



October 20, 2015
Via Overnight Delivery

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

REDACTED

**RE: Supplemental Confidential 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 - Docket 150205-TX/Cert 8845**

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 supplemental confidential financial statements submitted on behalf of Atlantic Broadband Finance, LLC in support of the 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. 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 sthomas@tminc.com. Thank you for your assistance in this matter.

Sincerely,

Sharon Thomas
Consultant to Atlantic Broadband Enterprise LLC

file: Atlantic Broadband - Florida - Local
tms: FL11501b

Enclosures
ST/im

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COMMISSION
CLERK

**Atlantic Broadband
Finance, LLC**

**Consolidated Financial Statements
November 30, 2012 and December 31, 2011**

Atlantic Broadband Finance, LLC
Index
November 30, 2012 and December 31, 2011

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Report of Independent Auditors

To the Board of Directors and Member of
Atlantic Broadband Finance, LLC

In our opinion, the accompanying consolidated balance sheets as of November 30, 2012 and December 31, 2011 and the related consolidated statements of operations, changes in member's equity and cash flows for the eleven months ended November 30, 2012 and for the year ended December 31, 2011 present fairly, in all material respects, the financial position of Atlantic Broadband Finance, LLC and its subsidiaries (the "Company") at November 30, 2012 and December 31, 2011, and the results of their operations and their cash flows for the eleven months ended November 30, 2012 and for the year ended December 31, 2011 in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits of these statements 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

As discussed in Note 1 to the consolidated financial statements, the Company was acquired by a wholly owned subsidiary of Cogeco Cable, Inc. on November 30, 2012.

PricewaterhouseCoopers LLP

February 25, 2013

Atlantic Broadband Finance, LLC
Consolidated Balance Sheets
November 30, 2012 and December 31, 2011

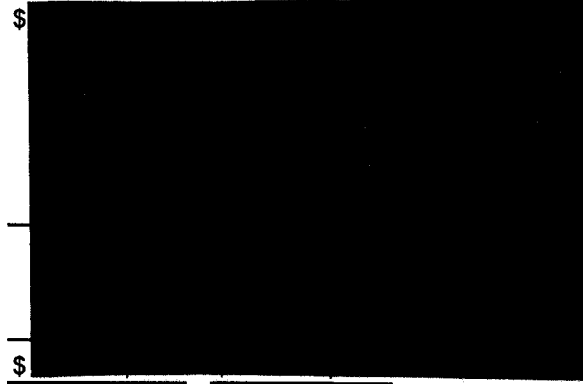
<i>(in thousands)</i>	2012	2011
Assets		
Current assets		
Cash and cash equivalents	\$	
Accounts receivable – net of allowance for doubtful accounts of [REDACTED] and [REDACTED], respectively		
Accounts receivable – related party		
Prepaid expenses and other current assets		
Total current assets		
Plant, property and equipment, net		
Franchise rights		
Goodwill		
Other intangible assets, net		
Debt issuance costs, net		
Total assets	\$	
Liabilities and Member's Equity		
Current liabilities		
Current portion of senior debt	\$	
Accrued interest		
Accounts payable		
Accrued expenses		
Unearned service revenue		
Total current liabilities		
Long-term debt, net of current portion		
Other long-term liabilities		
Total liabilities		
Commitments and contingencies (Note 12)		
Member's deficit		
Retained earnings		
Total member's (deficit) equity		
Total liabilities and member's equity	\$	

The accompanying notes are an integral part of these consolidated financial statements.

Atlantic Broadband Finance, LLC
Consolidated Statements of Operations
Eleven Months Ended November 30, 2012 and Year Ended December 31, 2011

(in thousands)

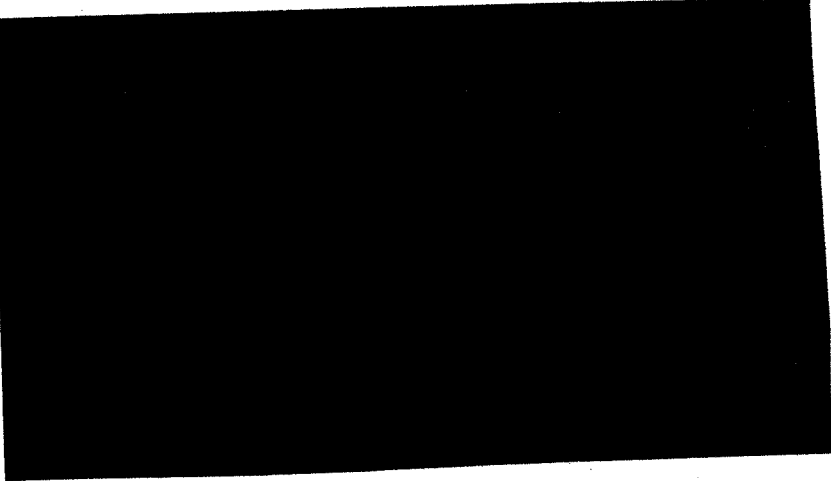
	2012	2011
Revenue		
Operating expenses		
Direct operating expenses (excluding depreciation and amortization shown separately below)		
Selling, general and administrative expenses (excluding depreciation and amortization shown separately below)		
Depreciation and amortization		
Income from operations		
Interest expense		
Loss on extinguishment of debt		
Net income		



The accompanying notes are an integral part of these consolidated financial statements.

