SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

FORM 10-Q/A

(Amendment No. 1)

Quarterly Report Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

For the quarterly period ended September 30, 2005

Commission File Number: 0-29227

Mediacom Communications Corporation

(Exact name of Registrant as specified in its charter)

Delaware	**06-1566067**
(State of incorporation)	***(I.R.S. Employer Identification Number)***

100 Crystal Run Road
Middletown, NY 10941
(Address of principal executive offices)

(845) 695-2600
(Registrant's telephone number)

Indicate by check mark whether the Registrant (1) has filed all reports required to be filed by Section 13 or 15 (d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the Registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days. Yes R No £

Indicate by check mark whether the registrant is an accelerated filer (as defined in Rule 12b-2 of the Exchange Act). Yes R No £

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act). Yes £ No R

As of October 31, 2005 there were 89,614,692 shares of Class A common stock and 27,336,939 shares of Class B common stock outstanding.

EXPLANATORY NOTE

Mediacom Communications Corporation hereby amends its Quarterly Report on Form 10-Q for the quarterly period ended September 30, 2005, filed on November 9, 2005, as set forth in this Quarterly Report on Form 10-Q/A (Amendment No. 1) (the “Form 10-Q/A”). This Form 10-Q/A amends the following section on the Form 10-Q:

Part I, Item 2. Management’s Discussion and Analysis of Financial Condition and Results of Operations. The amounts reported in the second and third sentences of the fourth paragraph under “— Liquidity and Capital Resources — Overview” as being outstanding as of September 30, 2005 under the respective credit facility of the operating subsidiaries of each of Mediacom LLC and Mediacom Broadband LLC were inadvertently misstated; such disclosure has been amended to accurately reflect the amounts outstanding under each such credit facility as of September 30, 2005.

MEDIACOM COMMUNICATIONS CORPORATION AND SUBSIDIARIES

FORM 10-Q/A
FOR THE PERIOD ENDED SEPTEMBER 30, 2005

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This Quarterly Report contains certain forward-looking statements relating to future events and our future financial performance. In some cases, you can identify those so-called "forward-looking statements" by words such as "may," "will," "should," "expects," "plans," "anticipates," "believes," "estimates," "predicts," "potential," or "continues" or the negative of those words and other comparable words. These forward-looking statements are subject to risks and uncertainties that could cause actual results to differ materially from historical results or those we anticipate. Factors that could cause actual results to differ from those contained in the forward-looking statements include: competition in our video, high-speed Internet access and telephone businesses; our ability to achieve anticipated customer and revenue growth and to successfully introduce new products and services; increasing programming costs; changes in laws and regulations; our ability to generate sufficient cash flow to meet our debt service obligations and the other risks and uncertainties discussed in our Annual Report on Form 10-K for the year ended December 31, 2004 and other reports or documents that we file from time to time with the Securities and Exchange Commission ("SEC"). Statements included in this Quarterly Report are based upon information known to us as of the date that this Quarterly Report is filed with the SEC, and we assume no obligation to (and expressly disclaim any such obligation to) publicly update or alter our forward-looking statements made in this Quarterly Report, whether as a result of new information, future events or otherwise, except as otherwise required by applicable federal securities laws.

ITEM 2. MANAGEMENT'S DISCUSSION AND ANALYSIS OF FINANCIAL CONDITION AND RESULTS OF OPERATIONS

The following discussion should be read in conjunction with the Company's unaudited consolidated financial statements as of, and for the three and nine months ended, September 30, 2005 and 2004, and with the Company's annual report on Form 10-K for the year ended December 31, 2004.

Overview

Mediacom Communications Corporation is currently the nation's eighth largest cable television company based on customers served and the leading cable operator focused on serving the smaller cities and towns in the United States. Through our interactive broadband network, we provide our customers with a wide array of broadband products and services, including analog and digital video services, such as video-on-demand ("VOD"), high-definition television ("HDTV") and digital video recorders ("DVRs"), high-speed data access ("HSD") and, in certain markets, phone service. We currently offer video and HSD bundles and, with our recent introduction of phone service in certain markets, we offer triple-play bundles of video, HSD and voice. Bundled products and services offer our customers a single provider contact for provisioning, billing and customer care.

As of September 30, 2005, our cable systems passed an estimated 2.80 million homes and served 1.43 million basic subscribers in 23 states. We provide digital video services to 477,000 digital customers and HSD service to 453,000 customers, representing a digital penetration of 33.4% of our basic subscribers and data penetration of 16.2% of our estimated homes passed, respectively.

We have faced increasing levels of competition for our video programming services over the past few years, mostly from direct broadcast satellite ("DBS") service providers. Since they have been permitted to deliver local television broadcast signals beginning in 1999, DirecTV, Inc. and Echostar Communications Corporation, the two largest DBS service providers, have increased the number of markets in which they deliver these local television signals. These "local-into-local" launches have been the primary cause of our loss of basic subscribers in recent periods. As of September 30, 2005 and year-end 2004, competitive local-into-local services in our markets covered an estimated 92% of our basic subscribers, as compared to an estimated 62% and 28% at year-end 2003 and 2002, respectively. We believe, based on publicly announced new market launches, that DBS service providers will launch local television channels in additional markets during the rest of 2005 representing a modest amount of our subscriber base.

