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Forensic Accountants for the
Official Committee of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re: :
: Chapter 11
ADELPHIA COMMUNICATIONS CORP., et al., : Case No. 02-41729 (REG)
: Debtor. :
: :
-----X

**FINAL APPLICATION OF NEILSON ELGGREN LLP, FORENSIC ACCOUNTANTS
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS,
FOR FINAL ALLOWANCE OF PRE-CONFIRMATION COMPENSATION
AND REIMBURSEMENT OF EXPENSES FOR THE PERIOD
AUGUST 1, 2002 THROUGH OCTOBER 31, 2005**

TO THE HONORABLE ROBERT E. GERBER,
UNITED STATES BANKRUPTCY JUDGE:

Neilson Elggren LLP (“NE” or “Applicant”), Forensic Accountants for the Official Committee of Unsecured Creditors in these cases, in support of its final application for allowance of compensation for professional services rendered and reimbursement of expenses incurred from August 1, 2002, through October 31, 2005 (“Final Application”), respectfully represents:

Preliminary Statement

1. Pursuant to sections 330 and 331 of chapter 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and the Retention Order (as defined below), NE requests that this Court authorize (i) final approval of compensation in the amount of \$1,993,410.69 for the reasonable and necessary accounting services NE has rendered pre-confirmation to the Official Committee of Unsecured Creditors, of which \$1,970,806.39 has been paid and \$22,604.30 remains outstanding and (ii) final approval of reimbursement for the actual and necessary expenses that NE incurred pre-confirmation in the amount of \$144,404.26, of which \$144,290.51 has been paid and \$113.75 remains outstanding.

2. This Court has jurisdiction over this Final Application pursuant to 28 U.S.C. § § 157 and 1334 and the “Standing Order of Referral of Cases to Bankruptcy Judges,” dated July 10, 1984, of District Judge Robert T. Ward. Venue of these cases and this Final Application is proper in this district pursuant to 28 U.S.C. § § 1408 and 1409. The predicates for the relief sought herein are sections 330 and 331 of chapter 11 of the Bankruptcy Code and Rule 2016 of the Bankruptcy Rules.

Retention and Continuing Disinterestedness of NE

3. On June 25, 2002, each of the debtors and debtors in possession in the above captioned case (the “Debtors”) filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Each of the Debtors continues to operate its business and manage its

properties as a debtor in possession pursuant to section 1107(a) and 1108 if the Bankruptcy Code.

4. By this Court's order dated October 9, 2002, the Official Committee of Unsecured Creditors (the "Creditors Committee") was authorized to retain NE as their forensic accountants in these chapter 11 cases pursuant to 11 U.S.C. § 327(a) (the "Retention Order"). The Retention Order authorizes the Debtor to compensate NE at NE's hourly rates charged for services of this type and to be reimbursed for actual and necessary out-of-pocket expenses that it incurred, subject to application to this Court in accordance with the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Interim Compensation Order and all applicable local rules and orders of this Court.

5. NE filed the Affidavit of R. Todd Neilson and Disclosure Statement in Support of Application for an Order Authorizing Employment and Retention of Neilson Elggren LLP as Forensic Accountants for the Official Committee of Unsecured Creditors (the "NE Affidavit"). Additionally, NE filed a Supplemental Disclosure Statement in Respect to Employment of Neilson Elggren LLP as Forensic Accountant to the Official Committee of Unsecured Creditors ("Supplemental Disclosure Statement"). NE does not hold or represent any interest adverse to the Debtor's estate, except as disclosed in the NE Affidavit or Supplemental Disclosure Statement. As stated in the NE Affidavit and Supplemental Disclosure Statement, NE is a disinterested person as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code.

6. NE may have in the past worked with, may currently work with, and professionals of NE will likely in the future work with parties-in-interest in connection with matters unrelated to the Debtors and this case. NE has disclosed in the NE Affidavit and Supplemental Disclosure Statement its connections to parties-in-interest that it has been able to ascertain using its reasonable efforts.

