26,367.08	\$1,327,962.32
B	GRAND TOTAL (sum of Line A entries)	\$1,720,298.83					

Box 2.

Specify: Other 1. Vehicle Maintenance, Gas & Oil

Specify: Other 2. Costs for Contract Labor (Per Appendix I)

SCHEDULE C: CAPITAL COSTS OF LEASED CUSTOMER EQUIPMENT								
A	Equipment	Remote 1	Remote 2	Remote 3	Converter 1	Converter 2	Converter 3	Other Equip.
B	Total Maintenance/Service Hours (Attach Explanation)	7,659			26,531	0		
C	Total # of Units in Service	181,157			234,622	0		
D	Gross Book Value	\$2,496,101.00			\$32,393,576.00	\$1,943,144.00		
E	Accumulated Depreciation	\$2,275,330.00			\$28,885,591.25	\$1,943,144.00		
F	Deferred Taxes							
G	Net Book Value [D-(E+F)]	\$220,771.00	\$0.00	\$0.00	\$3,507,984.75	\$0.00	\$0.00	\$0.00
H	Grossed-Up Rate of Return (From Sched. A, Line H)	0.1576						
I	Return on Investment Grossed-Up for Taxes [G x H]	\$34,789.80	\$0.00	\$0.00	\$552,799.44	\$0.00	\$0.00	\$0.00
J	Current Provision for Depreciation	\$359,432.62			\$2,045,776.94	\$0.00		
K	Annual Capital Costs [I + J]	\$394,222.42	\$0.00	\$0.00	\$2,598,576.38	\$0.00	\$0.00	\$0.00
L	GRAND TOTAL (sum of Line K entries)	\$2,992,798.80						

Box 3.

SCHEDULE D: AVERAGE HOURS PER INSTALLATION	
A. Average Hours per Unwired Home Installation (attach an explanation)	0.00
B. Average Hours per Pre-Wired Home Installation (attach an explanation)	0.00
C. Average Hours per Reconnect Home Installation (attach an explanation)	0.70
D. Average Hours per Additional Connection (if Initial Installation Unwired) (attach an explanation)	0.00
E. Other Installation (by Item Type):	
Item 1. (Specify: Additional Connection at Time of Initial Installation Prewired)	
Average Hours per Installation (attach an explanation)	0.00
Item 2. (Specify: Additional Connection at Reconnection)	
Average Hours per Installation (attach an explanation)	0.50
Item 3. (Specify: Additional Connection Requiring Separate Trip)	
Average Hours per Installation (attach an explanation)	0.00

28

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]		\$93,644.31
2. Total Annual Operating Expenses for Installation and Maintenance [Schedule B, Box 2]		\$1,720,298.83
3. Total Capital Costs and Operating Expenses for Installation and Maintenance [Line 1 + Line 2]		\$1,813,943.14
4. Customer Equipment and Installation Percentage (attach an explanation)		100.00%
5. Annual Customer Equipment Maintenance and Installation Costs, Excluding Costs of Leased Equipment [(Line 3 x Line 4)]		\$1,813,943.14
6. Total Labor Hours for Maintenance and Installation of Customer Equipment and Services (attach explanation)		87,373.77
7. Hourly Service Charge (HSC) (Line 5/Line 6)		\$20.7607

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)		na
OR		
9. Average Charge for Installation Types		
a. Unwired Home Installation		
a1. HSC (Line 7)	\$20.7607	
a2. Average Hours per Unwired Home Installation (Schedule D, Line A)	0.00	
a3. Charge per Unwired Home Installation (a1 x a2)		\$0.00
b. Pre-wired Home Installation		
b1. HSC (Line 7)	\$20.7607	
b2. Average Hours per Pre-wired Home Installation (Schedule D, Line B)	0.00	
b3. Charge per Pre-wired Home Installation (b1 x b2)		\$0.00
c. Reconnect Installation		
c1. HSC (Line 7)	\$20.7607	
c2. Average Hours per Additional Connection Installation at Time of Init. Install. (Schedule D, Line C)	0.70	
c3. Charge per Additional Connection Installation at Time of Initial Installation (c1 x c2)		\$14.5688
d. Additional Connection (at Initial Installation Unwired)		
d1. HSC (Line 7)	\$20.7607	
d2. Avg. Hours per Additional Connection Installation Req. Sep. Install. (Schedule D, Line D)	0.00	
d3. Charge per Additional Connection Installation Requiring Separate Installation (d1 x d2)		\$0.00
e. Other Installations (As specified in Schedule D, Line E):		
e1. HSC (Line 7)	\$20.7607	
e2. Average Hours per Installation of Item 1 (Schedule D, Line E, Item 1)	0.00	
e3. Charge per Installation of Item 1 (e1 x e2)		\$0.00
e4. HSC (Line 7)	\$20.7607	
e5. Average Hours per Installation of Item 2 (Schedule D, Line E, Item 2)	0.50	
e6. Charge per Installation of Item 2 (e4 x e5)		\$10.3804
e7. HSC (Line 7)	\$20.7607	
e8. Average Hours per Installation of Item 3 (Schedule D, Line E, Item 3)	0.00	
e9. Charge per Installation of Item 3 (e7 x e8)		\$0.00

2.9

STEP C. Charges for leased Remotes (Calculate separately for each significantly different type)			
	a Remote 1	b Remote 2	c Remote 3
10. Total Maintenance/Service Hours (Corresponding column from Schedule C, Line B)	7659.2882	0	0
11. HSC (Line 7)	\$20,7607	\$20,7607	\$20,7607
12. Total Maintenance/Service Cost (Line 10 x Line 11)	\$159,012.41	\$0.00	\$0.00
13. Annual Capital Costs (Corresponding column from Schedule C, Line K)	\$394,222.42	\$0.00	\$0.00
14. Total Cost of Remote (Line 12 + Line 13)	\$553,234.83	\$0.00	\$0.00
15. Number of Units in Service (Corresponding column from Schedule C, Line C)	181157	0	0
16. Unit Cost (Line 14/Line 15)	\$3.0539	\$0.00	\$0.00
17. Rate per Month (Line 16/(12))	\$0.2545	\$0.00	\$0.00

STEP D. Charges for leased Converter Boxes (Calculate separately for each significantly different type)			
	a Converter 1	b Converter 2	c Converter 3
18. Total Maintenance/Service Hours (Corresponding column from Schedule C, Line B)	26330.5019	0	0
19. HSC (Line 7)	\$20,7607	\$20,7607	\$20,7607
20. Total Maintenance/Service Cost (Line 18 x Line 19)	\$550,792.57	\$0.00	\$0.00
21. Annual Capital Costs (Corresponding column from Schedule C, Line K)	\$2,598,576.38	\$0.00	\$0.00
22. Total Cost of Converter (Line 20 + Line 21)	\$3,149,368.95	\$0.00	\$0.00
23. Number of Units in Service (Corresponding column from Schedule C, Line C)	234622	0	0
24. Unit Cost (Line 22/Line 23)	\$13.4232	\$0.00	\$0.00
25. Rate per Month (Line 24/(12))	\$1.1186	\$0.00	\$0.00

STEP E. Charges for Other Leased Equipment	
26. Total Maintenance/Service Hours (Corresponding column from Schedule C, Line B)	0
27. HSC (Line 7)	\$20,7607
28. Total Maintenance/Service Cost (Line 26 x Line 27)	\$0.00
29. Annual Capital Costs (Corresponding column from Schedule C, Line K)	\$0.00
30. Total Cost of Equipment (Line 28 + Line 29)	\$0.00
31. Number of Units in Service (Corresponding column from Schedule C, Line C)	0
32. Unit Cost (Line 30/Line 31)	\$0.00
33. Rate per Month (Line 32/(12))	\$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		
If you use an escalating scale of charges, place an "x" in the box at the right.		
OR		
35. Uniform Hourly Service Charge		0.00
OR		
36. Average Charge for Changing Service Tiers		
36a. HSC (Line 7)	\$20,7607	
36b. Average Hours to Change Service Tiers	0.30	
36c. Average Charge for Changing Service Tiers (Line 36a x Line 36b)		\$6,2282

30

WORKSHEET FOR CALCULATING TOTAL EQUIPMENT AND INSTALLATION COSTS	
1. Total Capital Costs of Installation and Maintenance (Schedule A, Box 1)	\$93,644.31
2. Total Annual Operating Expenses for Installation and Maintenance (Schedule B, Box 2)	\$1,720,298.83
3. Total Annual Capital Costs of Installation and Maintenance (Line 1 + Line 2)	\$1,813,943.14
4. Customer Equipment and Installation Percentage (attach explanation)	1.
5. Annual Customer Equipment Maintenance and Installation Costs, Excluding Costs of Leased Equipment (Line 3 x Line 4)	\$1,813,943.14
6. Total Capital Costs of Leased Customer Equipment (Schedule C, Box 3)	\$2,992,798.80
7. Annual Customer Equipment and Installation Costs (Line 5 + Line 6)	\$4,806,741.94
8. Percentage Allocation to Franchise Area (see instructions)	1.
9. Allocated Annual Equipment and Installation Cost (Line 7 x Line 8)	\$4,806,741.94
10. Monthly Equipment and Installation Cost (Line 9 / (12))	\$400,561.8287
11. Number of Basic Subscribers in Franchise	218,355
12. Monthly Equipment and Installation Cost per Subscriber (Line 10 / Line 11)	\$1.8345
13. Inflation Adjustment Factor (See Instructions)	1.
14. Adjusted Monthly Equipment and Installation Cost per Subscriber (Line 12 x Line 13)	\$1.8345

31

SUMMARY SCHEDULE

Current Equipment and Installation Rates	Permitted	Actual	CTM Proposed
1. Charges for Cable Service Installations			
a. Hourly Rate (Step A, Line 7)			
b. Average Installation Charges:			
1. Installation of Unwired Homes (Step B, Line 9a3)	\$0.00	\$39.17	\$37.03
2. Installation of Prewired Homes (Step B, Line 9b3)	\$0.00	\$25.99	\$24.62
3. Installation of Reconnect Homes (Step B, Line 9c3)	\$14.57	\$24.68	\$24.62
4. Installation of Additional Connections (i) Initial Install Unwired (Step B, Line 9d3)	\$0.00	\$17.25	\$23.44
5. Other Installations (specify) (Step B, Lines 9e3, 9e6, 9e9)			
a. Additional Connection at Time of Initial Installation Prewired	\$0.00	\$11.35	\$11.23
b. Additional Connection at Reconnection	\$10.38	\$7.90	\$7.48
c. Additional Connection Requiring Separate Trip	\$0.00	\$25.98	\$16.35
2. Monthly Charge for Lease of Remote Controls (Step C, Line 17, columns a-c)			
Remote Control Type 1:	\$0.25	\$0.22	\$0.23
Remote Control Type 2:	\$0.00		
Remote Control Type 3:	\$0.00		
3. Monthly Charge for Lease of Converter Boxes (Step D, Line 25, columns a-c)			
Converter Box Type 1:	\$1.12	\$1.00	\$1.14
Converter Box Type 2:	\$0.00	\$0.00	\$0.00
Converter Box Type 3:	\$0.00	\$0.00	\$0.00
4. Monthly Charge for Lease of Other Equipment (Step E, Line 33)			
Other Equipment (Specify)	\$0.00		
5. Charge for Changing Tiers (if any) (Step F, Line 34, 35 or 36c)	\$6.23	\$15.59	\$19.69

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 (You must attach a full explanation)
 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
PRIME COMMUNICATIONS - POTOMAC, L.L.C. dba CABLE TV MONTGOMERY	FILING SIGNED BY DOROTHY BRYANT
Date	Title
03/31/99	DIRECTOR OF REGULATORY ACCOUNTING

32

APPENDIX E

MONTGOMERY COUNTY, MARYLAND

Review of 2001 FCC 1205 Filed by Comcast of Maryland, Inc.
 Analysis of Investment & Depreciation For Schedules A and C