Hurricane Losses

In July and August 2005, as a result of Hurricanes Dennis and Katrina, our cable systems in areas of Alabama, Florida, and Mississippi experienced, to varying degrees, damage to their cable plant and other property and equipment, service interruption and loss of customers. Some of our customers' homes in these areas also sustained varying levels of damage, including certain homes in the Mississippi area that were totally destroyed. Hurricanes Dennis and Katrina initially disrupted cable service to about 45,000 and 55,000 of our basic subscribers, respectively, in these states. We estimate that, as of September 30, 2005, the hurricanes caused losses of approximately 9,000 basic subscribers, 2,000 digital customers and 1,000 data customers, which were reflected in our subscriber and customer counts as of September 30, 2005. We are currently providing service to substantially all of the surviving households in the affected communities, and we expect to recover a portion of these lost customers as they return to the region to rebuild or repair their homes. We anticipate that some customers will move back into their homes or into temporary housing on their properties while repairs or rebuilding are under way, and potentially reconnect or reactivate our service at that time.

Our results of operations for the three and nine months ended September 30, 2005 take into account service interruption credits, lost revenues and incremental costs caused by these hurricanes. Revenues for the three and nine months ended September 30, 2005 reflected approximately $0.6 million of service interruption credits issued to customers, $0.7 million of lost revenues from customers whose homes were destroyed or otherwise rendered uninhabitable and $0.2 million of lost revenue in the advertising sales business. We also incurred incremental service costs of approximately $0.5 million to cover the repair of our facilities, including increased employee and outside contractor costs; incremental selling, general and administrative costs of approximately $0.3 million related to additional customer service employee costs required to support customers' needs; and $0.6 million of additional depreciation expense due to the impairment of the cable plant and other property and equipment. Subsequent impairment charges may result as we complete our assessment of the damage. Capital expenditures to rebuild our cable plant and facilities and restore our service were approximately $4.1 million for the three and nine months ended September 30, 2005.

In September 2004, as a result of Hurricane Ivan, our cable systems in areas of Alabama and Florida experienced, to varying degrees, damage to cable plant and other property and equipment, service interruption and loss of customers. The hurricane initially disrupted cable service to over 100,000 of our basic subscribers in these two states. The hurricane caused losses of 9,000 basic subscribers, 2,000 digital customers and 1,000 data customers, which were reflected in our subscriber and customer counts as of September 30, 2004.

Our results of operations for the three and nine months ended September 30, 2004 take into account service interruption credits, lost revenues and incremental costs caused by the hurricane. Revenues for the three and nine months ended September 30, 2004 reflected approximately $2.9 million of service interruption credits issued to customers. We also incurred incremental service costs of approximately $0.8 million to cover the repair of the Company's facilities, including increased employee and outside contractor costs; incremental selling, general and administrative costs of approximately $0.2 million related to additional customer service employee costs required to support customers' needs; and $2.1 million in incremental depreciation expense due to the impairment of the cable plant and other property. Capital expenditures to rebuild our cable plant and facilities and restore our service were approximately $8.1 million and $1.0 million for 2004 and the nine months ended September 30, 2005, respectively, for Hurricane Ivan.

We estimate that after September 30, 2005, we may spend an additional $5.5 million to rebuild the remainder of our damaged cable plant and other property assuming the complete recovery of the affected communities, although we cannot be certain about the timing of such spending.

We are insured against certain hurricane-related losses, principally damage to our facilities, subject to varying deductible amounts. We cannot estimate at this time the amounts that will be ultimately recoverable under our insurance policies.

Actual Results of Operations

Three Months Ended September 30, 2005 Compared To Three Months Ended September 30, 2004

The following table sets forth the unaudited consolidated statements of operations for the three months ended September 30, 2005 and 2004 (dollars in thousands and percentage changes that are not meaningful are marked NM):

	Three Months Ended September 30, 2005	Three Months Ended September 30, 2004	$ Change	% Change
Revenues	$ 274,959	$ 261,025	$ 13,934	5.3%
Costs and expenses:				
Service costs	111,462	102,131	9,331	9.1%
Selling, general and administrative expenses	58,019	55,292	2,727	4.9%
Corporate expenses	5,466	5,095	371	7.3%
Depreciation and amortization	54,851	55,631	(780)	(1.4%)
Operating income	45,161	42,876	2,285	5.3%
Interest expense, net	(52,374)	(48,709)	(3,665)	7.5%
Gain (loss) on derivatives, net	5,092	(4,218)	9,310	NM
Gain on sale of assets and investments, net	1,445	—	1,445	NM
Other expense	(2,047)	(2,593)	546	(21.1%)
Net loss before provision for income taxes	(2,723)	(12,644)	9,921	NM
Provision for income taxes	(8)	(163)	155	NM
Net loss	$ (2,731)	$ (12,807)	$ 10,076	NM

Revenues

The following table sets forth revenue information for the three months ended September 30, 2005 and 2004 (dollars in thousands):

	2005 Amount	2005 % of Revenues	2004 Amount	2004 % of Revenues	$ Change	% Change
Video	$ 211,561	77.0%	$ 208,655	79.9%	$ 2,906	1.4%
Data	49,830	18.1%	39,192	15.0%	10,638	27.1%
Advertising	13,568	4.9%	13,178	5.1%	390	3.0%
	$ 274,959	100.0%	$ 261,025	100.0%	$ 13,934	5.3%

Video revenues represent monthly subscription fees charged to customers for our core cable television products and services (including basic, expanded basic and digital cable programming services, wire maintenance, equipment rental and services to commercial establishments), pay-per-view charges, installation, reconnection and late payment fees, and other ancillary revenues. Data revenues primarily represent monthly subscription fees charged to customers, including commercial establishments, for our data products and services and equipment rental fees. Franchise fees charged to customers for payment to local franchising authorities are included in their corresponding revenue category.