Background, Compliance with Guidelines and Orders Governing Applications for Compensation and Reimbursement of Expenses

7. This Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995, Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 10, 1991 (collectively, the “Local Guidelines”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines” and, collectively with the Local Guidelines, the “Guidelines”), and the Final Compensation Procedures of the Fee Committee of Adelphia Communications Corporation, et al. (the “Fee Committee Final Compensation Procedures”). Pursuant to the Local Guidelines, a certification regarding compliance with same is attached hereto as Exhibit A.

8. Under the terms of the Interim Compensation Order, professionals must serve monthly fee statements on the persons identified in the Interim Compensation Order. If no objections to a monthly fee statement are made by the (20th) day following the month for which compensation is sought, the Debtor is authorized to pay the professional 80% of requested fees

and 100% of requested expenses. Professionals are also required to file approximately every 120 days but no more than every 150 days an application (“Fee Application”) with this Court for interim or final Court approval and allowance of the compensation and reimbursement of expenses requested.

9. The Debtors’ Forth Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code, dated November 21, 2005, and the supplements thereto dated April 28, 2006, were approved as to form, among other things, by orders dated November 23, 2005, June 8, 2006, October 16, 2006, and October 17, 2006, including all exhibits and schedules thereto, as amended, supplemented or modified from time to time.

10. The Order Confirming First Modified Fifth Amended Joint Chapter 11 Plan for Adelpia Communications Corporation and Certain of its Affiliated Debtors (the “Disclosure Statement”) was signed January 5, 2007, after notice and a hearing.

11. A hearing to consider confirmation of the First Modified Fifth Amended Joint Chapter 11 Plan for Adelpia Communications Corporation and Certain of its Affiliated Debtors (the “Plan”) was held and an Order Confirming First Modified Fifth Amended Joint Chapter 11 Plan for Adelpia Communications Corporation and Certain of its Affiliated Debtors was signed January 5, 2007 (the “Confirmation Order”).

12. The effective date for the Confirmation Order was February 13, 2007. NE is filing this fee application pursuant to section 6.2(b) of the Plan and paragraph 37 of the Confirmation Order.

NE’s Fees and Expenses

13. NE previously filed ten (10) interim applications for compensation for services rendered in the total amount of \$2,464,080.00 and reimbursement of expenses incurred in the total amount of \$144,404.26. For Applicant's first seven (7) applications, this Court has granted, on an interim basis, compensation of fees in the total amount of \$1,905,487.19 (which is net of agreed-upon reductions totaling \$470,669.31), and reimbursement of expenses in the total amount of \$143,349.83. The orders were filed on January 14, 2003 (docket #1314) for the first interim period and August 4, 2005 (docket #8045) for the second through seventh interim periods. To date, NE's eighth, ninth and tenth interim applications have not been heard by this Court. For these three (3) interim applications, NE sought approval of compensation of fees totaling \$87,923.50 and reimbursement of expenses totaling \$1,054.43. For this Final Application, NE is seeking (i) from its first seven applications, only those fees and expenses for which interim approval was granted and (ii) all fees and expenses sought from its last three applications, for which this Court has not yet heard.

14. A schedule for which NE seeks final approval setting forth the number of hours expended by each of the partners, associates, and paraprofessionals of NE who rendered services to the Official Committee of Unsecured Creditors and their respective hourly rates is attached hereto as Exhibit B. A schedule specifying the categories of actual and necessary expenses for which NE is seeking final approval for reimbursement and the total amount for each such expense category is attached hereto as Exhibit C. Pursuant to the UST Guidelines, a schedule setting forth a description of the project categories utilized in this case and the aggregate fees associated with each project category, is attached hereto as Exhibit D.

15. NE maintains computerized records of the time spent by all NE professionals in connection with its retention, and copies of these computerized records, including the number of hours expended by the partners, associates, and paraprofessionals of NE by project category have been attached to each previous interim application.

16. The rates described in Exhibit B are NE's normal hourly rates for services of this type. In accordance with the factors enumerated in section 330 of the Bankruptcy Code, the amount of fees requested is fair and reasonable given: (a) the complexity of these cases; (b) the time expended; (c) the nature and extent of the services rendered; (d) the value of such services and (e) the costs of comparable services other than in a case under the Bankruptcy Code.