Line No.	Item/Vintage	As of December 31, 2000					Depreciation Expense	Depreciable Life in Years
		Plant/ Adds	Retirements	Gross Plant Net of Retirements	Accumulated Depreciation Net of Retirements	Net Plant		
Vehicles								
1	Bal. @ 12/31/92	2,282,519		2,282,519	2,282,519	0	0	4
2	1993	547,737	(521,275)	2,308,981	26,462	0	0	4
3	1994	567,050	(30,653)	2,845,378	536,397	0	0	4
3	1995	747,711	(327,535)	3,265,554	420,176	0	0	4
4	1996	658,027	(38,381)	3,885,200	619,646	0	0	4
5	1997	1,011,688	(73,024)	4,823,864	812,203	126,461	252,922	4
6	1998	651,319	(23,000)	5,452,183	384,075	244,244	162,830	4
7	1999	329,086	(541,275)	5,239,994	(417,868)	205,679	82,272	4
8	2000	1,351,571	(178,910)	6,412,655	(43,753)	1,216,414	135,157	5
9	Total	8,146,708	(1,734,053)	6,412,655	4,619,857	1,792,798	633,180	
	Allocation to Sch. A [1]			214,663	154,649	60,014	21,196	
Tools								
10	Bal. @ 12/31/92	430,558		430,558	430,558	0	0	5
11	1993	62,749	0	493,307	62,749	0	0	5
12	1994	104,559	0	597,866	104,559	0	0	5
13	1995	91,953	0	689,819	91,953	0	9,195	5
14	1996	28,441	0	718,260	25,597	2,844	5,688	5
15	1997	62,277	0	780,537	43,594	18,683	12,455	5
16	1998	106,051	0	886,588	53,026	53,026	21,210	5
17	1999	247,523	0	1,134,111	74,257	173,266	49,505	5
18	2000	845,993	0	1,980,104	84,599	761,394	84,599	5
19	Total	1,980,104	0	1,980,104	970,892	1,009,213	182,653	
	Allocation to Sch. A [1]			66,284	32,501	33,783	6,114	
Maintenance Facilities								
20	Bal. @ 12/31/92	2,240,544		2,240,544	2,240,544	0	0	5
21	1993	67,688	0	2,308,232	67,688	0	0	5
22	1994	2,205,292	0	4,513,524	2,205,292	0	0	5
23	1995	627,924	0	5,141,448	627,924	0	0	5
24	1996	833,113	0	5,974,561	749,802	83,311	166,623	5
25	1997	1,616,309	0	7,590,870	1,131,416	484,893	323,262	5
26	1998	750,679	0	8,341,549	375,340	375,340	150,136	5
27	1999	115,262	0	8,456,811	34,579	80,683	23,052	5
28	2000	1,439,857	(42,615)	9,854,053	101,371	1,295,871	143,986	5
29	Total	9,896,668	(42,615)	9,854,053	7,533,955	2,320,098	807,058	
	Allocation to Sch. A			433,210	331,213	101,998	35,480	
	Total to Sch. A			714,157	518,362	195,795	62,790	

34

MONTGOMERY COUNTY, MARYLAND

Review of 2001 FCC 1205 Filed by Comcast of Maryland, Inc.
 Analysis of Investment & Depreciation For Schedules A and C

Line No.	Item/Vintage	As of December 31, 2000					Depreciation Expense	Depreciable Life in Years
		Plant/ Adds	Retirements	Gross Plant Net of Retirements	Accumulated Depreciation Net of Retirements	Net Plant		
30	Remotes Bal. @ 12/31/92	1,027,317		1,027,317	1,027,317	0	0	5
31	1993	162,626	0	1,189,943	162,626	0	0	5
32	1994	280,456	0	1,470,399	280,456	0	0	3
33	1995	149,827	0	1,620,226	149,827	0	0	3
34	1996	206,753	0	1,826,979	206,753	0	0	3
35	1997	202,846	0	2,029,825	202,846	0	0	3
36	1998	163,413	0	2,193,238	136,178	27,236	54,471	3
37	1999	160,835	0	2,354,073	80,418	80,418	53,612	3
38	2000	79,164	0	2,433,237	13,194	65,970	13,194	3
39	2000	62,864	0	2,496,101	15,716	47,148	15,716	2
40	Total	2,496,101	0	2,496,101	2,275,330	220,771	136,993	
	Allocation to Sch. C			2,496,101	2,275,330	220,771	136,993	
41	Addressable Converters Bal. @ 12/31/92	20,501,985		20,501,985	20,501,985	0	0	5
42	1993	971,955	0	21,473,940	971,955	0	0	5
43	1994	3,044,346	0	24,518,286	3,044,346	0	0	3
44	1995	1,821,636	0	26,339,922	1,821,636	0	0	3
45	1996	1,467,304	0	27,807,226	1,467,304	0	0	3
46	1997	1,216,239	0	29,023,465	1,216,239	0	0	3
47	1998	476,088	0	29,499,553	396,740	79,348	158,696	3
48	1999	3,409,373	0	32,908,926	1,704,687	1,704,687	1,136,458	3
49	2000	1,880,673	(2,396,023)	32,393,576	(2,239,300)	4,119,973	156,723	6
47	Total	34,789,599	(2,396,023)	32,393,576	28,885,591	5,904,008	1,451,876	
	Allocation to Sch. C			32,393,576	28,885,591	5,904,008	1,451,876	
50	Non-addressable Converters Bal. @ 12/31/92	1,943,144		1,943,144	1,943,144	0	0	5
51	1993	0	0	1,943,144	0	0	0	5
52	1994	0	0	1,943,144	0	0	0	3
53	1995	0	0	1,943,144	0	0	0	3
54	1996	0	0	1,943,144	0	0	0	3
55	1997	0	0	1,943,144	0	0	0	3
56	1998	0	0	1,943,144	0	0	0	3
57	1999	0	0	1,943,144	0	0	0	3
58	2000	0	0	1,943,144	0	0	0	3
56	Total	1,943,144	0	1,943,144	1,943,144	0	0	
	Allocation to Sch. C			1,943,144	1,943,144	0	0	
[1]	Allocation of Vehicles & Tools in Vehicles							200
	Total Vehicles in Fleet							54
	Installation Department Vehicles							27.00%
	Percentage of Total Vehicles (b) / (a)							12.40%
	Percentage of use for Install/Maintenance Regulated Services (Appendix G)							3.35%
	Percentage Allocated to Vehicles Relating to Install/Maintenance							

35

APPENDIX F

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed by Comcast of Maryland, Inc.
 Schedule A Maintenance Facilities

APPENDIX F

Line No.	GL Account	Description	Balance 12/31/99	00 Adds	Balance 12/31/00	I/M Allocation Percentage	I/M Balance 12/31/00	1205 Allocation Percentage	1205 Allocated Balance
1	1605-0000	Telephone Equipment	313,353		313,353	34.00%	106,540	10.34% (A)	11,014
2	1605-0100	Telephone Equipment	8,767		8,767	34.00%	2,981	10.34% (A)	308
3	1605-0200	Telephone Equipment	42,688		42,688	50.00%	21,344	10.34% (A)	2,207
4	1605-0300	Telephone Equipment	1,964		1,964	0.00%	0	10.34% (A)	0
5	1605-0400	Telephone Equipment	488,274		488,274	0.00%	0	10.34% (A)	0
6	1605-0403	Telephone Equipment	170,057		170,057	20.00%	34,011	10.34% (A)	3,516
7	1605-0500	Telephone Equipment	1,144		1,144	20.00%	229	10.34% (A)	24
8	1609-0000	Computer Equipment	792,190		792,190	33.33%	264,037	8.08% (B)	21,335
9	1609-0100	Computer Equipment	285,991		285,991	33.33%	95,321	8.08% (B)	7,702
10	1609-0200	Computer Equipment	20,842		20,842	33.33%	6,947	8.08% (B)	561
11	1609-0205	Computer Equipment	518		518	90.00%	466	8.08% (B)	38
12	1609-0300	Computer Equipment	108,750		108,750	0.00%	0	8.08% (B)	0
13	1609-0400	Computer Equipment	147,658		147,658	0.00%	0	8.08% (B)	0
14	1609-0403	Computer Equipment	88,204		88,204	60.00%	52,922	8.08% (B)	4,276
15	1609-0408	Computer Equipment	112,975		112,975	50.00%	56,488	8.08% (B)	4,564
16	1609-0500	Computer Equipment	75,769		75,769	60.00%	45,461	8.08% (B)	3,673
17	1610-0000	Computer Equipment	344,633		344,633	75.00%	258,475	8.08% (B)	20,885
18	1610-0100	Computer Equipment	26,537		26,537	33.33%	8,845	8.08% (B)	715
19	1610-0300	Computer Equipment	12,633		12,633	0.00%	0	8.08% (B)	0
20	1610-0400	Computer Equipment	45,558		45,558	0.00%	0	8.08% (B)	0
21	1610-0500	Computer Equipment	496		496	60.00%	298	8.08% (B)	24
22	1621-0100	Computer Equipment	1,412,214		1,412,214	75.00%	1,059,161	8.08% (B)	85,582
23	1611-0100	Computer Equipment	1,113,247		1,113,247	75.00%	834,935	8.08% (B)	67,464
24	1623-0103	Computer Equipment	2,326,610		2,326,610	75.00%	1,744,958	8.08% (B)	140,995
25	1624-0100	Computer Equipment	63,198		63,198	0.00%	0	8.08% (B)	0
26	1624-0103	Computer Equipment	41,839		41,839	0.00%	0	8.08% (B)	0
27		Total SBC Entires	8,046,109	0	8,046,109		4,593,417		374,882
28	14300-0310	Furniture & Fixtures (Telephone Equip.)	0	4,657	4,657	8.08%	376	8.08%	30
29	14320-0310	Computer Hardware	190,176	623,690	813,866	44.72%	363,961	8.08%	29,409
30	14330-0310	Computer Software	115,475	315,466	430,941	33.13%	142,771	8.08%	11,536
31	14360-0310	Capital Leased Equipment - Comp. HW	105,052	(21,090)	83,962	8.08%	6,784	8.08%	548
32		Total Prime Entires	410,703	922,723	1,333,426		513,892		41,523
33	16691	Furniture & Fixtures (Telephone Equip.)	0	0	0	8.08%	0	8.08%	0
34	16645	Computer Hardware	0	438,086	438,086	44.72%	195,912	8.08%	15,830
35	16655	Computer Software	0	36,432	36,432	33.13%	12,070	8.08%	975
36	16685	Capital Leased Equipment - Comp. HW	0	0	0	8.08%	0	8.08%	0
37		Total Comcast Entires	0	474,518	474,518		207,982		16,805
38		Gross Book Maintenance Facilities	8,456,812	1,397,241	9,854,053		5,315,291		433,210
39		Accumulated Depreciation Equipment/Tool			7,533,955	53.94%	4,063,827	8.15% (C)	331,213
40		Net Book Value			2,320,098		1,251,465		101,998
41		Depreciation Expense			807,058	53.94%	435,328	8.15% (C)	35,480
(A) Allocation of Telephone Equipment for installation/maintenance of customer equipment & plant									
	(a)	Incoming phone stats:							
	(a)	Total Equipment & Installation Phone Calls Per Appendix Q							212,719
	(b)	Total Phone Calls Answered							2,057,660
	(c)	Allocation percentage [(a) / (b)]							10.34%
(B) Allocation of Computer Equipment for installation/maintenance									
	(a)	Computer generated work orders per day							300
	(b)	Computer time required for printing in minutes							60
	(c)	Minutes per day of computer operation							1440
	(d)	Percentage of time for work order printouts [(b) / (c)]							4.17%
	(e)	Allocation of Installation/Maintenance to 1205							12.40%
	(f)	Percentage of time for work order printouts for regulated activities [(d) x (e)]							0.52%
	(g)	Installation workorders per day							300
	(h)	Percentage of installations requiring converter							72.61%
	(i)	Converters prepared for installations [(g) x (h)]							219
	(j)	Time required to process box prep. in minutes							0.5
	(k)	Minutes required to process box prep. [(i) / (j)]							108.92
	(l)	Minutes per day of computer operation							1440
	(m)	Percentage of computer for box preparation [(k) / (l)]							7.56%
	(n)	Allocation percentage to regulated activity [(f) + (m)]							8.08%
(C) Allocation factor based on ratio of allocated gross plant to gross plant									
	(a)	Allocated Plant					5,315,291		433,210
	(b)	Gross Plant					9,854,053		5,315,291
	(c)	Allocation percentage [(a) / (b)]					53.94%		8.15%

37

APPENDIX G

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed by Comcast of Maryland, Inc.
 Installation/Maintenance Hours