Revenues rose 5.3%, largely attributable to an increase in data revenues.

Video revenues increased 1.4%, as a result of rate increases applied on our subscribers and higher fees from our advanced video products and services, offset by a 2.2% decrease of basic subscribers from 1,461,000 to 1,429,000. Average monthly video revenue per basic subscriber rose 4.1% from $47.12 to $49.06. Our loss of basic subscribers resulted from continuing competitive pressures by other video providers and, to a lesser extent, the impact of Hurricanes Dennis and Katrina.

To strengthen our competitiveness, we increased the emphasis on product bundling and on enhancing and differentiating our video products and services with new digital packages, VOD, HDTV, DVRs and more local programming. During 2005, we also extended the discount periods of our promotional campaigns for digital and data services from three and six months to six and twelve months. This has impacted the growth of our video and data revenues.

Partly as a result of these efforts, our loss of basic subscribers decreased significantly during the nine months ended September 30, 2005, with a net loss of 29,000 basic subscribers, compared to a loss of 82,000 in the same period last year. During the three months ended September 30, 2005, we lost 17,000 basic subscribers, compared to a loss of 30,000 in the same period last year. In addition, our digital television product category has rebounded significantly, growing 81,000 digital customers during the nine months ended September 30, 2005, compared to a loss of 1,000 in the same period last year. We had 477,000 digital customers as of September 30, 2005, compared to 382,000 as of September 30, 2004.

Data revenues rose 27.1%, primarily due to a 29.4% year-over-year increase in data customers from 350,000 to 453,000, and to a much lesser extent, the growth of our commercial service and enterprise network businesses. Average monthly data revenue per data customer decreased from $38.59 to $37.73 largely due to promotional offers in 2005.

Advertising revenues increased 3.0%, as a result of stronger national and regional advertising. This was offset in part by a decline in political advertising, which is expected to be much lower in 2005 when compared to the 2004 election year.

Costs and Expenses

Service costs include: programming expenses; employee expenses related to wages and salaries of technical personnel who maintain our cable network, perform customer installation activities, and provide customer support; data costs, including costs of bandwidth connectivity, customer provisioning; and field operating costs, including outside contractors, vehicle, utilities and pole rental expenses. Programming expenses, which are generally paid on a per subscriber basis, have historically increased due to both increases in the rates charged for existing programming services and the introduction of new programming services to our customers.

Service costs grew 9.1% and included incremental costs related to hurricanes in 2005 and 2004 of $0.5 million and $0.8 million, respectively. Programming costs increased 6.3%, as a result of lower launch support, which we receive from our programming suppliers in return for our carriage of their services, and higher unit costs charged by them, significantly offset by a lower base of basic subscribers during the quarter ended September 30, 2005. Employee costs grew 7.0%, primarily due to increased headcount and overtime of our technicians to prepare our network for phone service, and increased overtime for customer installation activity and hurricane-related repairs. Field operating costs rose 24.8%, primarily due to higher vehicle fuel costs and the greater use of outside contractors for hurricane-related repairs and customer activity typically performed by our service employees, and to a lesser extent, increases in routine plant repairs and maintenance. Service costs as a percentage of revenues were 40.5% for the three months ended September 30, 2005, as compared to 39.1% for the three months ended September 30, 2004.

Selling, general and administrative expenses include: wages and salaries for our call centers, customer service and support and administrative personnel; franchise fees and taxes; and office costs related to billing, telecommunications, marketing, bad debt, advertising and office administration.

Selling, general and administrative expenses rose 4.9% and included incremental costs related to hurricanes in 2005 and 2004 of $0.3 million and $0.2 million, respectively. Employee costs increased 18.9%, primarily due to higher staffing, commissions and benefit costs of customer service and direct sales personnel, which resulted from higher levels of customer activity. This increase in selling, general and administrative expense was offset in part by an 8.0% decrease in bad debt expense primarily as a result of a change of estimate in our advertising business to better reflect historical collection experience. Selling, general and administrative expenses as a percentage of revenues were 21.1% and 21.2% for the three months ended September 30, 2005 and 2004, respectively.

We expect continued revenue growth in advanced services, which include digital video, HDTV, DVRs, HSD and phone service. As a result, we expect our service costs and selling, general and administrative expenses to increase.

Corporate expenses reflect compensation of corporate employees and other corporate overhead. Corporate expenses rose 7.3%, principally due to increases in employee compensation including amortization of non-cash stock-based compensation and higher legal and accounting fees. Corporate expenses as a percentage of revenues were 2.0% and 2.0% for the three months ended September 30, 2005 and 2004, respectively.

Depreciation and amortization decreased 1.4%, as a result of asset retirements and a sale of cable system assets in 2004, offset in part by increased depreciation for ongoing investments to continue the rollout of products and services and for investments in our cable network.

Interest Expense, Net

Interest expense, net, increased 7.5% principally due to higher market interest rates on variable rate debt. This increase was offset in part by funding the redemption in April 2005 of our $8^1/_2$% Senior Notes due 2008 ("$8^1/_2$% Senior Notes due 2008") with lower cost bank borrowings.

