

SECURITIES AND EXCHANGE COMMISSION  
Washington D.C. 20549

FORM 8-K

CURRENT REPORT

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

Date of Report: April 19, 2002

MEDIACOM LLC  
MEDIACOM CAPITAL CORPORATION  
(Exact name of Registrants as specified in their charter)

New York	333-57285-01	06-1433421
New York	333-57285	06-1513997
(State or other jurisdiction of incorporation or organization)	(Commission File Number)	(IRS Employer Identification No.)

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

Registrants' telephone number: (845) 695-2600

Item 4. Change in Registrants' Certifying Accountant.

On April 19, 2002, each of the Registrants terminated its engagement of Arthur Andersen LLP (the "Former Auditor") as its independent auditor. Mediacom LLC's termination of the Former Auditor's engagement was approved by the Audit Committee of the Board of Directors of Mediacom Communications Corporation, parent and manager of Mediacom LLC. Mediacom Capital Corporation's termination of the Former Auditor's engagement was approved by the Board of Directors of Mediacom Capital.

The Former Auditor's report for Mediacom LLC's financial statements for the fiscal years ended December 31, 2001 and 2000 and the Former Auditor's report for Mediacom Capital Corporation's balance sheet for the fiscal year ended December 31, 2000 (collectively, the "Prior Fiscal Periods") did not contain an adverse opinion or a disclaimer of opinion, nor was such report qualified or modified as to uncertainty, audit scope or accounting principles. For the year ended December 31, 2001, the audit report for Mediacom LLC referenced the required change in the method of accounting for derivative instruments.

There were no disagreements between either of the Registrants and the Former Auditor on any matter of accounting principles or practices, financial statement disclosure, or auditing scope or procedure ("Disagreements") during either (i) the Prior Fiscal Periods or (ii) the period from January 1, 2002 through April 19, 2002 (the "Interim Period"), which Disagreements, if not resolved to the satisfaction of the Former Auditor, would have caused the Former Auditor to make reference to the subject matter of the Disagreements in connection with its report.

The Former Auditor has expressed no Disagreements or differences of opinion regarding any of the kinds of events defined as "reportable events" in Item 304(a)(1)(v) of Regulation S-K ("Reportable Events").

Each of the Registrants has engaged the firm of PricewaterhouseCoopers LLP (the "New Auditor"), as its independent auditor for its fiscal year ending December 31, 2002. Neither of the Registrants consulted the New Auditor with respect to either the Prior Fiscal Periods or the Interim Period as regards (i) either the application of accounting principles to a specified transaction, either completed or proposed, or the type of audit opinion that might be rendered on its financial statements or (ii) any matter that was either the subject of any Disagreements or Reportable Events. Mediacom LLC's engagement of the New Auditor was approved by the Audit Committee of the Board of Directors of Mediacom Communications Corporation. Mediacom Capital Corporation's engagement of the New Auditor was approved by the Board of Directors of Mediacom Capital.

Each of the Registrants has authorized and requested the Former Auditor to respond fully to the inquiries of the New Auditor.

Each of the Registrants has provided the Former Auditor with a copy of the disclosures it is making herein in response to Item 304(a) of Regulation S-K. The Registrants requested that the Former Auditor furnish the Registrants with a letter addressed to the Commission stating whether it agrees with the statements made by the Registrants. The Registrants have annexed such letter hereto as Exhibit 16.1.

Item 7. Financial Statements and Exhibits.

- (a) Financial Statements - None
- (b) Pro Forma Financial Information - None
- (c) Exhibits:

Exhibit No.	Description
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16.1	Letter from Arthur Andersen LLP to the SEC dated April 22, 2002
99.1	Press release, dated April 19, 2002

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 LLC  
(Registrant)

Date: April 19, 2002

By: /s/ Mark Stephan

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Mark Stephan  
Senior Vice President,  
Chief Financial Officer and Treasurer  
(principal financial officer and  
principal accounting officer)

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 Capital Corporation  
(Registrant)

Date: April 19, 2002

By: /s/ Mark Stephan

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Mark Stephan  
Treasurer and Secretary  
(principal financial officer and  
principal accounting officer)

April 22, 2002

Office of the Chief Accountant  
Securities and Exchange Commission  
450 Fifth Street, N.W.  
Washington, DC 20549

Dear Sir/Madam:

We have read the first four paragraphs of Item 4 included in the Form 8-K dated April 19, 2002 of Mediacom LLC and Mediacom Capital Corporation to be filed with the Securities and Exchange Commission and are in agreement with the statements contained therein.

Very truly yours,

/s/ Arthur Andersen LLP

Mediacom Communications Appoints  
PricewaterhouseCoopers as Independent Auditor

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Middletown, NY --- April 19, 2002 --- Mediacom Communications Corporation (NASDAQ: MCCC) today announced that the Audit Committee of its Board of Directors has appointed PricewaterhouseCoopers, LLP as the Company's independent auditor for 2002. This appointment concludes an extensive selection process that was part of the Company's annual review of auditing services.

"Since commencement of our operations in 1996, Arthur Andersen has provided highly valued professional services to Mediacom, and we have been extremely pleased with the excellent quality of the work performed by the Arthur Andersen team assigned to our Company," said Rocco Commisso, Mediacom's Chairman and CEO. "Regrettably, given the recent developments and uncertainties surrounding Arthur Andersen, our Audit Committee believes that this change is in the best interests of Mediacom and its shareholders."

"I would like to extend my best wishes to all the partners and employees of Arthur Andersen who played an integral role during the past six years in Mediacom's dramatic growth, including our initial public offering in 2000 and, this past year, the acquisitions of cable systems serving about 800,000 basic subscribers from AT&T Broadband, LLC and the related financings," Mr. Commisso concluded.

Mediacom Communications is the nation's 8th largest cable television company and the leading cable operator focused on serving the smaller cities and towns in the United States. The Company's cable systems pass approximately 2.6 million homes and serve about 1.6 million basic subscribers in 23 states. Mediacom Communications offers a wide array of broadband products and services, including traditional video services, digital television, high-speed Internet access and video-on-demand. The Company was founded in July 1995 by Rocco B. Commisso. More information about Mediacom Communications can be accessed on the Internet at: [www.mediacomcc.com](http://www.mediacomcc.com).

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Contact: Mark E. Stephan  
Senior Vice President and  
Chief Financial Officer  
845-695-2640  
[mstephan@mediacomcc.com](mailto:mstephan@mediacomcc.com)