Line No.	Description	Number in 1999	% Inhouse	Amount Inhouse	Avg. Hours Per Task	1205 %	Inhouse Hours	Amount Contractor	Avg. Hours Per Task	1205 %	Contractor Hours	Total Hours	Weighted Times
Installs by Type													
Unwired													
1	Aerial	499.0	0.00%		2.50	70.00%	0.00	499.0	2.50	0.00%	0.00	0.00	
2	Underground	790.5	0.00%		2.12	91.99%	0.00	790.5	2.12	0.00%	0.00	0.00	
3	Townhouse	261.9	0.00%		2.12	91.98%	0.00	261.9	2.12	0.00%	0.00	0.00	
4	Apartment	291.0	0.00%		2.12	91.98%	0.00	291.0	2.12	0.00%	0.00	0.00	
		1,842.4		0.0			0.00	1,842.4			0.00	0.00	0.00
Prewired													
5	Aerial	499.0	0.00%		2.00	62.50%	0.00	499.0	2.00	0.00%	0.00	0.00	
6	Underground	790.5	0.00%		1.42	88.05%	0.00	790.5	1.42	0.00%	0.00	0.00	
7	Townhouse	611.1	0.00%		1.42	88.05%	0.00	611.1	1.42	0.00%	0.00	0.00	
8	Apartment	2,619.0	0.00%		1.42	88.05%	0.00	2,619.0	1.42	0.00%	0.00	0.00	
		4,519.6		0.0			0.00	4,519.6			0.00	0.00	0.00
9	Reconnect												
10	Re-connect	24,024.0	6.49%	1,560.0	0.80	88.24%	1,101.24	22,464.0	0.80	88.24%	15,857.79	16,959.02	
10	Reconnect	22,018.0	27.49%	6,053.0	0.80	87.15%	4,220.15	15,965.0	0.80	87.15%	11,130.80	15,350.95	
		46,042.0		7,613.0			5,321.39	38,429.0			26,988.58	32,309.97	0.70
11	Total Installs	52,404.0		7,613.0			5,321.39	44,791.0			26,988.58	32,309.97	
Additional Outlets													
12	A/Os Unwired Install	3,756.7	0.00%		0.83	100.00%	0.00	3,756.7	0.83	0.00%	0.00	0.00	0.00
13	A/Os Prewired Install	9,215.5	0.00%		0.57	100.00%	0.00	9,215.5	0.57	0.00%	0.00	0.00	0.00
14	A/Os Reconnect Install	34,672.8	0.39%	136.0	0.50	100.00%	68.00	34,536.8	0.50	100.00%	17,268.41	17,336.41	0.50
15	A/Os After Initial Install	8,967.0	0.00%		1.25	100.00%	0.00	8,967.0	1.25	0.00%	0.00	0.00	0.00
16	Total A/Os	56,612.0		136.0			68.00	56,476.0			17,268.41	17,336.41	
Tier Changes													
17	To Basic	11,792.0	10.35%	1,220.0	0.40	75.00%	366.00	10,572.0	0.40	75.00%	3,171.60	3,537.60	
18	To CPS Tier	0.0	#DIV/0!		0.40	75.00%	0.00		0.40	75.00%	0.00	0.00	
19	Total Tier Changes	11,792.0		1,220.0			366.00	10,572.0			3,171.60	3,537.60	0.30
Equipment Maintenance													
19	Installers						6,333.22				0.00	6,333.22	
20	Contract Labor Converter Retrieval						0.00				7,487.02	7,487.02	
21	Converter Control						20,369.56				0.00	20,369.56	
22	Total Equipment Maintenance						26,702.77				7,487.02	34,189.79	
23	Total						32,458.16				54,915.61	87,373.77	
24	Disconnects				0.75		0.00		0.75		0.00	0.00	
Determination of Percentage of Regulated Hours to Total Hours													
(a)	# of Installation Employees (FTEs per Appendix L)				45.13								
(b)	Productive Hours per FTE as Computed on Appendix L												
(c)	Annual hours			2,080.00									
(d)	Annual vacation hours			(29.95)									
(e)	Annual holiday hours			(67.18)									
(f)	Annual average personal leave hours			(39.87)									
(g)	Annual required training hours			(71.32)									
(h)	Net annual productive hours [Sum (b) - (f)]				1,871.68								
(i)	Total annual productive hours [(a) x (g)]				84,476.94								
(j)	Gross-up productive hours for overtime [(h) x 1.1542]				97,503.56								
(k)	Total Inhouse hours [Line 23, column "Inhouse Hours"]			32,458.16									
(l)	Less: Converter Control [Line 21]			(20,369.56)									
(m)	Net Regulated Installation Department hours [Sum (j) - (k)]				12,088.60								
(n)	Percentage of Installers Regulated Hours to Total Hours [(l) / (i)]				12.40%								
Remotes Addr. Conv. Non-Addr. Total													
	# of Units							181,157	234,622		0		
	Converter Control												
	Setup Time							6.00	8.00		14.00		
	Churn %							41.90%	40.85%		77.13%		
	Annual Hrs.							7,590	12,779		0	20,370	
	Installers												
	Repl. Time							35	60		35		
	Failure Rate							0.12%	2.67%		2.67%		
	Annual Hrs.							127	6,264		0		
	Less: Units Mailed							58	0		0		
	Annual Hrs.							69	6,264		0	6,333	
	Converter Retrieval							0	7,487		0	7,487	
	Total Time							7,659	26,531		0	34,190	
Wages													
	Total												
	Installer Wages			1,216,147									
	Installer Overtime (Time + 1/2)			281,301	15.42%								
	Total			1,497,448									
	Total Operations Department Wages including Overtime			8,673,155									
	Percentage				17.27%								
	Total w/o Overtime												
	Installer Wages			1,216,147									
	Installer Overtime (Time + 1/2)			0									
	Total			1,216,147									
	Total Operations Department Wages w/o Overtime			7,043,873									
	Percentage				17.27%								

39

APPENDIX H

MONTGOMERY COUNTY, MARYLAND

Review of 2001 FCC 1205 Filed by Comcast of Maryland, Inc.

Schedule C Converter Maintenance Provision

Line No.	G/L Account	Description	Balance 12/31/98	Allocation Percentage	Allocated Balance
1	5010-0109	Wages Converter Control	0	100.00% (A)	0
2	5010-0202	Wages Converter Processing	347,331	100.00% (A)	347,331
3	5020-0109	Overtime Converter Repair	0	100.00% (A)	0
4	5020-0202	Overtime Converter Processing	80,339	100.00% (A)	80,339
5	5010-0100	Payroll Taxes Converter Process	32,876	100.00% (A)	32,876
6	5060-0100	Employee Benefits Ops	35,862	100.00% (A)	35,862
7	6000-0100	Converter Maintenance	5,865	100.00% (A)	5,865
8	7060-0100	Equipment Rent	38,801	4.93% (B)	1,913
9	7110-0100	Training	8,753	4.93% (B)	432
10	7040-0300	Rent - 20 W. Gude Bldg.	1,037,498	8.23% (B)	85,394
11	7000-0300	Utilities	202,880	8.23% (B)	16,699
12	5030-0100	Contract Labor Converter Retrieval	209,631	100.00% (B)	209,631
13		Total	1,999,835		816,340
Allocation of Converter Maintenance			Mice. Hrs	%	
1		Remotes	7,590	27.25%	222,440
2		Addressable Converters	20,266	72.75%	593,901
3		Standard Converters	0	0.00%	0
4		Total	27,857	100.00%	816,340
Allocation of Office Rent and Utilities					
1		Space Occupied by Converter Control - Square Feet		5,350	
2		Total Building Square Footage		65,000	
3		Accumulated Depreciation Equipment/Tool		8.23%	

5

APPENDIX I

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed By Comcast of Maryland, Inc.

APPENDIX I

Contract Labor Units

Code	Description	Wire	Silver Bulb	Box	Total Units	Percentage By Type	Percentage Of Install
500	Aerial Install - Unwired	287	212	0	499	7.84%	1.11%
	Aerial Install - Prewired	287	212	0	499	7.84%	1.11%
520	Underground Install - Unwired	427	364	0	791	12.43%	1.76%
	Underground Install - Prewired	427	364	0	791	12.43%	1.76%
540	Townhouse Install - Unwired	127	135	0	262	4.12%	0.58%
	Townhouse Install - Prewired	297	314	0	611	9.61%	1.36%
560	Apartment Install - Unwired	198	93	0	291	4.57%	0.65%
	Apartment Install - Prewired	1,781	838	0	2,619	41.17%	5.85%
TOTAL INSTALLEES					6,362	100.00%	
750	Reinstall Aerial	1,050	2,418	0	3,468	15.44%	
751	Reinstall Underground	534	1,782	0	2,316	10.31%	
752	Reinstall Townhouse	1,147	2,712	0	3,859	17.18%	
753	Reinstall Apartment	5,461	7,360	0	12,821	57.07%	
TOTAL REINSTALLS					22,464	100.00%	50.15%
700	Reconnect	17,276	1,780	190	19,346	100.00%	35.64%
580	Additional Outlets	25,235	20,290	0	45,525	67.90%	
581	A/O - Separate Trip	3,864	3,924	0	7,788	11.62%	
582	Change of Service	6,179	4,393	0	10,572	15.77%	
640	Relocate Outlet	599	580	0	1,179	1.76%	
710	Reconnect A/O	1,194	790	0	1,984	2.96%	
TOTAL ADDITIONAL OUTLETS					67,048	100.00%	100.00%

Code	Description	Wire	Silver Bulb	Box	Total Charges	1205 %	1205 Charges
500	Aerial Install - Unwired	\$13,153	\$8,203	\$0	\$21,356	0.00%	0
	Aerial Install - Prewired	13,153	8,203	0	21,356	0.00%	0
520	Underground Install - Unwired	16,393	11,765	0	28,157	0.00%	0
	Underground Install - Prewired	16,393	11,765	0	28,157	0.00%	0
540	Townhouse Install - Unwired	4,410	3,932	0	8,342	0.00%	0
	Townhouse Install - Prewired	10,290	9,175	0	19,465	0.00%	0
560	Apartment Install - Unwired	5,147	2,042	0	7,190	0.00%	0
	Apartment Install - Prewired	46,326	18,381	0	64,707	0.00%	0
TOTAL INSTALLEES					198,430		\$0
750	Reinstall Aerial	26,009	50,590	0	76,598	88.24%	67,590
751	Reinstall Underground	13,227	37,279	0	50,506	88.24%	44,566
752	Reinstall Townhouse	28,411	56,526	0	84,937	88.24%	74,948
753	Reinstall Apartment	135,269	153,728	0	288,997	88.24%	255,011
TOTAL REINSTALLS					501,038		\$47,116
700	Reconnect	220,954	26,928	408	248,290	87.15%	\$244,627
580	Additional Outlets	452,968	307,333	0	760,301	71.51%	543,656
581	A/O - Separate Trip	86,129	73,729	0	159,858	0.00%	0
582	Change of Service	61,234	36,614	0	97,848	75.00%	73,386
640	Relocate Outlet	13,352	10,912	0	24,263	0.00%	0
710	Reconnect A/O	15,534	8,650	0	24,184	100.00%	24,184
TOTAL ADDITIONAL OUTLETS					1,006,454		\$864,226
TOTAL CONTRACT LABOR CHARGES					\$2,046,911.80		\$1,327,962.82
TOTAL CONTRACT LABOR HOURS							47,429
CONTRACT LABOR HOURLY RATE							\$27.9992
CONTRACT LABOR CONVERTER RETRIEVAL							\$209,631
CONTRACT LABOR CONVERTER RETRIEVAL LABOR HOURS							7,487

43

APPENDIX J

Billed Units	#2	#3	#5	#6	#8	#10	#11	#12	#17	#18	#19	#20	#21	#22	#23	#24	#25	#26	#30	
Description	1 8 00	1 8 00	1 15 00	1 15 00	1 22 00	1 22 00	1 29 00	1 29 00	2 5 00	2 12 00	2 12 00	2 12 00	2 19 00	2 19 00	2 26 00	2 26 00	2 26 00	3 4 00	3 16 00	
Discounts	920		1,178		911		509					866	781	674			705	975		
DISCO Boxes	57		86		132		100					112	102	92			123	108		
Discount Remote Recovery	39	145	73	326	108	211	74	178	296	224		80	88	88	206	209	176	85	84	19
Reconnects	75		82		66		41					43	44	55			46	45		
Discount Cancells	6		15		10		13					9	16	17			4	10		
Truck Rolls	11	32	14	55	9	54	8	40	87	104		13	18	12	40	35	39	47	19	17
Unrecorded Conversions		216		444		300		256	335	374					263	281	329			278
Trap Recovery																				

Billed Charges	Base Rates	#2	#3	#5	#6	#8	#10	#11	#12	#17	#18	#19	#20	#21	#22	#23	#24	#25	#26	#30
Description	1 8 00	1 8 00	1 15 00	1 15 00	1 22 00	1 22 00	1 29 00	1 29 00	2 5 00	2 12 00	2 12 00	2 12 00	2 19 00	2 19 00	2 19 00	2 26 00	2 26 00	2 26 00	3 4 00	3 16 00
Discounts	\$8.50	7,820.00	0.00	10,813.00	0.00	7,658.50	0.00	4,326.50	0.00	0.00	0.00	7,361.00	6,638.50	5,729.00	0.00	0.00	0.00	5,992.50	8,287.50	0.00
DISCO Boxes	\$8.50	484.50	0.00	731.00	0.00	1,122.00	0.00	850.00	0.00	0.00	0.00	952.00	867.00	782.00	0.00	0.00	0.00	1,045.50	918.00	0.00
Discount Remote Recovery	\$0.50	19.50	72.50	36.50	163.00	54.00	105.50	37.00	89.00	138.00	112.00	40.00	44.00	44.00	103.00	104.50	88.00	42.50	42.00	98.50
Reconnects	\$17.50	1,312.50	0.00	1,435.00	0.00	1,155.00	0.00	717.50	0.00	0.00	0.00	752.50	770.00	962.50	0.00	0.00	0.00	605.00	787.50	0.00
Discount Cancells	\$10.00	60.00	0.00	150.00	0.00	100.00	0.00	130.00	0.00	0.00	0.00	90.00	160.00	170.00	0.00	0.00	0.00	40.00	100.00	0.00
Truck Rolls	\$10.00	110.00	320.00	140.00	50.00	90.00	540.00	80.00	400.00	870.00	1,040.00	130.00	180.00	120.00	400.00	350.00	390.00	170.00	190.00	330.00
Unrecorded Conversions	\$11.50	0.00	2,484.00	0.00	5,106.00	0.00	3,450.00	0.00	2,944.00	3,852.50	3,151.00	0.00	0.00	3,024.50	3,211.50	2,633.50	0.00	0.00	0.00	3,197.00
Trap Recovery	\$0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		9,806.50	2,876.50	12,505.50	5,819.00	10,179.50	4,095.50	6,141.00	3,433.00	4,860.50	4,303.00	9,325.50	8,639.50	7,807.50	3,527.50	3,686.00	3,113.50	8,095.50	10,325.00	3,623.50

45

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed By Comcast of Maryland, Inc.
 Contract Labor Detail By Billing