Gain (Loss) on Derivatives, Net

We enter into interest rate exchange agreements or "interest rate swaps," with counterparties to fix the interest rate on a portion of our variable rate debt to reduce the potential volatility in our interest expense that would otherwise result from changes in variable market interest rates. As of September 30, 2005 we had interest rate swaps with an aggregate principal amount of $800.0 million. The changes in their mark-to-market values are derived from changes in market interest rates, the decrease in their time to maturity and the creditworthiness of the counterparties. As a result of the quarterly mark-to-market valuation of these interest rate swaps, we recorded a net gain on derivatives amounting to $5.1 million for the three months ended September 30, 2005, as compared to a loss on derivatives of $4.2 million for the three months ended September 30, 2004.

Gain on Sale of Asset and Investments, Net

We recorded a net gain on sale of assets and investments of $1.4 million for the three months ended September 30, 2005. The net gain for the third quarter of 2005 was due to the sale of our remaining investment in American Independence Corporation common stock.

Other Expense

Other expense was $2.0 million and $2.6 million for the three months ended September 30, 2005 and 2004, respectively. Other expense primarily represents amortization of deferred financing costs and fees on unused credit commitments.

Provision for Income Taxes

Provision for income taxes was approximately $80,000 for the three months ended September 30, 2005, as compared to a provision for income taxes of $0.2 million for the three months ended September 30, 2004. Our income taxes relate to state income tax liabilities.

Net Loss

As a result of the factors described above, we incurred a net loss for the three months ended September 30, 2005 of $2.7 million, as compared to a net loss of $12.8 million for the three months ended September 30, 2004.

Actual Results of Operations

Nine Months Ended September 30, 2005 Compared To Nine Months Ended September 30, 2004

The following table sets forth the unaudited consolidated statements of operations for the nine months ended September 30, 2005 and 2004 (dollars in thousands and percentage changes that are not meaningful are marked NM):

	Nine Months Ended September 30,			
	2005	2004	$ Change	% Change
Revenues	$ 818,535	$ 792,063	$ 26,472	3.3%
Costs and expenses:				
Service costs	325,911	303,892	22,019	7.2%
Selling, general and administrative expenses	171,763	162,030	9,733	6.0%
Corporate expenses	16,355	14,943	1,412	9.4%
Depreciation and amortization	162,530	163,826	(1,296)	(0.8%)
Operating income	141,976	147,372	(5,396)	(3.7%)
Interest expense, net	(153,784)	(143,276)	(10,508)	7.3%
Loss on early extinguishment of debt	(4,742)	—	(4,742)	NM
Gain on derivatives, net	11,513	9,498	2,015	21.2%
Gain on sale of assets and investments, net	2,628	5,885	(3,257)	(55.3%)
Other expense	(7,276)	(7,406)	130	(1.8%)
Net (loss) income before benefit from (provision for) income taxes	(9,685)	12,073	(21,758)	NM
Benefit from (provision for) income taxes	124	(490)	614	NM
Net (loss) income	$ (9,561)	$ 11,583	$ (21,144)	NM

Revenues

The following table sets forth revenue information for the nine months ended September 30, 2005 and 2004 (dollars in thousands):

	Nine Months Ended September 30,					
	2005		2004			
	Amount	% of Revenues	Amount	% of Revenues	$ Change	% Change
Video	$ 637,256	77.9%	$ 641,322	81.0%	$ (4,066)	(0.6%)
Data	142,810	17.4%	114,385	14.4%	28,425	24.9%
Advertising	38,469	4.7%	36,356	4.6%	2,113	5.8%
	$ 818,535	100.0%	$ 792,063	100.0%	$ 26,472	3.3%

Revenues rose 3.3%, largely attributable to an increase in data revenues.

Video revenues decreased 0.6%, as a result of a 2.2% reduction in basic subscribers from 1,461,000 as of September 30, 2004, to 1,429,000 as of September 30, 2005, offset in part by the impact of rate increases applied on our basic subscribers and higher fees from our advanced video products and services. Our loss of basic subscribers resulted from continuing competitive pressures by other video providers and, to a lesser extent, the impact of Hurricanes Dennis and Katrina. Average monthly video revenue per basic subscriber increased 3.4% from $47.44 to $49.05.

To strengthen our competitiveness, we increased the emphasis on product bundling and on enhancing and differentiating our video products and services with new digital packages, VOD, HDTV, DVRs and more local programming. During 2005, we also extended the discount periods of our promotional campaigns for digital and data services from three and six months to six and twelve months. This has impacted the growth of our video and data revenues.

Data revenues rose 24.9%, primarily due to a 29.4% year-over-year increase in data customers from 350,000 to 453,000 and, to a much lesser extent, the growth of our commercial service and enterprise network businesses. Average monthly data revenue per data customer decreased from $40.35 to $38.67, largely due to promotional offers in 2005.

Advertising revenues increased 5.8%, as a result of stronger national and regional advertising. This was offset in part by a decline in political advertising, which is expected to be much lower in 2005 when compared to the 2004 election year.

Costs and Expenses

Service costs increased 7.2% and included incremental costs related to hurricanes in 2005 and 2004 of $0.5 million and $0.8 million, respectively. Programming costs increased 4.4%, as a result of lower launch support, which we receive from our programming suppliers in return for our carriage of their services, and higher unit costs charged by them, significantly offset by a lower base of basic subscribers for the nine months ended September 30, 2005. Field operating costs rose 21.3%, primarily due to the greater use of outside contractors for hurricane-related repairs and for customer activity typically performed by our service employees and, to a lesser extent, increases in vehicle fuel costs. Employee costs grew 5.7%, primarily due to increased headcount and overtime of our technicians to prepare our network for phone service, and increased overtime for customer installation activity and hurricane-related repair, partially offset by a decrease in certain employee insurance expenses. Service costs as a percentage of revenues were 39.8% for the nine months ended September 30, 2005, as compared to 38.4% for the nine months ended September 30, 2004.