Atlantic Broadband Finance, LLC
Consolidated Statements of Changes in Member's Equity
Eleven Months Ended November 30, 2012 and Year Ended December 31, 2011

<i>(in thousands)</i>	(Member's Deficit)	Retained Earnings	Total Member's Equity/(Deficit)
December 31, 2010	\$		
Dividend to Parent			
Net income			
December 31, 2011			
Dividend to Parent			
Net income			
November 30, 2012	\$		



The accompanying notes are an integral part of these consolidated financial statements.

Atlantic Broadband Finance, LLC
Consolidated Statements of Cash Flows
Eleven Months Ended November 30, 2012 and Year Ended December 31, 2011

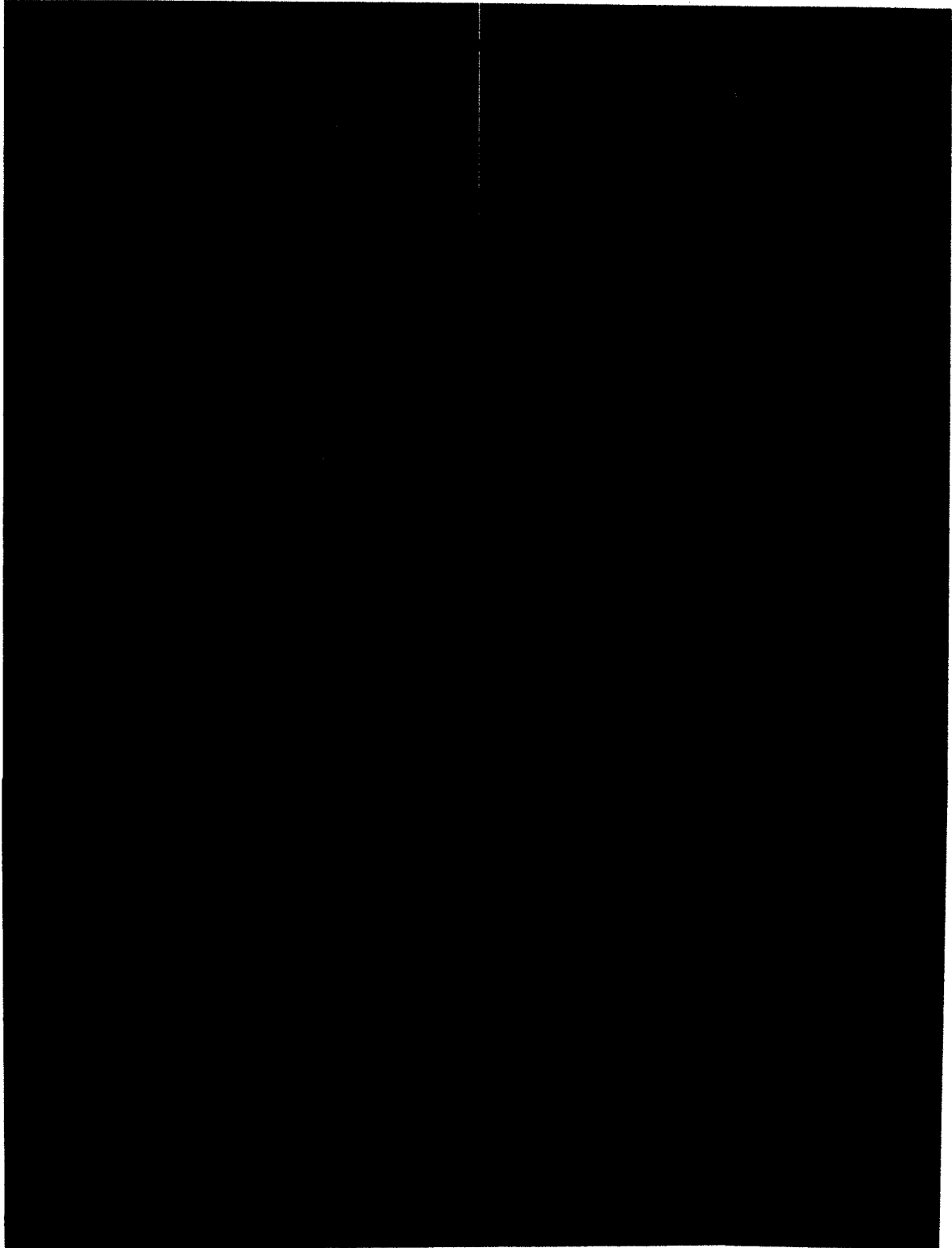
<i>(in thousands)</i>	2012	2011
Cash flows from operating activities		
Net income		
Adjustments to reconcile net income to net cash provided by operating activities		
Depreciation and amortization		
Provision for doubtful accounts		
Amortization of debt issuance costs		
Amortization of debt discount		
Loss on extinguishment of debt		
Loss on disposal of plant, property and equipment		
Changes in operating assets and liabilities		
Accounts receivable		
Prepaid expenses and other current assets		
Accounts payable, accrued expenses, other long-term liabilities and accrued interest		
Unearned service revenue		
Net cash provided by operating activities		
Cash flows from investing activities		
Purchases of plant, property and equipment		
Net cash used in investing activities		
Cash flows from financing activities		
Proceeds from issuance of debt, net of discount		
Repayments of debt principal		
Dividend to Parent		
Payment of debt issuance costs		
Net cash used in financing activities		
Net change in cash and equivalents		
Cash and cash equivalents		
Beginning of period		
End of period		
Supplemental disclosure of cash flow information		
Interest paid		
Supplemental disclosure of noncash investing activities		
Capital expenditures included in accounts payable and accrued expenses		

The accompanying notes are an integral part of these consolidated financial statements.

Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

1. Description of Business

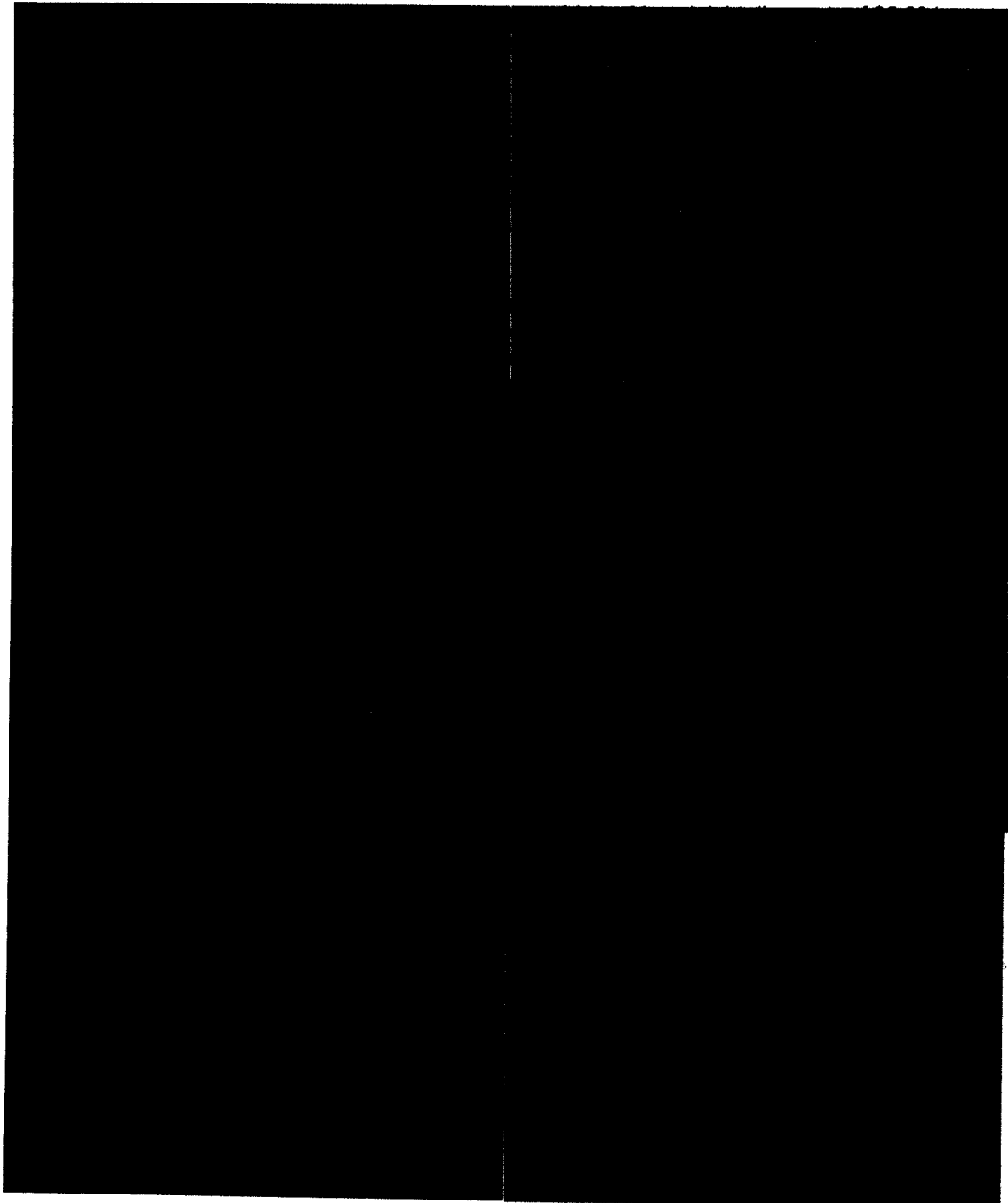


Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

2.

3.



Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

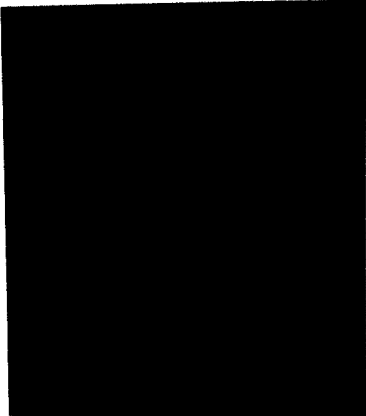
Bad Debts

Bad debt expense and the allowance for doubtful accounts is based on historical trends and analysis. The Company's policy to reserve against potential bad debts is based on the aging of the individual receivables. The Company manages credit risk by disconnecting services to customers who are delinquent. The practice to write-off the individual receivables is performed after all resources to collect the funds have been exhausted. Actual bad debt expense may differ from the amounts reserved.