APPENDIX J

Bus#/Unit	Description	#31	#32	#33	#35	#36	#40	#41	#42	#43	#44	#45	#50	#51	#52	#57	#54	#56	#58	#59		
		3 16 00	3 20 00	3 21 00	3 31 00	3 31 00	4 15 00	4 15 00	4 15 00	4 15 00	4 22 00	4 22 00	5 9 00	5 9 00	5 9 00	5 10 00	5 10 00	5 16 00	5 16 00	5 30 00	5 30 00	
	Disconnects	671	610		652			880	1,031	816			746	795	986			876	96		750	
	DMSO Boxes	85	134		99			142	103	109			134	120	88			96			154	
	Disconnect Remote Recovery	64	106	237	72	238	195	103	63	71	206	159	107	110	56	175	178	67	196	(79)	120	
	Reconnects	63	74		55			68	51	68			81	59	71			49			93	
	Disconnect Cables	2			5			9		9			4	3	6			7			3	
	Truck Rolls	14	8	37	7	38	46	9	16	30		41	33	16	8	49	60	19	51	54	16	
	Unattended Converters			306		326	224					259	207			211	251		261	252		
	Trap Recovery												1,170									
	Bus#/Charge																					
	Description	Bus#	#31	#32	#33	#35	#36	#40	#41	#42	#43	#44	#45	#50	#51	#52	#57	#54	#56	#58	#59	
		Rate	3 16 00	3 20 00	3 21 00	3 31 00	3 31 00	4 15 00	4 15 00	4 15 00	4 15 00	4 22 00	4 22 00	5 9 00	5 9 00	5 9 00	5 10 00	5 10 00	5 16 00	5 16 00	5 30 00	5 30 00
	Disconnects	\$8.50	\$,703.50	\$,185.00	0.00	\$,542.00	0.00	0.00	7,480.00	8,763.50	6,936.00	0.00	0.00	6,341.00	6,757.50	8,321.00	0.00	0.00	7,446.00	0.00	0.00	6,203.00
	DMSO Boxes	\$8.50	722.50	1,173.00	0.00	841.50	0.00	0.00	1,207.00	875.50	926.50	0.00	0.00	1,129.00	1,020.00	748.00	0.00	0.00	816.00	0.00	0.00	1,209.00
	Disconnect Remote Recovery	\$0.50	32.00	53.00	118.50	36.00	119.00	97.50	51.50	31.50	35.50	103.00	79.50	53.50	55.00	29.00	87.50	89.00	31.50	98.00	89.50	101.00
	Reconnects	\$17.50	1,102.50	1,295.00	0.00	962.50	0.00	0.00	1,190.00	892.50	1,190.00	0.00	0.00	1,417.50	1,032.50	1,242.50	0.00	0.00	857.50	0.00	0.00	1,627.50
	Disconnect Cables	\$10.00	20.00	0.00	0.00	50.00	0.00	0.00	0.00	90.00	0.00	0.00	40.00	30.00	60.00	0.00	0.00	70.00	0.00	0.00	50.00	
	Truck Rolls	\$10.00	140.00	80.00	70.00	380.00	460.00	90.00	160.00	300.00	410.00	130.00	160.00	100.00	100.00	80.00	490.00	600.00	190.00	510.00	540.00	160.00
	Unattended Converters	\$11.50	0.00	0.00	3,519.00	0.00	-3,749.00	2,376.00	0.00	0.00	0.00	2,978.50	2,380.50	0.00	0.00	0.00	2,426.50	2,806.50	0.00	3,001.50	2,898.00	0.00
	Trap Recovery	\$0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	292.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total		7,720.50	7,786.00	4,007.50	7,502.00	-4,248.00	1,133.50	10,018.50	10,723.00	9,278.00	3,491.50	2,790.00	9,441.50	8,995.00	10,540.50	3,004.00	3,575.50	9,411.00	3,609.50	3,527.50	9,291.50

46

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed By Comcast of Maryland, Inc.
 Contract Line Detail By Billing

APPENDIX J

Billing Unit	Description	#60	#61	#62	#63	#67	#68	#71	#72	#73	#74	#75	#80	#81	#82	#83	#84	#85	#86	#87
		5,300.00	6,300.00	6,300.00	6,300.00	6,200.00	6,200.00	6,300.00	7,300.00	7,300.00	7,120.00	7,120.00	7,210.00	7,210.00	7,210.00	7,220.00	7,220.00	7,240.00	7,240.00	8,100.00
	Discounts		890		1,097	877			968			1,093	1,075		1,083					
	DISCO Boxes		154		124	109						177	101		178					86
	Discount Remote Recovery	215	122	175	111	89	141	193	165	224	225	143	81	297	127	181	243	269	70	265
	Discounts		59		52	44			42			64	33		28					22
	Discount Cancell		3		2	2			5						3					2
	Track Bills	40	26	60	9	10	40	89		50	52	4	8	69	12	60	79	49	21	74
	Unassigned Consumers	240		210			206	292	222	280	292			396		256	283	328		298
	Trap Recovery																			

Billing Charges	Description	Base Rates	#60	#61	#62	#63	#67	#68	#71	#72	#73	#74	#75	#80	#81	#82	#83	#84	#85	#86	#87
			5,300.00	6,300.00	6,300.00	6,300.00	6,200.00	6,200.00	6,300.00	7,300.00	7,300.00	7,120.00	7,120.00	7,210.00	7,210.00	7,210.00	7,220.00	7,220.00	7,240.00	7,240.00	8,100.00
	Discounts	\$8.50	0.00	7,565.00	0.00	9,324.50	7,454.50	0.00	0.00	8,228.00	0.00	0.00	9,290.50	9,137.50	0.00	9,205.50	0.00	0.00	0.00	8,781.00	0.00
	DISCO Boxes	\$8.50	0.00	1,309.00	0.00	1,054.00	926.50	0.00	0.00	0.00	0.00	0.00	1,504.50	858.50	0.00	1,173.00	0.00	0.00	0.00	771.00	0.00
	Discount Remote Recovery	\$0.50	107.50	61.00	87.50	55.91	44.50	70.50	96.50	82.50	112.00	112.50	71.50	48.50	148.50	61.50	90.50	121.50	134.50	35.00	132.50
	Discounts	\$17.50	0.00	1,032.50	0.00	910.00	1,120.00	0.00	0.00	735.00	0.00	0.00	1,120.00	577.50	0.00	490.00	0.00	0.00	0.00	385.00	0.00
	Discount Cancell	\$10.00	0.00	30.00	0.00	20.00	20.00	0.00	0.00	50.00	0.00	0.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00	20.00	0.00
	Track Bills	\$10.00	400.00	260.00	600.00	90.00	100.00	400.00	190.00	0.00	500.00	520.00	40.00	80.00	690.00	120.00	690.00	390.00	490.00	210.00	100.00
	Unassigned Consumers	\$11.50	2,760.00	0.00	2,415.00	0.00	0.00	2,369.00	3,258.00	2,553.00	3,220.00	3,358.00	0.00	0.00	4,554.00	0.00	2,944.00	3,254.50	3,772.00	0.00	3,127.00
	Trap Recovery	\$0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total		3,267.50	10,257.50	3,102.50	11,454.00	9,665.50	1,819.50	4,344.50	11,648.50	3,832.00	3,950.50	12,026.50	10,694.00	5,392.50	11,072.00	3,724.50	3,766.00	4,396.50	9,762.00	3,899.50

47

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed By Comcast of Maryland, Inc.
 Contract Labor Detail By Billing

APPENDIX J

Billing Units	#88	#89	#90	#91	#92	#100	#101	#102	#103	#104	#105	#106	#107	#111	#112	#113	#114	#115	#116	#117	#118
Description	\$ 1.00	\$ 7.00	\$ 8.00	\$ 16.00	\$ 17.00	\$ 24.00	\$ 29.00	\$ 30.00	\$ 2.00	\$ 7.00	\$ 12.00	\$ 13.00	\$ 19.00	\$ 21.00	\$ 2.00	\$ 3.00	\$ 11.00	\$ 11.00	\$ 12.00	\$ 16.00	\$ 16.00
Discomacts	1,174	995		1,025		1,098		899		1,032		1,117		884		744		821		951	
DISCO Boxes	180	97		69		83		101		111		88		50		81		84		66	
Discomact Remote Recovery	129	85	335	60	253	68	237	77	246	80	361	69	251	35	310	38	234	62	277	68	285
Reconnects	17	19		28		18		12		25		29		19		19		8		16	
Discomact Cancels		1				3				3		2		2				2			
Truck Rolls	11	16	91	13	46	10	41	21	51	17	73	14	65	19	49	7	61	9	59	16	68
Universal Converters			386		365		302		295		435		307		249		273		355		364
Trap Recovery																					

Billing Charges	Basic Rates	#88	#89	#90	#91	#92	#100	#101	#102	#103	#104	#105	#106	#107	#111	#112	#113	#114	#115	#116	#117	#118
Description		\$ 1.00	\$ 7.00	\$ 8.00	\$ 16.00	\$ 17.00	\$ 24.00	\$ 29.00	\$ 30.00	\$ 2.00	\$ 7.00	\$ 12.00	\$ 13.00	\$ 19.00	\$ 21.00	\$ 2.00	\$ 3.00	\$ 11.00	\$ 11.00	\$ 12.00	\$ 16.00	\$ 16.00
Discomacts	\$8.50	9,979.00	8,457.50	0.00	8,712.50	0.00	9,333.00	0.00	7,641.50	0.00	8,772.00	0.00	9,494.50	0.00	7,514.00	0.00	6,124.00	0.00	6,978.50	0.00	8,081.50	0.00
DISCO Boxes	\$8.50	1,530.00	824.50	0.00	586.50	0.00	705.50	0.00	858.50	0.00	943.50	0.00	748.00	0.00	425.00	0.00	684.50	0.00	714.00	0.00	711.00	0.00
Discomact Remote Recovery	\$0.50	64.50	42.50	167.50	30.00	126.50	34.00	118.50	38.50	123.00	40.00	180.50	34.50	125.50	17.50	105.00	19.00	117.00	31.00	138.50	34.00	142.50
Reconnects	\$17.50	397.50	332.50	0.00	490.00	0.00	315.00	0.00	210.00	0.00	612.50	0.00	507.50	0.00	332.50	0.00	140.00	0.00	140.00	0.00	280.00	0.00
Discomact Cancels	\$10.00	0.00	10.00	0.00	0.00	0.00	30.00	0.00	0.00	0.00	30.00	0.00	20.00	0.00	20.00	0.00	0.00	0.00	20.00	0.00	0.00	0.00
Truck Rolls	\$10.00	110.00	160.00	910.00	130.00	460.00	100.00	410.00	210.00	510.00	170.00	730.00	140.00	650.00	190.00	490.00	70.00	610.00	90.00	530.00	160.00	880.00
Universal Converters	\$11.50	0.00	0.00	4,439.00	0.00	4,197.50	0.00	3,473.00	0.00	3,792.50	0.00	5,002.50	0.00	3,530.50	0.00	2,363.50	0.00	3,128.00	0.00	3,082.50	0.00	4,186.00
Trap Recovery	\$0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total		11,981.00	9,827.00	5,516.50	9,949.00	4,784.00	10,517.50	4,001.50	8,958.50	4,025.50	10,568.00	5,913.00	10,944.50	4,306.00	8,499.00	3,458.50	7,414.00	3,855.00	7,973.50	4,811.00	9,286.50	5,016.50

48

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed By Comcast of Maryland, Inc.
 Contract Labor Detail By Billing