Selling, general and administrative expenses rose 6.0% and included incremental costs related to hurricanes in 2005 and 2004 of $0.3 million and $0.2 million, respectively. Employee costs increased 16.3%, primarily due to higher staffing and benefit costs as a result of higher levels of customer activity. Marketing costs grew 15.7% as a result of increased costs associated with contracted direct sales personnel and advertising campaigns to support sales of our products and services. This increase in selling, general and administrative expense was significantly offset by a 16.3% decrease in bad debt expense primarily as a result of more effective customer credit and collection activities and better collection experience in our advertising business. Selling, general and administrative expenses as a percentage of revenues were 21.0% and 20.5% for the nine months ended September 30, 2005 and 2004, respectively.

We expect continued revenue growth in advanced services, which include digital video, HDTV, DVRs, HSD and phone service. As a result, we expect our service costs and selling, general and administrative expenses to increase.

Corporate expenses reflect compensation of corporate employees and other corporate overhead. Corporate expenses rose 9.4%, principally due to increases in employee compensation including amortization of non-cash stock-based compensation and higher legal and accounting fees. Corporate expenses as a percentage of revenues were 2.0% and 1.9% for the nine months ended September 30, 2005 and 2004, respectively.

Depreciation and amortization decreased 0.8%, as a result of asset retirements and a sale of cable system assets in 2004, offset in part by increased depreciation for ongoing investments to continue the rollout of products and services and for investments in our cable network.

Interest Expense, Net

Interest expense, net, increased 7.3%, due to higher market interest rates on variable rate debt and to a lesser extent, slightly higher indebtedness. This increase was offset in part by funding the redemption in April 2005 of our 8$^1/_2$% Senior Notes due 2008 with lower cost bank borrowings.

Loss on Early Extinguishment of Debt

The 8$^1/_2$% Senior Notes were redeemed at a price equal to 101.417% of the outstanding principal amount. As a result of the redemption, we incurred a loss on early extinguishment of debt of $4.7 million for the nine months ended September 30, 2005. The loss consisted of $2.8 million of call premium and the write-off of $1.9 million of unamortized original issue discount and deferred financing costs.

Gain on Derivatives, Net

We enter into interest rate exchange agreements or “interest rate swaps,” with counterparties to fix the interest rate on a portion of our variable rate debt to reduce the potential volatility in our interest expense that would otherwise result from changes in variable market interest rates. As of September 30, 2005 we had interest rate swaps with an aggregate principal amount of $800.0 million. The changes in their mark-to-market values are derived from changes in market interest rates, the decrease in their time to maturity and the creditworthiness of the counterparties. As a result of the quarterly mark-to-market valuation of these interest rate swaps, we recorded a gain on derivatives amounting to $11.5 million for the nine months ended September 30, 2005, as compared to a gain on derivatives of $9.5 million for the nine months ended September 30, 2004.

Gain on Sale of Asset and Investments, Net

We recorded a net gain on sale of assets and investments of $2.6 million for the nine months ended September 30, 2005 and $5.9 million for the nine months ended September 30, 2004. The net gain for the nine months ended September 30, 2005 was due to the sale of our investment in American Independence Corporation common stock. The net gain for the nine months ended September 30, 2004 was due to the sale of a non-strategic cable system with approximately 3,450 subscribers for gross proceeds of about $10.6 million.

Other Expense

Other expense was $7.3 million and $7.4 million for the nine months ended September 30, 2005 and 2004, respectively. Other expense primarily represents amortization of deferred financing costs and fees on unused credit commitments.

Benefit from (Provision for) Income Taxes

Benefit from income taxes was approximately $0.1 million for the nine months ended September 30, 2005, as compared to a provision for income taxes of $0.5 million for the nine months ended September 30, 2004. Our income taxes relate to state income tax liabilities.

Net Loss (Income)

As a result of the factors described above, we incurred a net loss for the nine months ended September 30, 2005 of $9.6 million, as compared to net income of $11.6 million for the nine months ended September 30, 2004.

Liquidity and Capital Resources

Overview

As an integral part of our business plan, we have invested, and will continue to invest, significant amounts in our cable systems to enhance their reliability and capacity, which allows for the introduction of new advanced broadband services. Our capital investments, however, have recently shifted away from upgrading the cable systems' broadband network to the deployment of new products and services, including digital video, VOD, HDTV, DVRs, HSD and phone. During 2005, we expect to spend about $228 million on capital expenditures. In the nine months ended September 30, 2005, we made $179.2 million of capital expenditures, including $5.1 million to rebuild or replace damaged property, plant and equipment caused by Hurricanes Ivan, Dennis and Katrina. We estimate that after September 30, 2005, we may spend an additional $5.5 million to rebuild the remainder of our damaged cable plant and other property assuming the complete recovery of the affected communities, although we cannot be certain about the timing of such spending.

We have a significant level of debt. As of September 30, 2005, our total debt was $3.07 billion. Of this amount, $220.9 million matures within the twelve months ending September 30, 2006. We continue to extend our debt maturities through the refinancing of debt, as discussed below. Given our level of indebtedness, we also have significant interest expense obligations. During the nine months ended September 30, 2005, we paid cash interest of $184.4 million. Our cash interest payments have historically been higher in the first and third calendar quarters of the year due to the timing of the cash interest payments on our senior notes and convertible senior notes.

