

MEDIACOM COMMUNICATIONS CORPORATION

Whistleblower Policy: Employee Procedures for Complaints and Concerns About Accounting and Auditing Matters

Any employee of Mediacom Communications Corporation or its subsidiaries (collectively, "Mediacom") may submit a good faith complaint or concern regarding accounting or auditing matters to the management of Mediacom without fear of dismissal or retaliation of any kind. Mediacom is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. Mediacom's Board of Directors has determined that Mediacom's Audit Committee, which is composed of three independent members of the Board of Directors, will oversee treatment of employee complaints and concerns in this area.

In order to facilitate the reporting of employee complaints and concerns, Mediacom's Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints and concerns regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") and (2) the confidential, anonymous submission by employees of complaints and concerns regarding questionable Accounting Matters.

How to Report Employee Complaints and Concerns

- Employees with complaints or concerns regarding Accounting Matters may report their complaints or concerns, on a confidential or anonymous basis if preferred, through one of the following channels:

1) By contacting either:

**Vice President of Human Resources
Mediacom Communications Corporation
100 Crystal Run Road
Middletown, New York 10940
Direct Dial: 845-695-2625
Fax: 845-703-0749
Email: whistleblower@mediacomcc.com**

or

**Mediacom's Outside Counsel
Linda L. Griggs
Partner
Morgan Lewis
1111 Pennsylvania Avenue, NW
Washington, DC 20004
Direct Dial: 202-739-5245
Fax: 202-739-3001
Email: lgriggs@morganlewis.com**

- 2) **By submitting a complaint on Mediacom's Intranet at <http://intranet.mediacomcorp.com>. Click on Whistleblower Policy. Fill-out this form to submit a complaint or concern. This will be forwarded to the Vice President of Human Resources on an anonymous basis.**

Scope of Matters Covered by These Procedures

These procedures cover employee complaints and concerns relating to any questionable Accounting Matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Mediacom;
- fraud or deliberate error in the recording and maintaining of financial records of Mediacom;
- deficiencies in or noncompliance with Mediacom's internal accounting controls;
- misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of Mediacom; or
- deviation from full and fair reporting of Mediacom's financial condition.

Treatment of Complaints and Concerns

- Upon receipt of a complaint or a concern, the Vice President, Human Resources, will notify the Chairman of the Audit Committee ("Chairman"). The Chairman will (1) determine whether the complaint actually pertains to Accounting Matters and (2) when possible, acknowledge receipt of the complaint or concern to the sender. Mediacom's outside counsel will forward complaints or concerns it receives to the Vice President, Human Resources.
- Complaints and concerns relating to Accounting Matters will be reviewed under direction and oversight by the Chairman or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- The Chairman is required to review each such complaint or concern and after appropriate review and follow-up, as the Chairman so determines, forward those complaints and concerns worthy of such action directly to the Audit Committee, without any approval from any member of Mediacom's management.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- Mediacom will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints or concerns regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Concerns and Investigations

- A complaint or concern must be reported as soon as possible following an employee's first knowledge of the alleged activity. Complaints and concerns must be made without malice and in good faith, and the employee must have reason to believe that the information disclosed and allegations being made are substantially true.
- Mediacom's policy concerning Accounting Matters does not apply to personal grievances concerning an employee's terms and conditions of employment, aspects of work environment, complaints of sexual harassment, or other such matters that are dealt with under existing Human Resources policies.
- The Chairman, or his designee, will maintain a log of all complaints and concerns, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and concerns and such log will be maintained in accordance with Mediacom's document retention policy.