APPENDIX J

Basic Unit Description	#119 10/25/00	#120 10/25/00	#121 11/1/00	#122 11/8/00	#123 11/8/00	#124 11/8/00	#125 11/18/00	#126 11/18/00	#127 11/18/00	#129 11/25/00	#130 11/27/00	#132 12/6/00	#133 12/6/00	#134 12/6/00	#137 12/22/00	#139 12/27/00	Total	G. L. Acct #70010 000000-0310- 040	G. L. Acct #75000 000000-0310- 040	G. L. Acct #70040 000000-0310- 045	
DISCONNECT		784	737			881		983		697		676		874	728		41,471				
DISCO Boxes		78	62			93		168		60		58		74	61		4,653				
DISCONNECT Ratchet Recovery	301	48	44	230	275	63	231	47	229	45	167	43	153	66	45	222	14,572				
Reconnects		9	13			10		12		16		17		12	7		1,019				
DISCONNECT CANCELS		5	2			2		2									186				
TRUCK ROLLS	48	9	4	38	47	2	42	32	44	15	50	13	31	25	18	48	3,096				
UNROUTED CONVERTS	366			281	372		317				230		206			292	14,156				
TRAP RECOVERY														431			1,603				
																	0				
Basic Charges Description	Basic Rate	#119 10/25/00	#120 10/25/00	#121 11/1/00	#122 11/8/00	#123 11/8/00	#124 11/8/00	#125 11/18/00	#126 11/18/00	#127 11/18/00	#129 11/25/00	#130 11/27/00	#132 12/6/00	#133 12/6/00	#134 12/6/00	#137 12/22/00	#139 12/27/00	Total			
DISCONNECTS	\$8.50	0.00	6,664.00	6,264.50	0.00	0.00	7,488.50	0.00	8,355.50	0.00	5,924.50	0.00	5,746.00	0.00	7,429.00	6,188.00	0.00	\$352,503.50	\$352,503.50		
DISCO BOXES	\$8.50	0.00	663.00	527.00	0.00	0.00	790.50	0.00	578.00	0.00	510.00	0.00	493.00	0.00	629.00	518.50	0.00	\$39,530.50	\$39,530.50		
DISCONNECT RATCHET RECOVERY	\$0.50	150.50	24.00	22.00	115.00	137.50	31.50	115.50	23.50	114.50	22.50	83.50	21.50	76.50	33.00	22.50	111.10	\$7,286.00	\$7,286.00		
RECONNECTS	\$17.50	0.00	157.50	227.50	0.00	0.00	175.00	0.00	210.00	0.00	280.00	0.00	297.50	0.00	210.00	122.50	0.00	\$31,407.50	\$31,407.50		\$11,017.50
DISCONNECT CANCELS	\$10.00	0.00	50.00	20.00	0.00	0.00	20.00	0.00	20.00	0.00	0.00	0.00	70.00	0.00	0.00	0.00	0.00	\$1,860.00	\$1,860.00		
TRUCK ROLLS	\$10.00	480.00	90.00	40.00	380.00	470.00	20.00	420.00	320.00	440.00	150.00	500.00	130.00	310.00	250.00	180.00	480.00	\$30,960.00	\$30,960.00		
UNROUTED CONVERTS	\$11.50	4,209.00	0.00	0.00	3,231.50	4,278.00	0.00	3,645.50	0.00	3,404.00	0.00	2,530.00	0.00	2,369.00	0.00	0.00	3,358.00	\$162,794.00	\$162,794.00		
TRAP RECOVERY	\$0.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.25	0.00	0.00	\$400.75	\$400.75		
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	\$0.00	\$0.00		
Total		4,839.50	7,648.50	7,011.00	3,726.50	4,885.50	8,525.50	4,181.00	9,507.00	3,958.50	6,887.00	3,113.50	6,758.00	2,755.50	8,659.25	7,031.50	3,949.00	628,762.25	\$185,724.25	\$209,670.50	\$31,407.50

DISCONNECTS EQUIPMENT RECONNECTS

49

APPENDIX K

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC 1205 Filed By Comcast of Maryland, Inc.
 Contract Labor Hours

Code	Description	Wires	Silver Bullets	Boxes	Total	1205 %	1205 Hours
500	Aerial Install - Unwired	718	530	0	1,248	0.00%	0
	Aerial Install - Prewired	574	424	0	998	0.00%	0
520	Underground Install - Unwired	905	771	0	1,676	0.00%	0
	Underground Install - Prewired	606	516	0	1,123	0.00%	0
540	Townhouse Install - Unwired	270	286	0	555	0.00%	0
	Townhouse Install - Prewired	421	446	0	868	0.00%	0
560	Apartment Install - Unwired	420	197	0	617	0.00%	0
	Apartment Install - Prewired	2,529	1,190	0	3,719	0.00%	0
TOTAL INSTALLS		10,445	11,360	0	21,805		0
750	Reinstall Aerial	840	1,934	0	2,774	88.24%	2,448
751	Reinstall Underground	427	1,426	0	1,853	88.24%	1,635
752	Reinstall Townhouse	918	2,170	0	3,087	88.24%	2,724
753	Reinstall Apartment	4,369	5,888	0	10,257	88.24%	9,051
TOTAL REINSTALLS		10,554	11,418	0	21,972		15,858
700	Reconnect	9,823	17,241	527	27,591	87.15%	24,157
580	Additional Outlets - Unwired	1,728	1,390	0	3,118	0.00%	0
580	Additional Outlets - Prewired	2,912	2,341	0	5,253	0.00%	0
580	Additional Outlets - Reconnect	9,022	7,254	0	16,276	100.00%	16,276
580	Additional Outlets - After Install	0	0	0	0	0.00%	0
581	A/O Separate Trip	4,830	4,905	0	9,735	0.00%	0
582	Change of Service	2,472	1,757	0	4,229	75.00%	3,172
640	Relocate Outlet	749	725	0	1,474	0.00%	0
710	Reconnect A/O	597	395	0	992	100.00%	992
TOTAL ADDITIONAL OUTLETS		22,910	18,767	0	41,677		20,440
TOTAL LABOR HOURS		45,127	53,969	1,527	82,623		47,429

57

APPENDIX E

MONTGOMERY COUNTY 1205 REVIEW

Comcast of Maryland, Inc.

Year 2000 Installer Labor Hours

Line No.	Job Title	Hire Date	Head Count (FTE)	Salary	2000 Wages	Total 2000 Hours	Training Hours	Vacation	Flex	Holiday Hours	Training Hours per FTE	Vacation Hours per FTE	Flex Hours per FTE	Total 2000 Non-Labor Hours	Net 2000 Labor Hours
1	Installer	08/01/00	0.4164			866.19	242.00	0.00	0.00	40.00	100.78	0.00	0.00	140.78	725.41
2	Installer	04/19/99	1.0000			2,080.00	44.00	27.00	28.00	64.00	44.00	27.00	28.00	163.00	1,917.00
3	Installer	08/24/98	1.0000			2,080.00	44.00	50.00	40.00	64.00	44.00	50.00	40.00	198.00	1,882.00
4	Installer	01/30/89	1.0000			2,080.00	43.00	23.00	78.00	64.00	43.00	23.00	78.00	208.00	1,872.00
5	Q/C Tech	06/21/99	1.0000			2,080.00	43.00	70.00	0.00	64.00	43.00	70.00	0.00	177.00	1,903.00
6	Installer	05/01/00	0.6685			1,390.47	210.00	0.00	0.00	56.00	140.38	0.00	0.00	196.38	1,194.08
7	Installer	06/21/99	1.0000			2,080.00	12.00	31.00	64.00	64.00	12.00	31.00	64.00	171.00	1,909.00
8	Installer	09/13/99	1.0000			2,080.00	13.00	0.00	79.00	64.00	13.00	0.00	79.00	156.00	1,924.00
9	Installer	02/22/00	0.8575			1,783.67	247.00	0.00	0.00	56.00	211.81	0.00	0.00	267.81	1,515.86
10	Installer	02/22/00	0.8575			1,783.67	207.00	0.00	0.00	56.00	177.51	0.00	0.00	233.51	1,550.16
11	Installer	12/21/99	1.0000			2,080.00	43.00	0.00	0.00	64.00	43.00	0.00	0.00	107.00	1,973.00
12	Installer Tech	05/15/98	1.0000			2,080.00	48.00	182.00	22.00	64.00	48.00	182.00	22.00	316.00	1,764.00
13	Installer Tech	02/25/91	1.0000			2,080.00	46.00	99.00	39.00	64.00	46.00	99.00	39.00	248.00	1,832.00
14	Installer Tech	09/03/91	1.0000			2,080.00	45.00	21.00	14.00	64.00	45.00	21.00	14.00	144.00	1,936.00
15	Q/C Tech	08/01/00	0.4164			866.19	209.00	145.00	45.00	40.00	87.04	60.38	18.74	206.16	660.03
16	Installer Tech	07/12/99	1.0000			2,080.00	13.00	40.00	16.00	64.00	13.00	40.00	16.00	133.00	1,947.00
17	Installer	09/20/99	1.0000			2,080.00	9.00	40.00	29.00	64.00	9.00	40.00	29.00	142.00	1,938.00
18	Installer	06/22/99	1.0000			2,080.00	12.00	0.00	53.00	64.00	12.00	0.00	53.00	129.00	1,951.00
19	Installer	09/12/99	1.0000			2,080.00	8.00	0.00	84.00	64.00	8.00	0.00	84.00	156.00	1,924.00
20	Installer	10/31/89	1.0000			2,080.00	43.00	40.00	56.00	64.00	43.00	40.00	56.00	203.00	1,877.00
21	Installer	02/22/00	0.8575			1,783.67	208.00	0.00	0.00	56.00	178.37	0.00	0.00	234.37	1,549.30
22	Installer	02/22/00	0.8575			1,783.67	208.00	0.00	26.00	56.00	178.37	0.00	22.30	256.66	1,527.01
23	Installer	10/18/99	1.0000			2,080.00	5.00	40.00	41.00	64.00	5.00	40.00	41.00	150.00	1,930.00
24	Installer	09/20/99	1.0000			2,080.00	87.00	0.00	41.00	64.00	87.00	0.00	41.00	192.00	1,888.00
25	Installer	05/19/00	0.6192			1,287.89	208.00	0.00	0.00	56.00	128.79	0.00	0.00	184.79	1,103.10
26	Installer	07/18/00	0.4548			945.97	211.00	16.00	24.00	40.00	95.96	7.28	10.92	154.15	791.82
27	Installer	06/28/99	1.0000			2,080.00	51.00	0.00	26.00	64.00	51.00	0.00	26.00	141.00	1,939.00
28	Installer	04/26/00	0.6822			1,418.96	244.00	0.00	20.00	56.00	166.45	0.00	13.64	236.10	1,182.86
29	Q/C Tech	11/17/97	1.0000			2,080.00	10.00	47.00	57.00	64.00	10.00	47.00	57.00	178.00	1,902.00
30	Installer	08/17/98	1.0000			2,080.00	51.00	40.00	90.00	64.00	51.00	40.00	90.00	245.00	1,835.00
31	Installer	08/08/00	0.3973			826.30	205.00	0.00	0.00	40.00	81.44	0.00	0.00	121.44	704.86
32	Installer	09/09/91	1.0000			2,080.00	45.00	80.00	9.00	64.00	45.00	80.00	9.00	198.00	1,882.00
33	Installer	10/11/99	1.0000			2,080.00	5.00	0.00	146.00	64.00	5.00	0.00	146.00	215.00	1,865.00
34	Installer	10/20/87	1.0000			2,080.00	50.00	53.00	78.00	64.00	50.00	53.00	78.00	245.00	1,835.00
35	Installer Tech	09/09/96	1.0000			2,080.00	8.00	30.00	60.00	64.00	8.00	30.00	60.00	162.00	1,918.00
36	Installer Tech	08/31/98	1.0000			2,080.00	45.00	30.00	10.00	64.00	45.00	30.00	10.00	149.00	1,931.00
37	Q/C Tech	06/28/99	1.0000			2,080.00	50.00	28.00	68.00	64.00	50.00	28.00	68.00	210.00	1,870.00
38	Installer	10/11/99	1.0000			2,080.00	10.00	27.00	68.00	64.00	10.00	27.00	68.00	169.00	1,911.00
39	Installer	11/20/89	1.0000			2,080.00	45.00	125.00	120.00	64.00	45.00	125.00	120.00	354.00	1,726.00
40	Installer	08/08/00	0.3973			826.30	250.00	0.00	0.00	40.00	99.32	0.00	0.00	139.32	686.99
41	Installer	09/09/89	1.0000			2,080.00	45.00	28.00	28.00	64.00	45.00	28.00	28.00	165.00	1,915.00
42	Installer	08/08/00	0.3973			826.30	207.00	0.00	0.00	40.00	82.23	0.00	0.00	122.23	704.07
43	Q/C Tech	09/27/98	1.0000			2,080.00	46.00	0.00	16.00	64.00	46.00	0.00	16.00	126.00	1,954.00
44	Q/C Tech	09/19/96	1.0000			2,080.00	47.00	0.00	48.00	64.00	47.00	0.00	48.00	159.00	1,921.00
45	Installer	02/22/00	0.8575			1,783.67	206.00	0.00	21.00	56.00	176.65	0.00	18.01	250.66	1,533.01
46	Installer	06/19/95	1.0000			2,080.00	0.00	90.00	34.00	64.00	0.00	90.00	34.00	188.00	1,892.00
47	Installer	09/15/99	1.0000			2,080.00	57.00	0.00	130.00	64.00	57.00	0.00	130.00	251.00	1,829.00
48	Installer	10/18/99	1.0000			2,080.00	45.00	14.00	14.00	64.00	45.00	14.00	14.00	137.00	1,943.00
49	Installer	09/20/99	1.0000			2,080.00	45.00	29.00	22.00	64.00	45.00	29.00	22.00	160.00	1,920.00
50	Installer	08/08/00	0.3973			826.30	244.00	0.00	0.00	40.00	96.93	0.00	0.00	136.93	689.37
51	Installer Sup.	09/27/99	1.0000			2,080.00	4.00	0.00	8.00	64.00	4.00	0.00	8.00	76.00	2,004.00
52	Total		45.1342	\$1,353,811.00	\$1,216,146.77	93,879.23	4,523.00	1,445.00	1,852.00	3,032.00	3,219.03	1,351.66	1,799.60	9,402.29	84,476.94
	Percentage									3.23%	3.43%	1.44%	1.92%	10.02%	89.98%
	Hours per FTE					2,080.00	100.21	32.02	41.03	67.18	71.32	29.95	39.87	208.32	1,871.68

APPENDIX M

MONTGOMERY COUNTY, MARYLAND
Comcast Cable of Maryland, Inc.
Review of Franchise-Related Costs