Summary of NE's Services

17. Recitation of each and every item of professional services that NE performed during the Final Application Period would unduly burden the Court. Hence, the following summaries (paragraphs 18 through 37) highlight the major areas to which NE devoted time and attention during the Final Application Period.

18. Analysis of Debt & Equity Structure of All Entities (10): NE analyzed the debt and equity structure of the various public and private entities in order to determine areas for further review and analysis. This analysis highlighted the accounts that had significant changes from period to period.

19. Analysis of Private Managed & Non-Managed Entities (11): NE analyzed the detail provided regarding the private managed and non-managed entities to determine the private

entities that require additional significant analysis. This analysis highlighted the significant accounts and transactions that require further analysis.

20. Analysis of Intercompany Activity for Public Entities (12): NE analyzed the intercompany balances of the consolidated public entities for the years ended 1999 to 2002 to determine material changes in balances and identify potential significant transactions between the public entities and the private Rigas entities.

21. Gathering & Analysis of Public Records/Media Information (13): NE gathered, reviewed and analyzed the public records, SEC filings and media information to gather historical detail regarding certain financial statements, activity and transactions.

22. Analysis of General Ledger Detail & Cash Management (14): NE analyzed the general ledger balances for the consolidated public entities and certain private entities for the years 1999 to 2002. NE compared these balances to the amounts included in the financial statements filed with the SEC in order to determine specific accounts for further analysis and review.

23. Analysis of Rigas Private Entity Finance & Statements (15): NE performed an analysis of certain private entity financing and stock transactions in order to determine the effect on the financial statements of the public entities as reported in the SEC filings. NE also analyzed and tracked the flow of funds and debt regarding these transactions.

24. Historical Analysis of Income Statement & Balance Sheet (16): NE reviewed and analyzed classification of asset accounts, general ledger, income statements, 10K's, 10Q's, SEC documents and filings along with various other documentation to prepare an analysis of

revenues, expenses and other operating detail for all the public entities.

25. Analysis & Review of Board of Director's Minutes (17): NE reviewed and analyzed the Board of Director's minutes to determine detail of certain transactions, acquisitions, offerings, debt issues, equity issues, resolutions for corporate transactions and dates of public offerings.

26. Analysis & Review of Acquisition Documents (18): NE reviewed and analyzed various dated SEC prospectus to prepare an acquisition and debt timeline including dates, purchase price, parties involved and other related information.

27. Analysis & Review of Loan Files & Due Diligence (19): NE reviewed and analyzed loan files, due diligence packages, prospectus statements and supplements to the prospectus statements for various public and private entities regarding debt and stock offerings including the use of proceeds and debt structure.

28. Analysis of Related Party Transactions (20): NE performed review and analysis of financial records to identify related party transactions between public and private entities.

29. Analysis of Debt Facilities (30): NE reviewed and analyzed the general ledger trial balances, general ledger transactional detail, journal entries, cash receipt and disbursement reports, and various other documents to identify the debt transactions and balances for all public and private cost centers. NE further analyzed the over \$32 billion of debt proceeds, the ultimate use of those proceeds, and nearly \$25 billion of payments on all the various debt facilities from 1999 through the petition date in June 2002, and provided various analyses to counsel for the creditors committee to assist in the preparation of the complaint against the various banks.

30. Analysis of Intercompany Account Balances (31): NE reviewed and analyzed the general ledger trial balances, general ledger transactional detail, journal entries, and cash receipt and disbursement reports to identify financial relationships between approximately 1,700 cost centers. This analysis included a detailed review of approximately 20,000 inter-cost center relationships. NE further reconciled the general ledger transactional detail to the trial balances for each cost center on a quarterly basis from 1999 through the petition date. The Adelpia group of companies included hundreds of consolidated and unconsolidated entities. The accounting for these entities was recorded through a complex system which recorded a significant number of the transactions through the use of intercompany accounts. These reported balances exceeded a billion dollars for certain of the consolidated subsidiaries of the Debtor. There was a great deal of interest as to the material nature, basis and origination of certain intercompany balances as reported in various public filings. At the request of the Creditors Committee, NE undertook the task of analyzing the intercompany balances and activity to determine the origination of cash receipts and the ultimate use of cash disbursements through the intercompany balances of the Debtor and all related entities. This analysis was used to highlight specific material intercompany transactions that needed detailed review. Detail for several journal entries were requested and reviewed. This intercompany analysis would also serve as a basis for the allocation of value analysis described below.