Plant, Property and Equipment

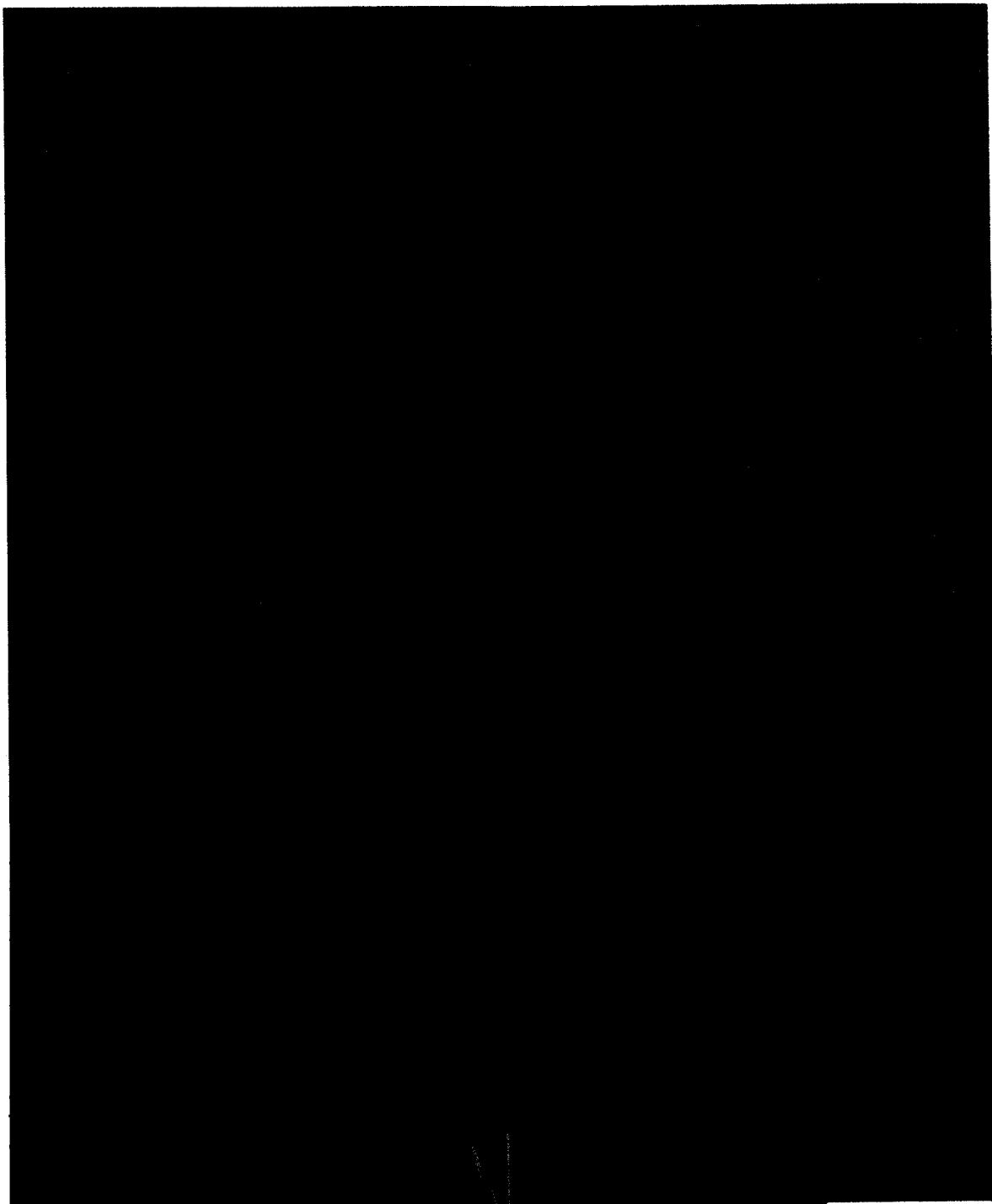
Plant, property and equipment are recorded at cost. Initial customer installation costs are capitalized. Sales and marketing costs, as well as costs of subsequent disconnection and reconnection of a given household are charged to expense. Capitalized costs include materials, labor, and certain indirect costs attributable to the capitalization activity. Maintenance and repairs are charged to expense when incurred. Upon sale or retirement, the cost and related depreciation are removed from the related accounts and resulting gains or losses are reflected in operating results.

Plant and equipment are depreciated over the estimated useful life upon being placed into service. Depreciation of plant and equipment is provided on a straight-line basis, over the following estimated useful lives:

Asset category	Estimated Useful Life (Years)
Office equipment and other	
Subscriber equipment	
Vehicles	
Headend equipment	
Distribution facilities	
Building and leasehold improvements	