Line No.	Date Paid	Description/Date	Payments	Months of Amort.	Jul-98	Aug-98	Sep-98	Oct-98	Nov-98	Dec-98	Jan-99	Feb-99	Mar-99	Apr-99	May-99	Jun-99
1	17-Feb-99	Reimburse County for Expenses	\$200,000.00	7	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43	\$28,571.43
2	Year 1	PEG Support Fund	\$1,500,000.00	12	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00	\$125,000.00
3	Year 2	PEG Support Fund	\$1,525,500.00	12												
4	Year 3	PEG Support Fund	\$1,565,163.00	12												
5	Year 4	PEG Support Fund	\$1,605,857.24	12												
6	Year 1	Capital Grant for Access Equipment	\$1,800,000.00	180	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
7	Year 2	Capital Grant for Access Equipment	\$1,000,000.00	168												
8	Year 1	Capital Grant for Access Equip. - Maint.	\$200,000.00	12	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67
9	Year 2	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
10	Year 3	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
11	Year 4	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
12	Year 1	I-Net Separate Grant	\$1,250,000.00	180	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44
13	Year 2	I-Net Separate Grant	\$1,250,000.00	168												
14	Year 3	I-Net Capital Grant	\$1,200,000.00	12												
15	Year 4	I-Net Capital Grant	\$1,231,200.00	12												
16	Year 1	I-Net Capital Grant	\$1,263,211.20	12												
17	17-May-99	LOC Fees	\$163,135.96	3											\$24,558.10	\$54,378.65
18	16-Aug-99	LOC Fees	\$498,543.91	3												
19	15-Nov-99	LOC Fees	\$465,916.41	3												
20	16-Feb-00	LOC Fees	\$431,870.29	3												
21	15-May-00	LOC Fees	\$429,338.38	3												
22	18-Aug-00	LOC Fees	\$345,652.55	3												
23	24-Dec-00	LOC Fees	\$53,216.90	3												
24		TOTAL			\$187,182.54	\$187,182.54	\$187,182.54	\$187,182.54	\$187,182.54	\$187,182.54	\$187,182.54	\$158,611.11	\$158,611.11	\$158,611.11	\$183,169.21	\$212,989.76
25		TOTAL 2/1/98 -1/31/99 - True Up									\$1,310,277.78					
26		TOTAL 7/1/99 -6/30/2000 - Projected														
27		TOTAL WITH INTEREST														
28		TOTAL 2/1/99 -1/31/2000 - True Up 1														
29		TOTAL 2/1/2000 -2/29/2000 True Up 2														
30		TOTAL 7/1/2000 -6/30/2001 Projected														
31		TOTAL WITH INTEREST														
32		TOTAL 3/1/2000 -2/28/2001 True Up 1														
33		TOTAL 7/1/2001 -6/30/2002 Projected														
34		TOTAL WITH INTEREST														

51

MONTGOMERY COUNTY, MARYLAND
 Comcast Cable of Maryland, Inc.
 Review of Franchise-Related Costs

Line No	Date Paid	Description/Date	Payments	Months of Amort.	Jul-99	Aug-99	Sep-99	Oct-99	Nov-99	Dec-99	Jan-00	Feb-00	Mar-00	Apr-00	May-00	Jun-00
1	17-Feb-99	Reimburse County for Expenses	\$200,000.00	7												
2	Year 1	PEG Support Fund	\$1,500,000.00	12												
3	Year 2	PEG Support Fund	\$1,525,500.00	12	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00	\$127,125.00
4	Year 3	PEG Support Fund	\$1,563,163.00	12												
5	Year 4	PEG Support Fund	\$1,605,857.24	12												
6	Year 1	Capital Grant for Access Equipment	\$1,800,000.00	180	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
7	Year 2	Capital Grant for Access Equipment	\$1,000,000.00	168	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38
8	Year 1	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
9	Year 2	Capital Grant for Access Equip. - Maint.	\$200,000.00	12	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67
10	Year 3	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
11	Year 4	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
12	Year 1	I-Net Separate Grant	\$1,250,000.00	180	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44
13	Year 2	I-Net Separate Grant	\$1,250,000.00	168	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48
14	Year 2	I-Net Capital Grant	\$1,200,000.00	12	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00	\$100,000.00
15	Year 3	I-Net Capital Grant	\$1,231,200.00	12												
16	Year 4	I-Net Capital Grant	\$1,263,211.20	12												
17	17-May-99	LOC Fees	\$163,135.96	3	\$54,378.65	\$29,820.55										
18	16-Aug-99	LOC Fees	\$498,543.91	3		\$80,410.31	\$166,181.30	\$166,181.30	\$85,771.00							
19	15-Nov-99	LOC Fees	\$465,916.41	3					\$77,652.74	\$155,305.47	\$155,305.47	\$77,652.74				
20	16-Feb-00	LOC Fees	\$431,870.29	3								\$64,532.34	\$143,956.76	\$143,956.76	\$79,424.42	\$143,112.79
21	15-May-00	LOC Fees	\$429,338.38	3											\$73,864.67	
22	18-Aug-00	LOC Fees	\$345,652.55	3												
23	29-Dec-00	LOC Fees	\$53,216.90	3												
24		TOTAL			\$328,507.62	\$384,359.83	\$440,310.27	\$440,310.27	\$437,552.70	\$429,434.44	\$429,434.44	\$416,314.05	\$418,085.73	\$418,085.73	\$427,418.06	\$417,241.76
25		TOTAL 2/1/98 -1/31/99 - True Up														
26		TOTAL 7/1/99 -6/30/2000 - Projected														
27		TOTAL WITH INTEREST														
28		TOTAL 2/1/99 -1/31/2000 - True Up 1									\$3,761,901.88					
29		TOTAL 2/1/2000 -2/29/2000 True Up 2										\$416,314.05				
30		TOTAL 7/1/2000 -6/30/2001 Projected														
31		TOTAL WITH INTEREST									\$3,955,134.38	\$439,689.52				
32		TOTAL 3/1/2000 -2/28/2001 True Up														
33		TOTAL 7/1/2001 -6/30/2002 Projected														
34		TOTAL WITH INTEREST														

62

MONTGOMERY COUNTY, MARYLAND
Comcast Cable of Maryland, Inc.
Review of Franchise-Related Costs

Line No	Date Paid	Description/Date	Payments	Months of Amort.	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01	Mar-01	Apr-01	May-01	Jun-01
1	17-Feb-99	Reimburse County for Expenses	\$200,000.00	7												
2	Year 1	PEG Support Fund	\$1,500,000.00	12												
3	Year 2	PEG Support Fund	\$1,525,500.00	12												
4	Year 3	PEG Support Fund	\$1,565,163.00	12	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25	\$130,430.25
5	Year 4	PEG Support Fund	\$1,605,857.24	12												
6	Year 1	Capital Grant for Access Equipment	\$1,800,000.00	180	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
7	Year 2	Capital Grant for Access Equipment	\$1,000,000.00	168	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38
8	Year 1	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
9	Year 2	Capital Grant for Access Equip. - Maint.	\$200,000.00	12	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67
10	Year 3	Capital Grant for Access Equip. - Maint.	\$200,000.00	12	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67
11	Year 4	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
12	Year 1	I-Net Separate Grant	\$1,250,000.00	180	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44
13	Year 2	I-Net Separate Grant	\$1,250,000.00	168	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48
14	Year 2	I-Net Capital Grant	\$1,200,000.00	12												
15	Year 3	I-Net Capital Grant	\$1,231,200.00	12	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00	\$102,600.00
16	Year 4	I-Net Capital Grant	\$1,263,211.20	12												
17	17-May-99	LOC Fees	\$163,135.96	3												
18	16-Aug-99	LOC Fees	\$498,543.91	3												
19	15-Nov-99	LOC Fees	\$465,916.41	3												
20	16-Feb-00	LOC Fees	\$431,870.29	3												
21	15-May-00	LOC Fees	\$429,338.38	3	\$143,112.79	\$69,248.13										
22	18-Aug-00	LOC Fees	\$345,652.55	3		\$48,317.02	\$115,217.52	\$115,217.52	\$66,900.49							
23	29-Dec-00	LOC Fees	\$53,216.90	3					\$1,144.45	\$17,738.97	\$17,738.97	\$16,594.52				
24		TOTAL			\$423,147.01	\$397,599.37	\$395,251.73	\$395,251.73	\$348,079.16	\$297,773.18	\$297,773.18	\$296,628.74	\$280,034.22	\$280,034.22	\$280,034.22	\$280,034.22
25		TOTAL 2/1/98 - 1/31/99 - True Up														
26		TOTAL 7/1/99 - 6/30/2000 - Projected														
27		TOTAL WITH INTEREST														
28		TOTAL 2/1/99 - 1/31/2000 - True Up 1														
29		TOTAL 2/1/2000 - 2/29/2000 True Up 2														
30		TOTAL 7/1/2000 - 6/30/2001 Projected														\$3,971,640.99
31		TOTAL WITH INTEREST														\$4,316,219.03
32		TOTAL 3/1/2000 - 2/28/2001 True Up										\$4,532,335.40				
33		TOTAL 7/1/2001 - 6/30/2002 Projected														
34		TOTAL WITH INTEREST										\$4,866,324.99				

63

MONTGOMERY COUNTY, MARYLAND
Comcast Cable of Maryland, Inc.
Review of Franchise-Related Costs

Line No	Date Paid	Description/Date	Payments	Months of Amort.	Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02
1	17-Feb-99	Reimburse County for Expenses	\$200,000.00	7												
2	Year 1	PEG Support Fund	\$1,500,000.00	12												
3	Year 2	PEG Support Fund	\$1,525,500.00	12												
4	Year 3	PEG Support Fund	\$1,565,163.00	12												
5	Year 4	PEG Support Fund	\$1,605,857.24	12	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44	\$133,821.44
6	Year 1	Capital Grant for Access Equipment	\$1,800,000.00	180	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00	\$10,000.00
7	Year 2	Capital Grant for Access Equipment	\$1,000,000.00	168	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38	\$5,952.38
8	Year 1	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
9	Year 2	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
10	Year 3	Capital Grant for Access Equip. - Maint.	\$200,000.00	12												
11	Year 4	Capital Grant for Access Equip. - Maint.	\$200,000.00	12	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67	\$16,666.67
12	Year 1	I-Net Separate Grant	\$1,250,000.00	180	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44	\$6,944.44
13	Year 2	I-Net Separate Grant	\$1,250,000.00	168	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48	\$7,440.48
14	Year 2	I-Net Capital Grant	\$1,200,000.00	12												
15	Year 3	I-Net Capital Grant	\$1,231,200.00	12												
16	Year 4	I-Net Capital Grant	\$1,263,211.20	12	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60	\$105,267.60
17	17-May-99	LOC Fees	\$163,135.96	3												
18	16-Aug-99	LOC Fees	\$498,543.91	3												
19	15-Nov-99	LOC Fees	\$465,916.41	3												
20	16-Feb-00	LOC Fees	\$431,870.29	3												
21	15-May-00	LOC Fees	\$429,338.38	3												
22	18-Aug-00	LOC Fees	\$345,652.55	3												
23	29-Dec-00	LOC Fees	\$53,216.90	3												
24		TOTAL			\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00	\$286,093.00
25		TOTAL 2/1/98 - 1/31/99 - True Up														
26		TOTAL 7/1/99 - 6/30/2000 - Projected														
27		TOTAL WITH INTEREST														
28		TOTAL 2/1/99 - 1/31/2000 - True Up 1														
29		TOTAL 2/1/2000 - 2/29/2000 True Up 2														
30		TOTAL 7/1/2000 - 6/30/2001 Projected														
31		TOTAL WITH INTEREST														\$3,433,116.06
32		TOTAL WITH INTEREST														\$3,739,461.18

APPENDIX N

APPENDIX O

68



PUBLIC NOTICE

FEDERAL COMMUNICATIONS COMMISSION

445 12TH STREET, SW

WASHINGTON, D.C. 20554

DA 01-2302

News media information 202/418-0500 Fax-On-Demand 202/418-2330 Internet: <http://www.fcc.gov> <ftp.fcc.gov>

CABLE SERVICES BUREAU ACTION

October 4, 2001

INFLATION ADJUSTMENT FIGURES FOR CABLE OPERATORS USING FCC FORMS 1210 AND 1240 NOW AVAILABLE

Under Commission rules, cable operators may adjust the non-external cost portion of their rates for inflation, 47 C.F.R. § 76.922 (d) (2) and § 76.922 (e) (2). For operators filing FCC Form 1210, an annual adjustment may be made based on inflation occurring from June 30 of the previous year to June 30 of the year in which the inflation adjustment is made. For operators filing FCC Form 1240, an adjustment may be made based on quarterly figures. All adjustments are based on changes in the Gross National Product Price Index (GNP-PI) as published by the Bureau of Economic Analysis (BEA) of the United States Department of Commerce. The indexes used, the Gross National Product: Chain-type price indexes, were obtained from Table 5 of the BEA news release dated September 28, 2001 (BEA 01-29).

FCC Form 1210

The inflation factor for the 12 months ended June 30, 2001 is 1.0224. Operators that wish to take this year's inflation adjustment using FCC Form 1210 should enter the figure 1.0224 on Lines I5 and J5 of the form. This year's inflation adjustment factor is calculated by taking the GNP-PI from the second quarter of 2001 (109.16) and dividing by the GNP-PI for the second quarter of 2000 (106.77). Operators may take this year's inflation adjustment between October 1, 2001 and August 31, 2002.