31. Allocation of Value and Intercompany Activity (33): NE reviewed and analyzed intercompany analysis, prepared entity by entity intercompany receivable balance, and reviewed and analyzed subscriber information to develop a model for allocating value, debt and

intercompany activity to each Adelphia entity. As described above, the Debtor and its related consolidated and unconsolidated entities had a significant number of intercompany balances, many of which were material. Most of the hundreds of Debtor entities were either obligors, guarantors or pledgors to various debt facilities and bond issues. In many cases an entity could be all of the above on more than one debt facility or bond issuance. In addition, many of these entities had cable subscribers listed among their assets. At the request of the Creditors Committee, NE created a detailed model which would allocate value for the cable subscribers to the various entities based on the entities involvement with debt facilities and ultimately allocating any excess value to intercompany payables. At the same time, an entity's intercompany receivables represented additional assets. Because of the thousands of intercompany balances, this model was extremely complex. For each entity, the first step was to determine the number and value of cable subscribers it owned. Value estimates were received from the Creditors Committee valuation experts. Any such value was then allocated to debt facilities depending on each entities potential obligation. NE then allocated any excess value to other priority creditors. The final step was to allocate any excess value to intercompany payables and other general unsecured creditors. Because of the thousands of intercompany balances, this portion of the model contained complicated circular intercompany allocations among the various entities. This process would ultimately require thousands of iterations to arrive at a final allocation of value. Variations of the model were created that allowed for the use of different assumptions regarding the prioritization of debt and the treatment of intercompany payables/receivables. These models were to be used to determine the effect the different

assumptions would have on the allocation of subscriber value to the different debtor entities and ultimately to the various debt facilities and bond issues. These models would then allow the creditors to analyze any debtor proposal regarding the treatment of debt facilities and bond issues.

32. Analysis of ABIZ Relationship with Adelphia (34): To avoid duplication of efforts among professionals, NE was requested by the Debtor to assist its forensic accountants, BDO Seidman, with the intercompany analysis and transactions that occurred between Adelphia and Adelphia Business Solutions (“ABIZ”) in connection with the potential claims that ABIZ asserted against Adelphia. NE prepared various analyses of the intercompany balances and transactions between the two entities and met with representatives of Adelphia and BDO Seidman to discuss the analyses.

33. Avoidance Action Analysis (35): NE was requested by counsel for the Creditors Committee to assist the Committee in its investigation into possible avoidance actions. Among the various reports and analyses that NE researched and compiled for the Committee are the following: (a) summary analysis of all disbursements equaling \$500,000 or greater for the period January 1999 through June 2002; (b) detailed reports of disbursements for the period January 1999 through June 2002 for payments to various entities; (c) summary analysis of payments to officers and directors of the Debtor during the year prior to the petition; (d) analysis of the Debtor’s July 2000 acquisition of Prestige Communications, which detailed how the acquisition was financed and accounted for by the Debtor; (e) analyses with respect to the transfer of cable subscribers from Arahova to Olympus in 2001; and (f) in connection with the

Committee's adversary proceedings against Key Bank, Fleet Bank and HSBC Bank, NE researched and prepared analyses of payments totaling nearly \$48 million from Adelpia to those banks during the period January 1999 to June 2002. Applicant also researched and gathered information and documents to comply with a subpoena received from the banks. These banks were lenders of the Niagara Frontier Hockey, L.P. entities, which owned and operated the Buffalo Sabres NHL franchise and were managed entities in Adelpia's cash management system. In connection with those analyses, Thomas Jeremiassen, a partner of NE, prepared for his deposition and was deposed by attorneys for the banks.

34. Employment Application, Monthly Billings & Fee Applications (40): NE prepared a conflict check, employment application, monthly bills and fee applications as required. NE complied with the established procedures for interim compensation and reimbursement of expenses of professionals. Applicant also prepared and submitted letters certifying that it received no objections to its monthly fee statements. As requested, NE prepared and submitted estimated budgets. Applicant also carefully reviewed the audit reports received from Legal Cost Control ("LCC") and prepared and submitted to LCC its responses to the audit reports and addressed each issue and inquiry.