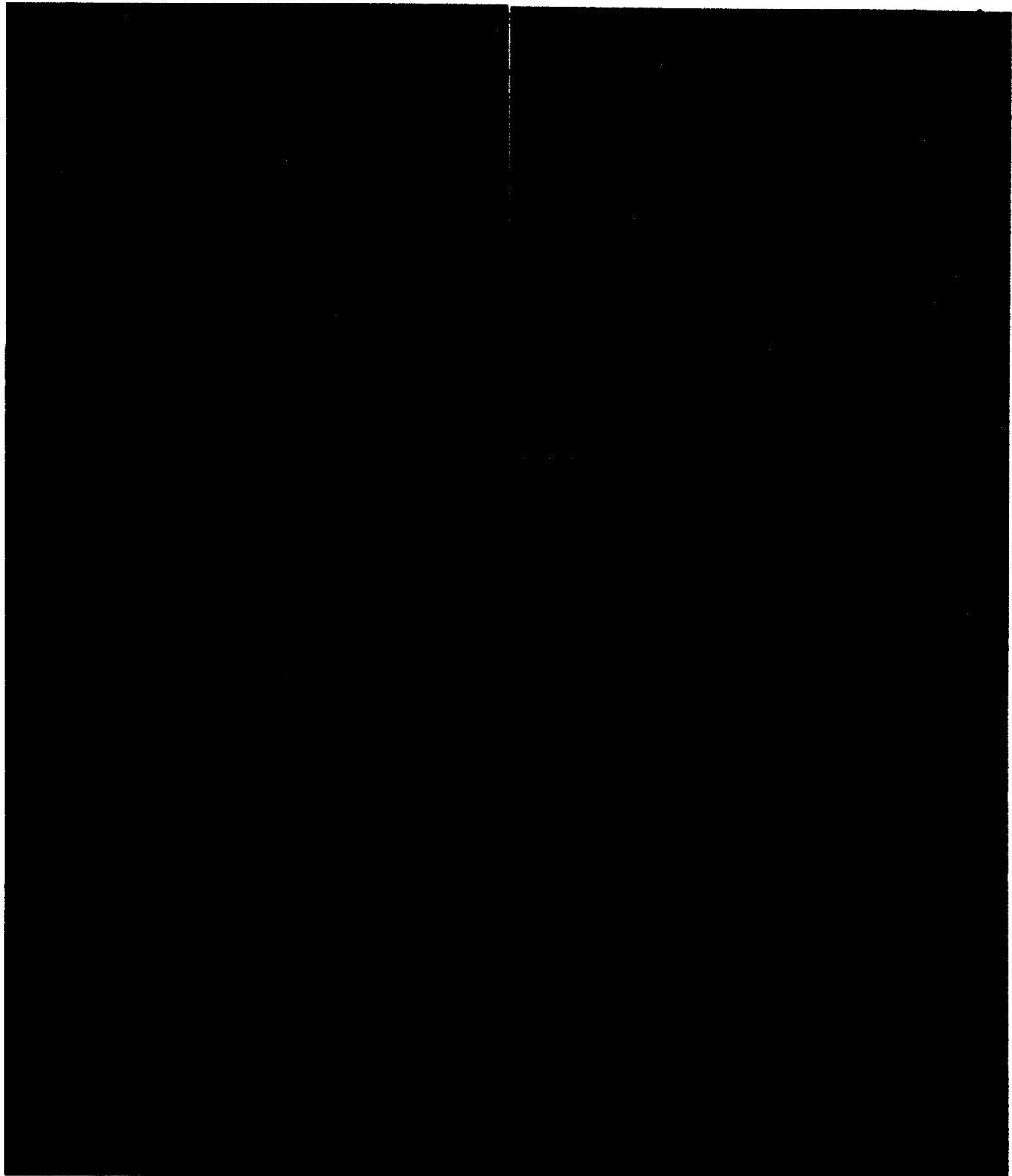
Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)



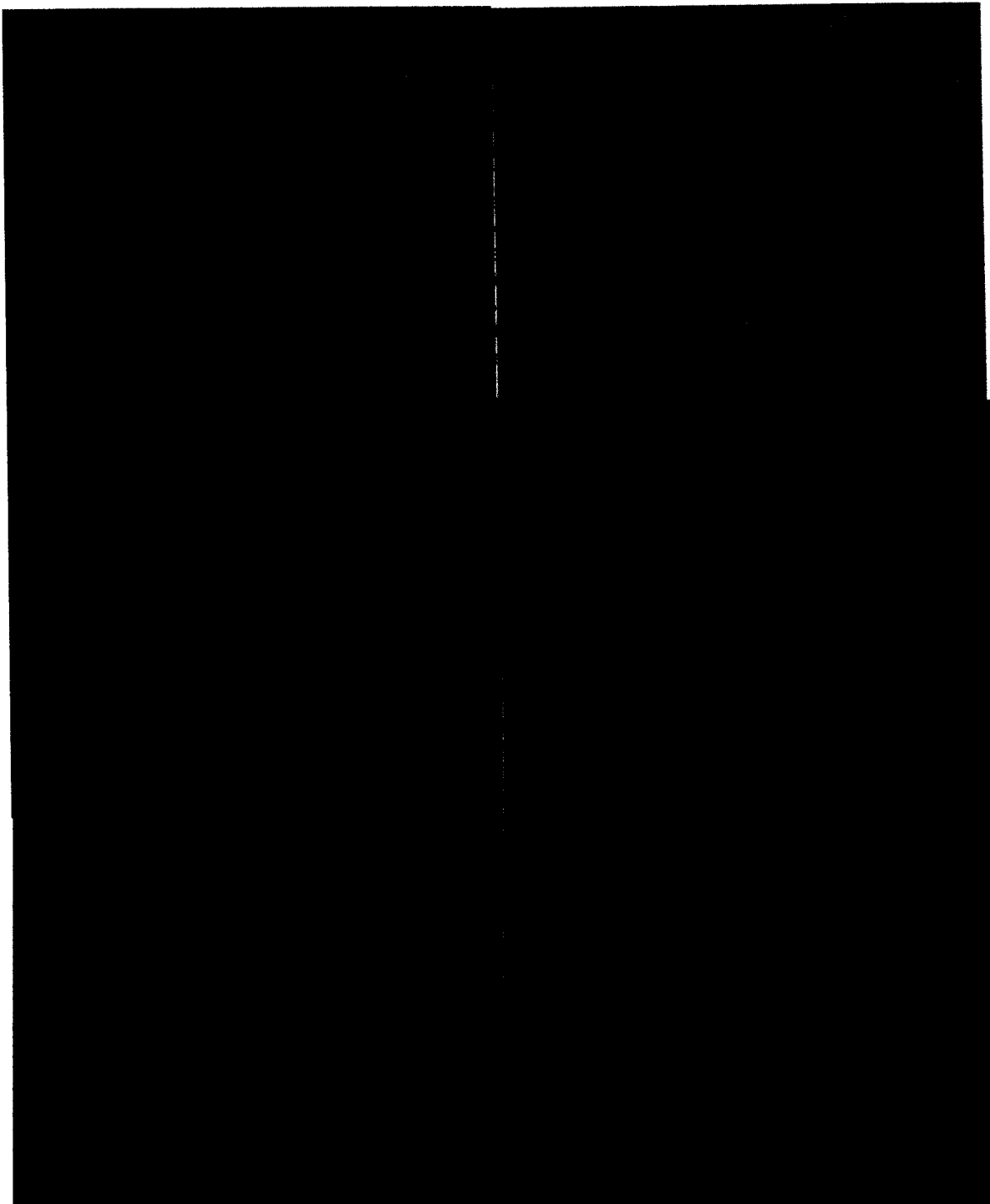
Atlantic Broadband Finance, LLC
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November 30, 2012 and December 31, 2011

