



September 16, 2015
Via Overnight Delivery

Ms. Carlotta Stauffer, Commission Clerk
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, FL 32399-0850

REDACTED

**RE: Confidential Request for Financial Statements
Application of Atlantic Broadband (Miami), LLC for Authority to Provide Competitive
Local Exchange Services within the State of Florida - Approval of Transfer of Existing
Control**

Dear Ms. Stauffer:

Pursuant to the requirements of Rule 25-22.006(5)(a), enclosed please find one (1) highlighted copy and one (1) redacted copy of the confidential financial information submitted on behalf of Atlantic Broadband (Miami), LLC, which are being filed concurrently with and as part of the above captioned proceeding. The enclosed material is confidential and should be treated accordingly pursuant to Chapter 364.183(1), Florida Statutes.

Please acknowledge receipt of this filing by date-stamping the extra copy of this cover letter and returning it to me in the self-addressed, stamped envelope provided for that purpose.

Any questions you may have regarding this filing should be directed to my attention at 407-740-3031 or via email to stomas@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Sharon Thomas
Consultant to Atlantic Broadband Enterprise LLC

cc: Leslie Brown, Atlantic Broadband
file: Atlantic Broadband - Florida - Other
tms: FL11501a

Enclosures
ST/im

RECEIVED FPSC
15 SEP 17 AM 10:16
COMMISSION
CLERK

REDACTED

Acquisitions Cogeco Cable II Inc.

Consolidated Financial Statements as of and for the
Fiscal Years Ended August 31, 2014 and 2013, and
Independent Auditors' Report

ACQUISITIONS COGECO CABLE II INC.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Acquisitions Cogeco Cable II Inc.
Quincy, Massachusetts

We have audited the accompanying consolidated financial statements of Acquisitions Cogeco Cable II Inc. and its subsidiaries (the "Company"), which comprise the consolidated balance sheets as of August 31, 2014 and 2013, and the related consolidated statements of operations, changes in stockholders' equity, and cash flows for the fiscal years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Company's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of Acquisitions Cogeco Cable II Inc. and its subsidiaries as of August 31, 2014 and 2013, and the results of their operations and their cash flows for the fiscal years then ended in accordance with accounting principles generally accepted in the United States of America.

Deloitte & Touche LLP

November 14, 2014

ACQUISITIONS COGECO CABLE II INC.

**CONSOLIDATED STATEMENTS OF CHANGES IN STOCKHOLDERS' EQUITY
FOR THE FISCAL YEARS ENDED AUGUST 31, 2014 AND 2013
(In thousands, except share data)**

	Common Stock \$0.01 Par Value		Additional Paid-In Capital	Retained Earnings	Total Stockholders' Equity
	Shares	Amount			
[REDACTED]	0	[REDACTED]	0	0	0
[REDACTED]	[REDACTED]	0	[REDACTED]	0	[REDACTED]
[REDACTED]	[REDACTED]	0	0	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	0	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	0	0	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]	[REDACTED]

[REDACTED]

[REDACTED]

• [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

• [REDACTED]

[REDACTED] based

[REDACTED]

[REDACTED]

Amortization
Expense

[REDACTED]

[REDACTED]

• [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

• [REDACTED]

• [redacted]

• [REDACTED]

[REDACTED]	[REDACTED]

[REDACTED]