During the nine months ended September 30, 2005, we generated $121.2 million of net cash flows from operating activities, which together with the $35.2 million of cash provided by financing activities and the $18.2 million decrease in our cash balances, funded net cash flows used in investing activities of $174.6. Our cash requirements were predominantly capital expenditures during the nine months ended September 30, 2005.

We own our cable systems through two principal subsidiaries, Mediacom LLC and Mediacom Broadband LLC. The operating subsidiaries of Mediacom LLC have a $1.15 billion bank credit facility expiring in 2012, of which $857.9 million was outstanding as of September 30, 2005. The operating subsidiaries of Mediacom Broadband LLC have a $1.4 billion bank credit facility (the "Broadband Credit Facility") expiring in 2014, of which $809.0 million was outstanding as of September 30, 2005. The Broadband Credit Facility consists of a revolving credit commitment, a $300.0 million term loan and a $500.0 million term loan. In October 2005, the Broadband Credit Facility was amended to increase the revolving credit commitment portion from approximately $543.0 million to approximately $650.5 million, of which approximately $430.3 million is not subject to scheduled reductions prior to the termination date; and to extend the termination date of the commitments not subject to reductions from March 2010 to December 2012.

As of September 30, 2005, we had unused credit commitments of about $771.7 million under our bank credit facilities, all of which could be borrowed and used for general corporate purposes based on the terms and conditions of our debt arrangements. As of that same date, giving effect to the amendment of the Broadband Credit Facility, we had unused credit commitments of about $879.2 million, of which approximately $860.5 million could be borrowed and used for general corporate purposes based on the terms and conditions of our debt arrangements. For all periods through September 30, 2005, we were in compliance with all of the covenants under our debt arrangements. Continued access to our credit facilities is subject to our remaining in compliance with the covenants of these credit facilities, including covenants tied to our operating performance. We believe that we will not have any difficulty in the foreseeable future complying with these covenants and that we will meet our current and long-term debt service, capital spending and other cash requirements through a combination of our net cash flows from operating activities, borrowing availability under our bank credit facilities and our ability to secure future external financing. However, there can be no assurance that we will be able to obtain sufficient future financing, or, if we were able to do so, that the terms would be favorable to us.

Operating Activities

Net cash flows provided by operating activities were $121.2 million and $172.2 million for the nine months ended September 30, 2005 and 2004, respectively. This decrease was principally due to the decline in operating income offset in part by the timing of cash receipts and expense in our working capital accounts.

Investing Activities

Net cash flows used in investing activities were $174.6 million and $119.5 million for the nine months ended September 30, 2005 and 2004, respectively. This increase was substantially due to higher capital expenditures, which rose to $179.2 million from $126.0 million in the same period last year, resulting mainly from greater levels of customer connection activities, the rebuild of our plant related to damage from Hurricanes Ivan, Dennis and Katrina, and to a lesser extent, from network upgrades and the planned investment in our regional fiber network. The capital expenditures to cover the higher customer connection activity include increased unit purchases of customer premise equipment, including the more expensive HDTV and DVR set-tops, and the related installation costs of our technicians and outside contractors.

Financing Activities

Net cash flows provided by financing activities were $35.2 million for the three months ended September 30, 2005 as compared to cash used in financing activities of $65.0 for the nine months ended September 30, 2004. Our financing activities included the following:

In January 2005, we borrowed the full amount of our $200.0 million delayed-draw term loan facility and used the proceeds to reduce outstanding balances under our revolving credit facilities.

In April 2005, we redeemed all of our outstanding 8$^1/_2$% Senior Notes due April 2008. The redemption price was equal to 101.417% of the outstanding principal amount of the Notes plus accrued interest. We funded the redemption with a combination of cash on hand and borrowings under the revolving credit portion of our credit facilities.

In May 2005, we refinanced a $496.3 million term loan with a new term loan in the amount of $500.0 million. Borrowings under the new term loan bear interest at a rate that is 0.5% less than the interest rate of the term loan it replaced. The new term loan matures in February 2014, whereas the term loan it replaced had a maturity of September 2010.

In August 2005, we issued $200.0 million aggregate principal amount of 8$^1/_2$% senior notes due October 2015 (the “8$^1/_2$% Senior Notes due 2015”). The 8$^1/_2$% Senior Notes due 2015 are unsecured obligations of Mediacom Broadband LLC, and the indenture governing the 8$^1/_2$% Senior Notes due 2015 stipulates, among other things, restrictions on incurrence of Indebtedness, distributions, mergers and asset sales and has cross-default provisions related to other debt of Mediacom Broadband LLC. The proceeds from this offering were used to reduce outstanding balances under our revolving credit facilities.

During the nine months ended September 30, 2005, we funded our book overdraft in the amount of $9.0 million. Book overdrafts represent outstanding checks in excess of funds on deposit at our disbursement accounts.

Pursuant to our Board authorized repurchase program, we repurchased 1,082,382 shares of our Class A Common Stock for approximately $6.3 million during the nine months ended September 30, 2005.

In connection with various financing arrangements during the nine months ended September 30, 2005, we paid approximately $3.3 million of original issue discount and $3.0 million in deferred financing fees and expenses.