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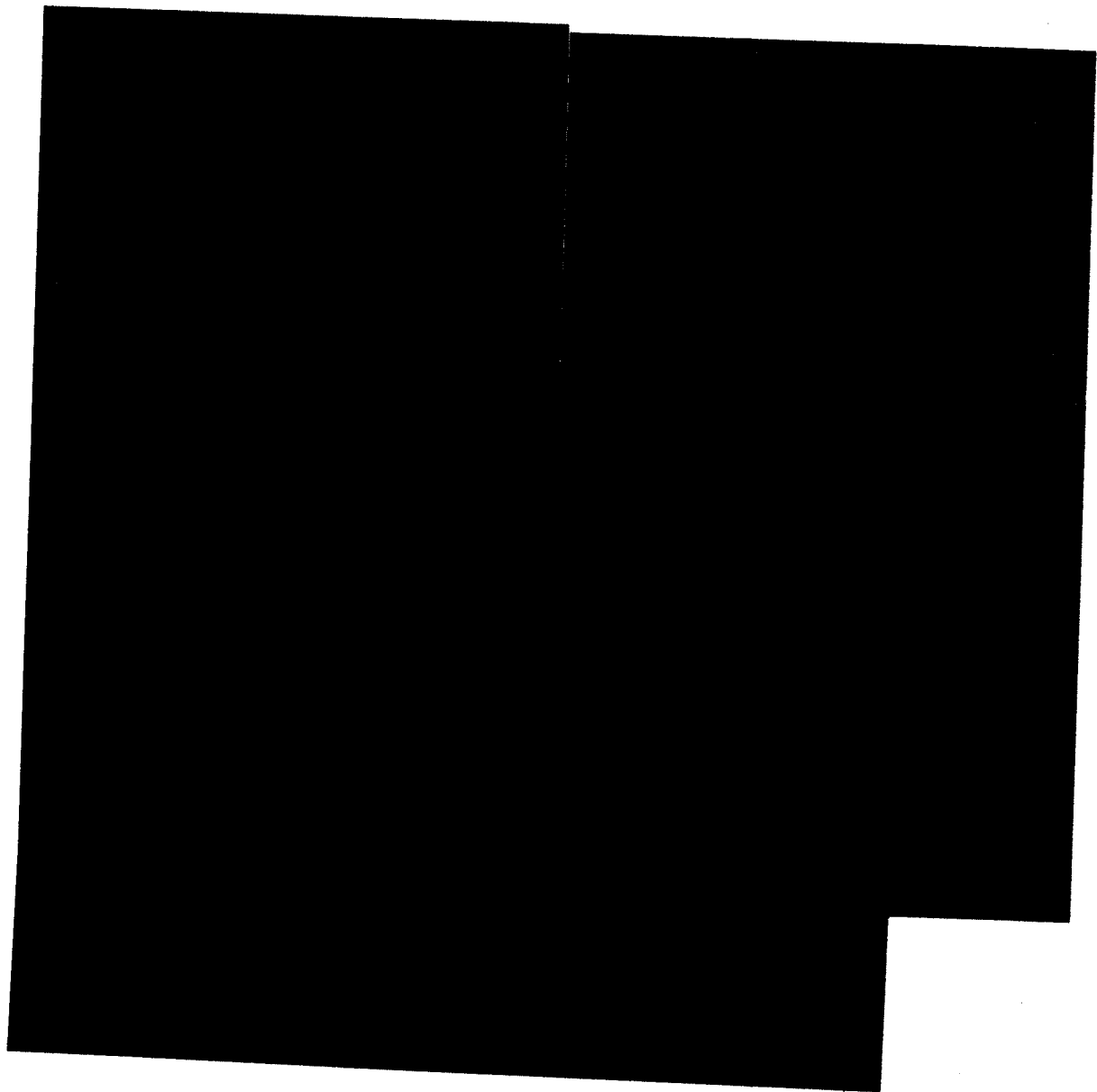
Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)



Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)



Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

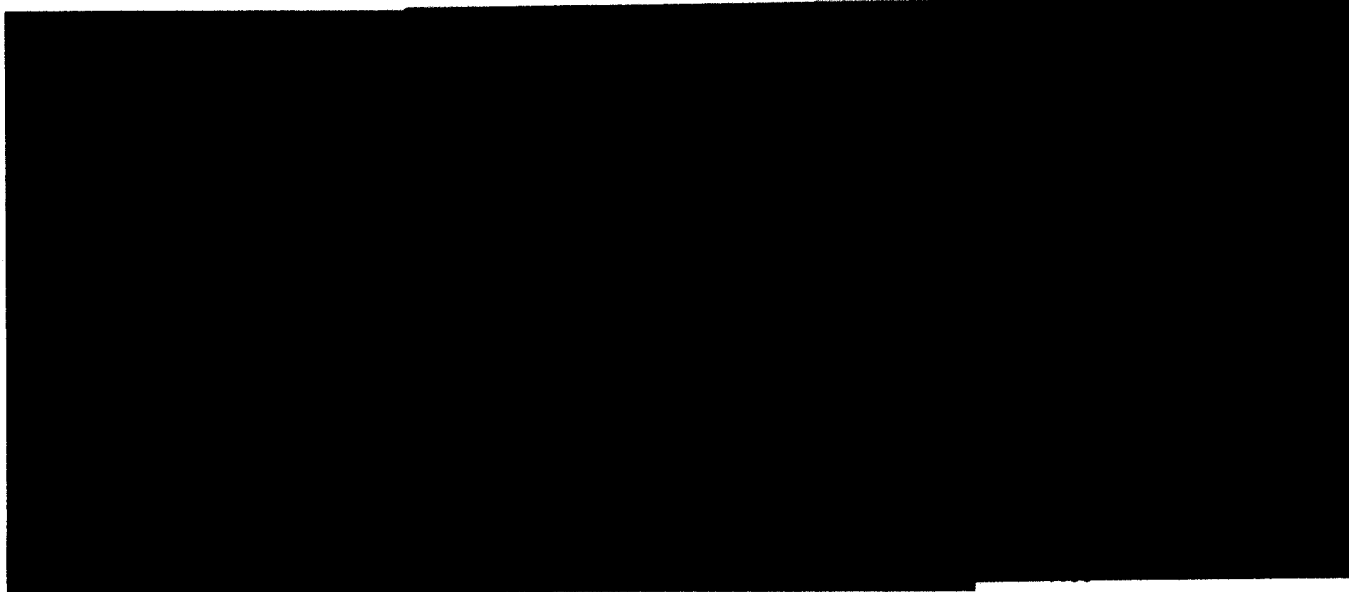
(Dollars in thousands, except where indicated)

4. Plant, Property and Equipment

Plant, property and equipment consist of the following:

	November 30, 2012	December 31, 2011
Distribution facilities	\$	
Subscriber equipment		
Headend equipment		
Buildings and leasehold improvements		
Office equipment and other		
Vehicles and equipment		
Land		
Construction in progress		
Material inventory		
Total plant, property and equipment		
Less: Accumulated depreciation		
Plant, property and equipment, net	\$	

5.



	Cost	Accumulated Amortization	Intangible Assets
Subscriber relationships	\$		
Other intangible assets			
Total finite lived intangible assets	\$		

Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

Intangible assets consist of the following as of December 31, 2011:

	Cost	Accumulated Amortization	Net Intangible Assets
Subscriber relationships	\$		
Other intangible assets			
Total finite lived intangible assets	\$		

	Amortization Expense
	\$

6. Accrued Expenses

Accrued expenses consist of the following:

	November 30, 2012	December 31, 2011
Franchise, copyright and revenue sharing fees	\$	
Payroll and related taxes		
Other accrued expenses		
Total accrued liabilities	\$	

7. Fair Value Measurements

The accounting standard for fair value measurement provides a framework for measuring fair value and requires expanded disclosures regarding fair value measurements. Fair value is defined as the price that would be received for an asset or the exit price that would be paid to transfer a liability in the principal or most advantageous market in an orderly transaction between market participants on the measurement date. The guidance also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs, where available. The following summarizes the three levels of inputs required by the standard that we use to measure fair value, as well as the assets and liabilities that we value using those levels of inputs.

Level 1 Quoted prices in active markets for identical assets or liabilities.

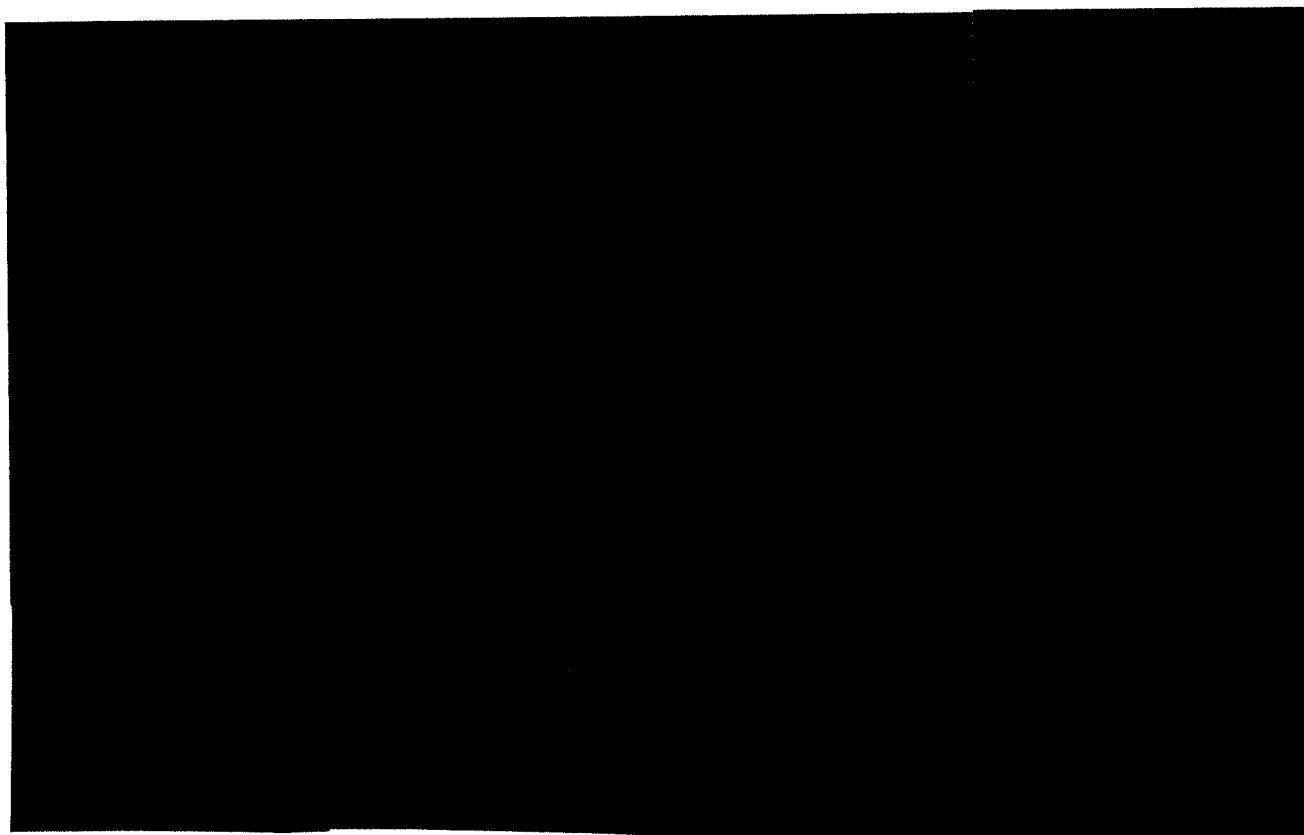
Atlantic Broadband Finance, LLC
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November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