35. General Case Administration (41): NE made document requests, managed the data and prepared and communicated work plans to its employees to ensure the efficient use of staff and avoid the duplication of work.

36. Meetings with Counsel, Creditors Committee, PWC, Adelpia (42): NE met with representatives of the creditors committee, creditors committee counsel,

PriceWaterhouseCoopers and Adelpia to facilitate the gathering of information, coordinate our efforts, and communicate our findings and progress.

37. Travel (44): NE personnel traveled from Los Angeles and Salt Lake City to Adelpia's offices in Coudersport, PA and to meetings in New York. Travel time was billed at one-half the normal billable rate.

Actual and Necessary Expenses

38. It is NE's policy to charge its clients in all areas of practice for identifiable non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is NE's policy to charge its clients only the amount actually incurred by NE in connection with such items. Examples of such expenses are postage, overnight mail, courier delivery, transportation, overtime expenses, computer assisted legal/accounting research, photocopying, out-going facsimile transmissions, airfare, meals, and lodging. With respect to airfare expenses, all travel, by all individuals, is billed at the coach class rate with the allowance of class upgrades.

39. NE charged: (i) \$0.10 per page for copies in this case; and (ii) \$1.00 per page for outgoing telecopy transmissions (which includes related toll charges).

40. A summary of expenses by type made by NE on behalf of the Official Committee of Unsecured Creditors during the Final Fee Period is attached hereto as Exhibit C. All of these disbursements comprise the requested sum for NE's out-of-pocket expenses, totaling \$144,404.26.

Fee Committee Factors

41. Pursuant to section 2.4 of the “Final Compensation Procedures of the Fee Committee of Adelphia Communications Corporation, et al.”, each Applicant in its Final Application are to include a narrative of the following various reasonableness factors:

- i. **The Final Applicant’s role, objectives, and accomplishments in the Adelphia Case.** NE’s role in the Adelphia bankruptcy was to provide forensic and investigative accounting services to the Official Committee of Unsecured Creditors. This involved a variety of analyses and investigations into the Debtors’ historical transactions and accounting. The most significant aspects of NE’s work related to: (a) identification and analysis of over \$32 billion of debt proceeds received by the Debtors during the three and a half years prior to the bankruptcy filing and the ultimate use of those proceeds, as well as identification and analysis of nearly \$25 billion of payments to banks, to provide vital information and assistance to counsel for the creditors committee in its complaint against the consortium of banks involved in the Debtors’ debt facilities; (b) identification and analysis of other Debtor transactions to assist counsel for the creditors committee examine and evaluate other possible avoidance actions; (c) examination and analysis of the approximately 20,000 intercompany accounts that existed among the over 1,700 cost centers in the Debtors’ cash management system to assist the creditors committee and counsel in identifying and evaluating issues with respect to the receivables and payables among the Debtors and the effects on the varying classes of debt, and (d) allocating value to the various Debtors based on cable

subscribers, debt and bond obligations, intercompany receivables or payables, and other factors to assist the creditors committee and counsel in identifying issues and evaluating a plan.

ii. **The time billed for the services and the billing rates.** The time billed by NE was necessary to accomplish the results, especially in light of the complexity of the issues and circumstances. NE's average rate for its services was approximately \$225 per hour.

iii. **Steps taken by the Final Applicant to provide services solely within their scope of employment, as prescribed by their respective retention orders.**

Because of the complexity and size of the Debtors' organization and the allegations of massive fraud and accounting irregularities, the scope of NE's work encompassed a wide range of services such that NE could assist the creditors committee in evaluating the Debtors' assets and identifying and pursuing all causes of action to maximize value for creditors. Despite this wide range of services identified in its retention application, NE was careful to perform only services that provided benefit to the estate. NE took every opportunity to communicate its findings with counsel and the creditors committee and coordinate its efforts such that it was performing only those services that were relevant and necessary to assist the committee in reaching its goals.

iv. **Coordination of the Final Applicant's services with those of other professionals in the Adelpia Case to limit or prevent duplication of work**

being done. NE worked very closely with representatives of PriceWaterhouseCoopers, the Debtors auditors and forensic accountants, to utilize work product already produced and to minimize duplication of efforts.