FCC Form 1240

The Second Quarter 2001 Inflation Factor for operators using FCC Form 1240 is 1.0208. The adjustment factor of 1.0208 is a measure of the annualized change in prices occurring over the period from April 1, 2001 to June 30, 2001. The inflation adjustment factor is calculated by taking the GNP-PI from the second quarter of 2001 (109.16) and dividing by the GNP-PI for the first quarter of 2001 (108.60). The result of this calculation is converted from a quarterly change measurement factor to an annual change measurement factor by raising it to the fourth power.

Operators calculating the Inflation Factor for a True-Up Period which includes some portion of the second quarter of 2001 should enter the inflation factor on the appropriate lines of Worksheet 1 of FCC Form 1240 as "0.0208." Operators using this factor for calculating the Projected Period Inflation Segment of FCC Form 1240 should enter this number on Line C3 (January, 1996 version), or Line C5 (July, 1996 version), as "1.0208."

To date, the Commission has released twenty-four quarterly inflation factors for use with FCC Form 1240. The following table lists these factors:

Year	Quarter	Dates Covered	Inflation Factor
1995	Third	Jul. 1, 1995 - Sep. 30, 1995	2.22%
1995	Fourth	Oct. 1, 1995 - Dec. 31, 1995	2.22%
1996	First	Jan. 1, 1996 - Mar. 31, 1996	2.39%
1996	Second	Apr. 1, 1996 - Jun. 30, 1996	2.22%
1996	Third	Jul. 1, 1996 - Sep. 30, 1996	2.21%
1996	Fourth	Oct. 1, 1996 - Dec. 31, 1996	1.83%
1997	First	Jan. 1, 1997 - Mar. 31, 1997	2.70%
1997	Second	Apr. 1, 1997 - Jun. 30, 1997	1.77%
1997	Third	Jul. 1, 1997 - Sep. 30, 1997	1.43%
1997	Fourth	Oct. 1, 1997 - Dec. 31, 1997	1.43%
1998	First	Jan. 1, 1998 - Mar. 31, 1998	1.14%
1998	Second	Apr. 1, 1998 - Jun. 30, 1998	0.82%
1998	Third	Jul. 1, 1998 - Sep. 30, 1998	1.00%
1998	Fourth	Oct. 1, 1998 - Dec. 31, 1998	0.78%
1999	First	Jan. 1, 1999 - Mar. 31, 1999	1.60%
1999	Second	Apr. 1, 1999 - Jun. 30, 1999	1.35%
1999	Third	Jul. 1, 1999 - Sep. 30, 1999	1.04%
1999	Fourth	Oct. 1, 1999 - Dec. 31, 1999	1.96%
2000	First	Jan. 1, 2000 - Mar. 31, 2000	3.00%
2000	Second	Apr. 1, 2000 - Jun. 30, 2000	2.40%
2000	Third	Jul. 1, 2000 - Sep. 30, 2000	1.62%
2000	Fourth	Oct. 1, 2000 - Dec. 31, 2000	1.99%
2001	First	Jan. 1, 2001 - Mar. 31, 2001	3.23%
2001	Second	Apr. 1, 2001 - Jun. 30, 2001	2.08%

The Commission releases a new quarterly inflation factor for operators using FCC Form 1240 four times each year. The inflation factor for a given quarter is usually released between three and four months after the end of the quarter, depending on the schedule of the Department of Commerce. The release of a new factor is posted on the Commission's Internet site at: <http://www.fcc.gov/Bureaus/Cable/WWW/csb.html>.

Media Contact: Michelle Russo at (202) 418-2358
 Cable Services Bureau Contact: Nand Gupta at (202) 418-2279
 TTY: (202) 418-7172

--FCC--

70

APPENDIX P

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC Form 1240 Filing of Comcast
 Programming Cost Per Channel & Total Cost
 LABELED CONFIDENTIAL BY COMCAST - NOT FOR PUBLIC DISCLOSURE

Line No.	Chan.	Prog.	True-Up Period											
			Mar-00	Apr-00	May-00	Jun-00	Jul-00	Aug-00	Sep-00	Oct-00	Nov-00	Dec-00	Jan-01	Feb-01
1	2	Prevue Guide												
2	3	International Channel												
3	4	Weather Radar												
4	8	News Channel 8												
5	13	IX												
6	19	C-Span												
7	34	The Learning Channel												
8	36	TBS												
9	39	Game Show												
10	68	WGN												
11	68	Fox News												
12	96	Court TV												
13		Total Cost Per Subscriber	\$260,901.97	\$260,033.86	\$259,771.01	\$258,972.83	\$279,670.42	\$279,916.67	\$279,271.82	\$280,123.53	\$280,702.35	\$282,252.19	\$298,163.42	\$300,715.27
14		Subs Per Month Per Comcast	215,601	214,881	214,663	214,001	213,841	213,095	212,350	213,021	213,477	214,698	215,999	217,933
15		Free Subscribers [A]	788	785	785	782	728	716	739	755	797	789	821	922
16		Reverse Adjustment for Aged Receivables	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	4,037	2,691	1,345
17		Total Subscribers	220,426	219,703	219,485	218,820	218,606	217,848	217,126	217,813	218,311	219,524	219,511	220,200
18		Cost Per Subscriber	\$1.18363	\$1.18357	\$1.18355	\$1.18350	\$1.27934	\$1.28492	\$1.28622	\$1.28607	\$1.28579	\$1.28575	\$1.35831	\$1.36565
19		Cost Per Subscriber Per Comcast	\$1.28210	\$1.28210	\$1.28210	\$1.28210	\$1.31720	\$1.45620	\$1.45620	\$1.45620	\$1.45620	\$1.45620	\$1.47870	\$1.47870
20		Difference	(\$0.09847)	(\$0.09853)	(\$0.09855)	(\$0.09860)	(\$0.03786)	(\$0.17128)	(\$0.16998)	(\$0.17013)	(\$0.17041)	(\$0.17045)	(\$0.12039)	(\$0.11305)
21		Total Programming Expense - True-Up Period (Sum of Line 12)	\$3,320,495.34											
22		Total Programming Expense - Projected Period (Sum of Line 12)												
23		Average Subscribers (Line 17)	218,948											

[A] Data not provided for March thru June, estimated by A&S.

72

MONTGOMERY COUNTY, MARYLAND
 Review of 2001 FCC Form 1240 Filing of Comcast
 Programming Cost Per Channel & Total Cost
 LABELED CONFIDENTIAL BY COMCAST - NOT FOR PUBLIC DISCLOSURE

Line No.	Chan.	Prog.	Projected Period											
			Jul-01	Aug-01	Sep-01	Oct-01	Nov-01	Dec-01	Jan-02	Feb-02	Mar-02	Apr-02	May-02	Jun-02
1	2	Preview Guide												
2	3	International Channel												
3	4	Weather Radar												
4	8	News Channel 8												
5	13	IX												
6	19	C-Span												
7	34	The Learning Channel												
8	36	TBS												
9	39	Game Show												
10	68	WGN												
11	68	Fox News												
12	96	Court TV												
13		Total Cost Per Subscriber	\$312,144.60	\$312,144.60	\$312,144.60	\$312,144.60	\$312,144.60	\$312,144.60	\$355,739.90	\$355,739.90	\$355,739.90	\$355,739.90	\$355,739.90	\$355,739.90
14		Subs Per Month Per Comcast	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182
15		Free Subscribers [A]												
16		Reverse Adjustment for Aged Receivables	0	0	0	0	0	0	0	0	0	0	0	0
17		Total Subscribers	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182	219,182
18		Cost Per Subscriber	\$1.42413	\$1.42413	\$1.42413	\$1.42413	\$1.42413	\$1.42413	\$1.62303	\$1.62303	\$1.62303	\$1.62303	\$1.62303	\$1.62303
19		Cost Per Subscriber Per Comcast	\$1.58170	\$1.58170	\$1.58170	\$1.58170	\$1.58170	\$1.58170	\$1.65870	\$1.65870	\$1.65870	\$1.65870	\$1.65870	\$1.65870
20		Difference	(\$0.15757)	(\$0.15757)	(\$0.15757)	(\$0.15757)	(\$0.15757)	(\$0.15757)	(\$0.03567)	(\$0.03567)	(\$0.03567)	(\$0.03567)	(\$0.03567)	(\$0.03567)
21		Total Programming Expense - True-Up Period (Sum of Line 12)												
22		Total Programming Expense - Projected Period (Sum of Line 12)												
23		Average Subscribers [Line 17]												

\$4,007,307.04

219,182

[A] Data not provided for March thru June, estimated by A&S.

73

APPENDIX Q

MONTGOMERY COUNTY 1205 REVIEW

Comcast of Maryland, Inc.

Year 2000 Phone Call Statistics For Allocation of Maintenance Facilities

Line No.	Description	Total	Programming/ BST	Programming/ CPS	Programming/ Premium	@Home	Diginet	Equipment	Internet Equipment	Programming Guides	Installations
	Activity per March 2001 Monthly Operations Report		219,213	199,722	127,518	7,657	9,028	390,115	7,657	36,219	5,980
	Phone Calls										
	Total Phone Calls	2,189,067									
	Calls Answered by CSR	1,364,964									
	Calls Answered by ARIJ	692,696									
	Total Calls Answered	2,057,660									
	Phone Calls For Sales Marketing										
	Orders Placed	28,727	6,278	5,720	3,652	219	259	11,173	219	1,037	169
	Phone Calls For Service										
	Education/Inquiry	164,926	36,045	32,840	20,968	1,259	1,484	64,146	1,259	5,955	970
	Resolved by Phone	98,952	21,626	19,703	12,580	755	891	38,486	755	3,573	582
	Need Service Call	54,199	11,845	10,792	6,890	414	488	21,080	414	1,957	319
	Total	346,804	75,794	69,055	44,090	2,647	3,121	134,885	2,647	12,523	2,040
	Regulated Activities	212,719	75,794					134,885			2,040
	Regulated Activities as a Percentage of Calls Answered	10.3379%									

75

ATTACHMENT 2: REVISED FORM 1205

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

Community Unit Identifier (CUI) of cable system		Date of Form Submission	
See Attached		3/12/2002 Revised	
Name of Cable Operator			
Comcast Cable of Maryland, Inc.			
Mailing Address of Cable Operator			
20-West Gude Drive			
City	State	ZIP Code	
Rockville	MD	20850	
Name and Title of person completing this form:			
Richard W. Sander, Jr., Vice President of Finance for the Mid-Atlantic Division			
Telephone number		Fax Number	
(410) 931-4600		(410) 931-6750	
Name of Local Franchising Authority			
Montgomery County Cable Office			
Mailing Address of Local Franchising Authority			
100 Maryland Avenue, 3rd Floor			
City	State	ZIP Code	
Rockville	MD	20850	

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	Maintenance Facilities	Other 1. (Specify below)	Other 2. (Specify below)
B	Gross Book Value	\$590,558.58	\$182,353.04	\$479,870.52		\$0.00
C	Accumulated Depreciation	\$425,858.88	\$87,486.09	\$366,886.84		\$0.00
D	Deferred Taxes					
E	Net Book Value [B-(C+D)]	\$164,699.7056	\$94,866.9515	\$112,983.6794	\$0.00	\$0.00
F	Rate of Return	0.1125				
G	Calculation of Gross-up Rate					
G1	Federal Income Tax Rate	0.35				
G2	State Income Tax Rate	0.07				
G3	Net Total Income Tax Rate [(G1+G2)-(G1 x G2)]	0.3953				
G4	Adjustment to Reflect Interest Deductibility					
G4a	Actual Interest Amount	\$3,950,100.28				
G4b	Total Net Assets	\$141,781,895.00				
G4c	Base Return on Investment Amount [G4b x F]	\$15,950,463.1875				
G4d	Interest Deductibility Factor [G4a/G4c]	0.2476				
G5	Effective Tax Rate [G3 x (1-G4d)] [C-Corps skip to G7]	0.2976				
G6	Adjustments for Non-C Corporations					
G6a	Base Return on Investment Amount [G4c]					
G6b	Distributions	\$0.00				
G6c	Contributions (may not exceed G6b)	\$0.00				
G6d	Returns Subject to Income Tax [G6a-G6b+G6c]					
G6e	Returns Percentage Subject to Income Tax [G6d/G6a]					
G7	Gross-Up Rate [C-Corps: 1/(1-G5) Other: 1/(1-(G5 x G6e))]	1.4236				
H	Grossed-Up Rate of Return [F x G7]	0.1602				
I	Return on Investment Grossed-Up for Taxes [E x H]	\$26,377,471.7	\$15,193,410.6	\$18,094,894.7	\$0.00	\$0.00
J	Current Provision for Depreciation	\$58,715.10	\$14,048.27	\$39,301.95	\$0.00	\$0.00
K	Annual Capital Costs [I+J]	\$85,092,574.3	\$29,241,682.2	\$57,396,841.7	\$0.00	\$0.00
L	GRAND TOTAL [sum of Line K entries]	\$171,731,098.8				

Box 1.

Specify: Other 1. _____

Specify: Other 2. _____

SCHEDULE B: ANNUAL OPERATING EXPENSES FOR SERVICE INSTALLATION AND MAINTENANCE OF EQUIPMENT							
A		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.	\$592,846.79	\$541,440.28	\$0.00	\$144,076.96	\$72,538.36	\$1,896,119.55
B	GRAND TOTAL [sum of Line A entries]	\$3,247,021.93					

Box 2.