- Level 2 Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the related assets or liabilities.
- Level 3 Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

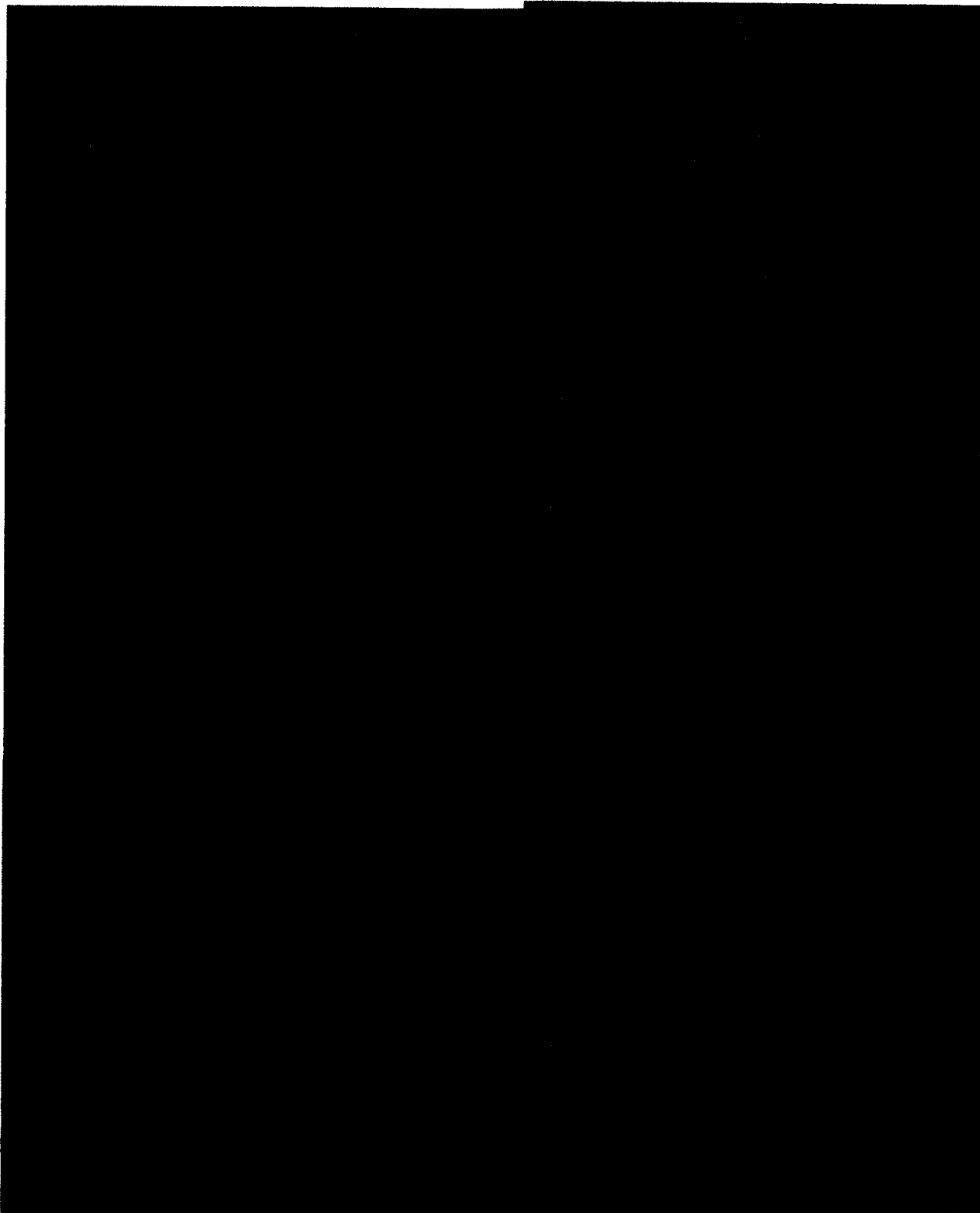
There are no material financial assets or liabilities as of November 30, 2012 and December 31, 2011 that we measured at fair value on a recurring basis besides cash and cash equivalents which are Level 1 financial assets.

8. Debt



Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)



Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

9.



Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

10. Management Services Agreement



11.

12.

Atlantic Broadband Finance, LLC
Notes to Consolidated Financial Statements
November 30, 2012 and December 31, 2011

(Dollars in thousands, except where indicated)

13.

14.