Other

We have entered into interest rate exchange agreements with counterparties, which expire from June 2005 through March 2009, to hedge $800.0 million of floating rate debt. Under the terms of all of our interest rate exchange agreements, we are exposed to credit loss in the event of nonperformance by the other parties of the agreements. However, due to the high creditworthiness of our counterparties, which are major banking firms with investment grade ratings, we do not anticipate their nonperformance. As of September 30, 2005, about 71% of our outstanding indebtedness was at fixed interest rates or subject to interest rate protection and our annualized cost of debt was approximately 7.1%.

As of September 30, 2005, approximately $19.3 million of letters of credit were issued to various parties as collateral for our performance relating to insurance and franchise requirements.

Contractual Obligations and Commercial Commitments

The following table summarizes our contractual obligations and commercial commitments, and the effects they are expected to have on our liquidity and cash flow, for the five years subsequent to September 30, 2005 and thereafter (dollars in thousands)*:

	Debt	Capital Leases	Operating Leases	Interest Expense (1)	Total
October 1, 2005 to September 30, 2006	$ 218,625**(2)**	$ 2,252	$ 3,934	$ 218,604	$ 443,415
October 1, 2006 to September 30, 2007	64,875	1,612	3,051	209,264	278,802
October 1, 2007 to September 30, 2008	85,500	106	2,012	205,896	293,514
October 1, 2008 to September 30, 2009	110,375	—	1,528	201,385	313,288
October 1, 2009 to September 30, 2010	138,625	—	1,193	191,907	331,725
Thereafter	2,446,375	—	3,097	497,450	2,946,922
Total cash obligations	$ 3,064,375	$ 3,970	$ 14,815	$ 1,524,506	$ 4,607,666

***** Refer to Note 7 to our unaudited consolidated financial statements for a discussion of our long-term debt.

(1) Interest payments on floating rate debt and interest rate swaps are estimated using amounts outstanding as of September 30, 2005 and the average interest rates applicable under such debt obligations.

(2) Includes $172.5 million of convertible senior notes due July 2006.

Critical Accounting Policies

The foregoing discussion and analysis of our financial condition and results of operations is based upon our consolidated financial statements, which have been prepared in accordance with accounting principles generally accepted in the United States of America. The preparation of these financial statements requires us to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses, and related disclosure of contingent assets and liabilities. Periodically, we evaluate our estimates, including those related to doubtful accounts, long-lived assets, capitalized costs and accruals. We base our estimates on historical experience and on various other assumptions that we believe are reasonable. Actual results may differ from these estimates under different assumptions or conditions. We believe that the application of the critical accounting policies discussed below requires significant judgments and estimates on the part of management. For a summary of our accounting policies, see Note 1 of our unaudited consolidated financial statements.

Revenue Recognition

Revenues from video, data and phone services are recognized when the services are provided to the customers. Credit risk is managed by disconnecting services to customers who are delinquent. Installation revenues obtained from the connection of customers to our communications network are less than direct installation costs. Therefore, installation revenues are recognized as connections are completed. Advertising sales are recognized in the period that the advertisements are exhibited. Under the terms of our franchise agreements, we are required to pay up to 5% of our gross revenues, derived from providing cable services, to the local franchising authorities. We normally pass these fees through to our customers. Franchise fees are collected on a monthly basis and are periodically remitted to local franchise authorities. Franchise fees are reported in their respective revenue categories and included in selling, general and administrative expenses.

Allowance for Doubtful Accounts

The allowance for doubtful accounts represents our best estimate of probable losses in the accounts receivable balance. The allowance is based on the number of days outstanding, customer balances, historical experience and other currently available information. During the three months ended September 30, 2005, we revised our estimate of probable losses in the accounts receivable of our advertising business to better reflect historical experience. The change in the estimate of probable losses resulted in a benefit to the consolidated statement of operations of $0.9 million for the three and nine months ended September 30, 2005.

Programming Costs

We have various fixed-term carriage contracts to obtain programming for our cable systems from content suppliers whose compensation is generally based on a fixed monthly fee per customer. These programming contracts are subject to negotiated renewal. We recognize programming costs when we distribute the related programming. These programming costs are usually payable each month based on calculations performed by us and are subject to adjustments based on the results of periodic audits by the content suppliers. Historically, such audit adjustments have been immaterial to our total programming costs. Some content suppliers offer financial incentives to support the launch of a channel and ongoing marketing support. When such financial incentives are received, we defer them within non-current liabilities in our consolidated balance sheets and recognize such amounts as a reduction of programming costs (which are a component of service costs in the consolidated statement of operations) over the carriage term of the programming contract.

Property, Plant and Equipment

We capitalize the costs of new construction and replacement of our cable transmission and distribution facilities; the addition of network and other equipment, and new customer service installations. Capitalized costs include all direct labor and materials as well as certain indirect costs and are based on historical construction and installation costs. Capitalized costs are recorded as additions to property, plant and equipment and depreciate over the life of the related asset. We perform periodic evaluations of certain estimates used to determine the amount and extent of such costs that are capitalized. Any changes to these estimates, which may be significant, are applied prospectively in the periods in which the evaluations were completed.

Long-Lived Assets

In accordance with SFAS No. 144, "*Accounting for the Impairment or Disposal of Long-Lived Assets,*" we periodically evaluate the recoverability and estimated lives of our long-lived assets, including property and equipment and intangible assets subject to amortization, whenever events or changes in circumstances indicate that the carrying amount may not be recoverable or the useful life has changed. When the carrying amount is not recoverable, the measurement for such impairment loss is based on the fair value of the asset, typically based upon the future cash flows discounted at a rate commensurate with the risk involved. Any loss is included as a component of either depreciation expense or amortization expense, as appropriate, unless it is material to the period in question whereby we would present it separately.