Specify: Other 1. Vehicle Maintenance, Gas and Oil

Specify: Other 2. Cost of Contract Labor

78

SCHEDULE C: CAPITAL COSTS OF LEASED CUSTOMER EQUIPMENT								
A	Equipment	Remote 1	Remote 2	Remote 3	Converter 1	Converter 2	Converter 3	Other Equip.
B	Total Maintenance/Service Hours (Attach Explanation)	7,659			29,658	0	0	
C	Total # of Units in Service	181,137			234,622	0	0	
D	Gross Book Value	\$2,496,100.83			\$32,393,575.54	\$1,943,144.00	\$0.00	
E	Accumulated Depreciation	\$2,275,330.36			\$28,885,591.71	\$1,943,144.00	\$0.00	
F	Deferred Taxes	\$0.00			\$0.00	\$0.00	\$0.00	
G	Net Book Value [D-(E+F)]	\$220,770.475	\$0.00	\$0.00	\$3,507,983.8283	\$0.00	\$0.00	
H	Grossed-Up Rate of Return (From Sched. A, Line H)	0.1602						
I	Return on Investment Grossed-Up for Taxes [G x H]	\$35,357.4815	\$0.00	\$0.00	\$561,820.9289	\$0.00	\$0.00	\$0.00
J	Current Provision for Depreciation	\$336,970.63			\$2,068,238.50	\$0.00	\$0.00	
K	Annual Capital Costs [I + J]	\$372,328.1152	\$0.00	\$0.00	\$2,630,059.4278	\$0.00	\$0.00	\$0.00
L	GRAND TOTAL (sum of Line K entries)	\$3,002,387.543						

Box 3.

SCHEDULE D: AVERAGE HOURS PER INSTALLATION	
A. Average Hours per Unwired Home Installation (attach an explanation)	1.89
B. Average Hours per Pre-Wired Home Installation (attach an explanation)	1.25
C. Average Hours per Reconnect Home Installation (attach an explanation)	1.20
D. Average Hours per Additional Connection at Initial Installation Unwired (attach an explanation)	0.83
E. Other Installation (by Item Type):	
Item 1. (Specify): Additional Connection at Time of Initial Installation Prewire	
Average Hours per Installation (attach an explanation)	0.57
Item 2. (Specify): Additional Connection at Reconnection	
Average Hours per Installation (attach an explanation)	0.38
Item 3. (Specify): Additional Connection Requiring Separate Trip	
Average Hours per Installation (attach an explanation)	1.25

79

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]	\$171,731.098
2. Total Annual Operating Expenses for Installation and Maintenance [Schedule B, Box 2]	\$3,247,021.93
3. Total Capital Costs and Operating Expenses for Installation and Maintenance [Line 1 + Line 2]	\$3,418,753.028
4. Customer Equipment and Installation Percentage (attach an explanation)	1.000
5. Annual Customer Equipment Maintenance and Installation Costs, Excluding Costs of Leased Equipment (Line 3 x Line 4)	\$3,418,753.028
6. Total Labor Hours for Maintenance and Installation of Customer Equipment and Services (attach explanation)	159,682
7. Hourly Service Charge (HSC) (Line 5/Line 6)	\$21.4098

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)	\$21.4098
OR	
9. Average Charge for Installation Types	
a. Unwired Home Installation	
a1. HSC (Line 7)	\$21.4098
a2. Average Hours per Unwired Home Installation (Schedule D, Line A)	1.89
a3. Charge per Unwired Home Installation [a1 x a2]	\$40.375
b. Pre-wired Home Installation	
b1. HSC (Line 7)	\$21.4098
b2. Average Hours per Pre-wired Home Installation (Schedule D, Line B)	1.25
b3. Charge per Pre-wired Home Installation [b1 x b2]	\$26.7624
c. Reconnect Installation	
c1. HSC (Line 7)	\$21.4098
c2. Average Hours per Reconnect Home Installation (Schedule D, Line C)	1.56
c3. Charge per Reconnect Home Installation [c1 x c2]	\$33.3974
d. Additional Connection @ Initial Installation Unwired	
d1. HSC (Line 7)	\$21.4098
d2. Avg. Hours per Additional Connection @ Initial Installation Unwired [Schedule D, Line D]	0.83
d3. Charge per Additional Connection @ Initial Installation Unwired [d1 x d2]	\$17.7701
e. Other Installations (As specified in Schedule D, Line E):	
e1. HSC (Line 7)	\$21.4098
e2. Average Hours per Installation of Item 1 [Schedule D, Line E, Item 1]	0.57
e3. Charge per Installation of Item 1 [e1 x e2]	\$12.2036
e4. HSC (Line 7)	\$21.4098
e5. Average Hours per Installation of Item 2 [Schedule D, Line E, Item 2]	0.38
e6. Charge per Installation of Item 2 [e4 x e5]	\$8.1357
e7. HSC (Line 7)	\$21.4098
e8. Average Hours per Installation of Item 3 [Schedule D, Line E, Item 3]	1.25
e9. Charge per Installation of Item 3 [e7 x e8]	\$26.7622

80

STEP C. Charges for leased Remotes (Calculate separately for each significantly different type)	a Remote 1	b Remote 2	c Remote 3
10. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	7659.2882	0	0
11. HSC [Line 7]	\$21,4098	\$21,4098	\$21,4098
12. Total Maintenance/Service Cost [Line 10 x Line 11]	\$163,983,4601	\$0,00	\$0,00
13. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$572,328,1152	\$0,00	\$0,00
14. Total Cost of Remote [Line 12 + Line 13]	\$536,311,5753	\$0,00	\$0,00
15. Number of Units in Service [Corresponding column from Schedule C, Line C]	181157	0	0
16. Unit Cost [Line 14/Line 15]	\$2,9605	\$0,00	\$0,00
17. Rate per Month [Line 16/(12)]	\$0,2467	\$0,00	\$0,00

STEP D. Charges for leased Converter Boxes (Calculate separately for each significantly different type)	a Converter 1	b Converter 2	c Converter 3
18. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	296582,168	0	0
19. HSC [Line 7]	\$21,4098	\$21,4098	\$21,4098
20. Total Maintenance/Service Cost [Line 18 x 19]	\$634,977,2052	\$0,00	\$0,00
21. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$2,630,059,4278	\$0,00	\$0,00
22. Total Cost of Converter [Line 20+ Line 21]	\$3,265,036,633	\$0,00	\$0,00
23. Number of Units in Service [Corresponding column from Schedule C, Line C]	234622	0	0
24. Unit Cost [Line 22/Line 23]	\$13,9162	\$0,00	\$0,00
25. Rate per Month [Line 24/(12)]	\$1,1597	\$0,00	\$0,00

STEP E. Charges for Other Leased Equipment	
26. Total Maintenance/Service Hours [Corresponding column from Schedule C, Line B]	0
27. HSC [Line 7]	\$21,4098
28. Total Maintenance/Service Cost [Line 26 x Line 27]	\$0,00
29. Annual Capital Costs [Corresponding column from Schedule C, Line K]	\$0,00
30. Total Cost of Equipment [Line 28+Line 29]	\$0,00
31. Number of Units in Service [Corresponding column from Schedule C, Line C]	0
32. Unit Cost [Line 30/Line 31]	\$0,00
33. Rate per Month [Line 32/(12)]	\$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)	\$21,4098
36b. Average Hours to Change Service Tiers	0.75
36c. Average Charge for Changing Service Tiers [Line 36a x Line 36b]	\$16,0573

WORKSHEET FOR CALCULATING TOTAL EQUIPMENT AND INSTALLATION COSTS	
1. Total Capital Costs of Installation and Maintenance (Schedule A, Box 1)	\$171,731.098
2. Total Annual Operating Expenses for Installation and Maintenance (Schedule B, Box 2)	\$3,247,021.93
3. Total Annual Capital Costs of Installation and Maintenance (Line 1 + Line 2)	\$3,418,753.028
4. Customer Equipment and Installation Percentage (attach explanation)	1.000
5. Annual Customer Equipment Maintenance and Installation Costs, Excluding Costs of Leased Equipment (Line 3 x Line 4)	\$3,418,753.028
6. Total Capital Costs of Leased Customer Equipment (Schedule C, Box 3)	\$3,002,387.543
7. Annual Customer Equipment and Installation Costs (Line 5 + Line 6)	\$6,421,140.571
8. Percentage Allocation to Franchise Area (see instructions)	1.00
9. Allocated Annual Equipment and Installation Cost (Line 7 x Line 8)	\$6,421,140.571
10. Monthly Equipment and Installation Cost (Line 9 / (12))	\$535,095.0476
11. Number of Basic Subscribers in Franchise	218,355
12. Monthly Equipment and Installation Cost per Subscriber (Line 10 / Line 11)	\$2,4506
13. Inflation Adjustment Factor (See Instructions)	1.00
14. Adjusted Monthly Equipment and Installation Cost per Subscriber (Line 12 x Line 13)	\$2,4506

82

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]	\$40.37	\$37.03
2. Installation of Prewired Homes [Step B, Line 9b1]	\$26.77	\$24.62
3. Installation of Reconnect Home [Step B, Line 9c3]	\$25.60	\$24.62
4. Installation of Additional Connection @ Initial Installation Unwired [Step B, Line 9d3]	\$17.97	\$16.35
5. Other Installations (specify) [Step B, Lines 9e3, 9e6, 9e9]		
a. Additional Connection at Time of Initial Installation Prewire	\$12.20	\$11.23
b. Additional Connection at Reconnection	\$8.14	\$7.48
c. Additional Connection Requiring Separate Trip	\$26.76	\$23.44
2. Monthly Charge for Lease of Remote Controls [Step C, Line 17, columns a-c]		
Remote Control Type 1:	\$0.25	\$0.22
Remote Control Type 2:	\$0.00	\$0.00
Remote Control Type 3:	\$0.00	\$0.00
3. Monthly Charge for Lease of Converter Boxes [Step D, Line 25, columns a-c]		
Converter Box Type 1:	\$1.16	\$1.00
Converter Box Type 2:	\$0.00	\$0.00
Converter Box Type 3:	\$0.00	\$0.00
4. Monthly Charge for Lease of Other Equipment [Step E, Line 33]		
Other Equipment (Specify)	\$0.00	\$0.00
5. Charge for Changing Tiers (if any) [Step F, Line 34, 35 or 36c]		
	\$16.06	\$15.59

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 (You must attach a full explanation)
 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 Comcast Cable of Maryland, Inc.	Signature
Date 3/12/02 (Revised 1205 Filing)	Title Vice President of Finance for the Mid-Atlantic Division

83

Comcast Cable of Maryland, Inc
Montgomery
FCC Form 1240
CUID of Cable System

MD0057 Gaithersburg
MD0222 Rockville
MD0223 Chevy Chase
MD0224 Silver Spring
MD0225 Washington Grov
MD0226 Takoma Park
MD0227 Somerset
MD0228 Poolesville
MD0229 Barnesville
MD0230 Brookeville
MD0231 Garrett Park
MD0233 Glen Echo
MD0234 Kensington
MD0235 Laytonsville
MD0236 Montgomery
MD0274 Chevy Chase
MD0275 Chevy Chase IV
MD0276 Chevy Chase V
MD0277 Chevy Chase VII
MD0340 Germantown
MD0341 Burtonsville
MD0342 Potomac
MD0343 Boyds
MD0344 Wheaton
MD0345 Derwood
MD0346 Olney
MD0347 Cabin John
MD0348 Bethesda
MD0349 West Bethesda

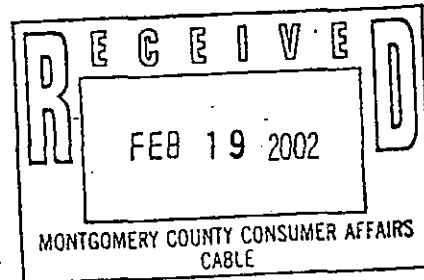
ATTACHMENT 3: LETTER FROM RICHARD W. SANDER, JR.



Comcast Cable Communications, Inc.
8110 Corporate Place, 3rd Floor
Baltimore, MD 21236
Tel: 410.931.4600

February 15, 2002

Ms. Jane Lawton
Cable Communications Administrator
Montgomery County, Maryland
Department of Housing and Community Affairs
Division of Consumer Affairs
100 Maryland Avenue, Suite 250
Rockville, Maryland 20850



Re: Comcast Cable of Maryland, Inc.; FCC Forms 1240 and 1205 filed April 1, 2001

Dear Ms. Lawton:

Pursuant to your request during our telephone conference on February 13, 2002 and in connection with the County's review of Comcast's equipment and installation rates for the period July 1, 2001 through June 30, 2002 (the "2001 Form 1205"), Comcast hereby confirms that ownership of all cable television home wiring, connectors, and mounting hardware located on the customer's side of the demarcation point, as that term is defined by Federal Communications Commission rules, is transferred from Comcast to its customers upon the installation of cable television service, except where the customer's premises are a part of a multiple dwelling unit subject to an agreement between Comcast and the building owner.

Please contact me if you have any additional questions regarding the ownership of cable home wiring in Comcast's Montgomery County, Maryland service area.

Sincerely,

Richard W. Sander, Jr.
Vice President - Finance
Mid-Atlantic Division

cc: Frederick E. Ellrod, III, Esquire
Garth Ashpaugh
Susan Reinhold

86