Intangibles

In accordance with SFAS No. 142, *"Goodwill and Other Intangible Assets,"* the amortization of goodwill and indefinite-lived intangible assets is prohibited and requires such assets to be tested annually for impairment, or more frequently if impairment indicators arise. We have determined that our cable franchise costs are indefinite-lived assets. We completed our most recent annual impairment test as of October 1, 2004, which reflected no impairment of our franchise costs and goodwill. As of September 30, 2005, there were no events since then that would require an analysis to be completed before the next annual test date.

Derivative Instruments

We account for derivative instruments in accordance with SFAS No. 133 "*Accounting for Derivative Instruments and Hedging Activities,*" SFAS No. 138 "*Accounting for Certain Derivative Instruments and Certain Hedging Activities-an amendment of FASB Statement No. 133,"* and SFAS No. 149 "*Amendment of Statement 133 on Derivative Instruments and Hedging Activities."* Our primary objective for holding derivative financial instruments is to manage interest rate risk. Our derivative instruments are recorded at fair value and are included in other current assets, other assets and other liabilities. Our accounting policies for these instruments are based on whether they meet our criteria for designation as hedging transactions, which include the instrument's effectiveness in risk reduction and, in most cases, a one-to-one matching of the derivative instrument to its underlying transaction. We have no derivative financial instruments designated as hedges. Gains and losses from changes in the mark-to-market values are currently recognized in the consolidated statement of operations. Short-term valuation changes derived from changes in market interest rates, time to maturity and the creditworthiness of the counterparties may increase the volatility of earnings.

Income Taxes

We provide for income taxes using the liability method in accordance with SFAS No. 109, *"Accounting for Income Taxes,"* which requires an asset and liability based approach in accounting for income taxes. We recognize deferred tax assets and liabilities for the future tax consequences attributable to differences between the financial statement carrying amounts of existing assets and liabilities and their respective tax bases and expected benefits of utilizing net operating loss carryforwards. We periodically assess the likelihood of realization of deferred tax assets and net operating loss carryforwards by considering the scheduled reversal of deferred tax liabilities, projected taxable income in future periods and the evaluation of available prudent tax planning strategies. If our assessment changes in the future, we may be required to adjust our valuation allowance against deferred tax assets, resulting in either an increase or decrease in income tax expense in our consolidated statement of operations.

Recent Accounting Pronouncements

In December 2004, the FASB issued SFAS No. 123R, *"Amendment of Statement 123 on Share-Based Payment."* SFAS No. 123R requires companies to expense the value of employee stock options, stock granted through the employee stock purchase program and similar awards. SFAS No. 123R was originally effective for interim periods beginning after June 15, 2005. On April 14, 2005, the Securities and Exchange Commission approved a new rule delaying the effective date until the beginning of a company's next fiscal year that commences after June 15, 2005.

SFAS No. 123R permits companies to adopt its requirements using either a “modified prospective” method, or a “modified retrospective” method. Under the “modified prospective method, compensation cost is recognized in the financial statements beginning with the effective date, based on the requirements of SFAS 123R for all share-based payments granted after that date, and based on the requirements of SFAS 123 for all unvested awards granted prior to the effective date of SFAS 123R. Under the “modified retrospective” method, the requirements are the same as under the “modified prospective” method, but also permits entities to restate financial statements of previous periods based on proforma disclosures made in accordance with SFAS 123.

We will adopt SFAS No. 123R effective January 1, 2006 and plans to utilize the “modified prospective” method. We believe the adoption of SFAS No. 123R will have a material impact on its consolidated statement of operations and earnings per share. We currently utilize the Black-Scholes option pricing model to measure the fair value of stock options granted to employees. While SFAS 123R permits entities to continue to use such a model, the standard also permits the use of a “lattice” model. We have not yet determined which model we will use to measure the fair value of employee stock options granted after the adoption of SFAS 123R.

Inflation and Changing Prices

Our systems’ costs and expenses are subject to inflation and price fluctuations. Such changes in costs and expenses can generally be passed through to subscribers. Programming costs have historically increased at rates in excess of inflation and are expected to continue to do so. We believe that under the Federal Communications Commission’s existing cable rate regulations we may increase rates for cable television services to more than cover any increases in programming. However, competitive conditions and other factors in the marketplace may limit our ability to increase rates.

PART II

ITEM 6. EXHIBITS

Exhibit Number	Exhibit Description
31.1	Rule 13a-14(a) Certifications

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

MEDIACOM COMMUNICATIONS CORPORATION

January 13, 2006

By: /s/ Mark E. Stephan

Mark E. Stephan
Executive Vice President and
Chief Financial Officer

Exhibit 31.1

CERTIFICATIONS

I, Rocco B. Commisso, certify that:

(1) I have reviewed this report on Form 10-Q/A (Amendment No. 1) of Mediacom Communications Corporation; and

(2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

January 13, 2006

BY: /s/ ROCCO B. COMMISSO

Rocco B. Commisso
Chief Executive Officer

Exhibit 31.1

CERTIFICATIONS

I, Mark E. Stephan, certify that:

(1) I have reviewed this report on Form 10-Q/A (Amendment No. 1) of Mediacom Communications Corporation; and

(2) Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report.

January 13, 2006	BY:	/s/ MARK E. STEPHAN
		Mark E. Stephan Executive Vice President and Chief Financial Officer