- v. **Whether the services were necessary to the administration of, or beneficial at the time at which the services were rendered.** The services provided by NE were necessary and beneficial. NE has provided vital information, analyses and other support to assist in the pursuit of causes of action that are a valuable source of recovery for creditors. NE has provided information and analyses necessary for the creditors committee to identify and evaluate issues with respect to the plan and the treatment of different classes of debt.
- vi. **Whether the services were performed within a reasonable amount of time commensurate with the complexity, importance and nature of the problems, issue or task addressed.** Immediately upon NE's retention, an appropriate and necessary number of members began traveling to the Debtors' offices in Coudersport, Pennsylvania and worked diligently to deliver work product and findings in a manner such that the creditors committee and counsel could make timely decisions and filings.
- vii. **The opposition encountered and the problems that arose.** Among the problems that arose, the most material was the complexity of the Debtors' cash management system ("CMS"). In order to investigate the historical financial transactions of a three and a half year period, NE received a download of over 30

million transactions from the Debtors. The CMS was comprised of over 1,700 cost centers, some of which were non-Adelphia entities that were at least partially owned by the Rigas family. Substantially all transactions flowed through one cost center (#001). In order to facilitate this, the CMS utilized a system of intercompany receivable and payable accounts. This resulted in approximately 20,000 intercompany relationships. Extracting reliable and relevant data from the CMS proved to be a difficult and time-consuming endeavor. Ultimately, NE was able to obtain useful information from the database and provide data and analyses in a logical and beneficial manner.

- viii. **Compliance with Fee Committee Memorandum.** NE worked diligently to ensure compliance with the Fee Committee Memorandum.
- ix. **Any amounts by which the fees of the Final Applicant have been reduced voluntarily, with respect to an Interim Application or otherwise, prior to their submission to or review by the Fee Committee identified by work code or, if none, by description.** NE reviewed and responded to audit reports of Legal Cost Control and engaged in a number of discussions, but no fees were reduced prior to review by the Fee Committee.
- x. **Any amounts by which the fees of the Final Applicant have been reduced at the recommendation of the Fee Committee, with respect to an Interim Application or otherwise, identified by work code or, if none, by description.** Based upon an agreement with the Fee Committee, NE reduced its fees by

\$470,669, primarily relating to fees identified as work code 31 (Analysis of intercompany account balances) and work code 33 (Allocation of value and intercompany activity) incurred during its second, third and fourth interim application periods.

- x. **Any amounts by which the expenses of the Final Applicant have been reduced voluntarily, with respect to an Interim Application or otherwise, prior to their submission to or review by the Fee Committee identified by expense category.** None.
- xii. **Any amounts by which the expenses of the Final Applicant have been reduced at the recommendation of the Fee Committee, with respect to an Interim Application or otherwise, identified by expense category.** None.
- xiii. **Any other matters that the Fee Committee believes should be considered by the Bankruptcy Court in its final determination of compensation and expense reimbursement for the Final Applicant.** In light of the complexity of the work, the benefit provided, the reasonableness of the fees and expenses, and the fact that fees have been voluntarily reduced by a substantial amount, NE believes compensation and expenses reimbursement as requested should be granted.

42. Pursuant to section 2.5 of the “Final Compensation Procedures of the Fee Committee of Adelphia Communications Corporation, et al.”, the Final Application should include a chart detailing the fee and expense reductions, identified in factors (ix) through (xii)

above, for consideration and verification by the Fee Committee. Following is a chart summarizing each interim fee application filed by NE, the voluntary reductions, and the final fee and expense request:

Docket No.	Date Filed	Period Covered	Fees Requested	Reduction in Fees	Final Fee Request	Final Exp. Request
1151	11/22/02	8/02-9/02	\$239,167.50	\$0.00	\$239,167.50	\$37,324.81
1610	4/21/03	10/02-2/03	902,368.25	156,889.77	745,478.48	67,348.58
2360	9/17/03	3/03-6/03	636,315.00	156,889.77	479,425.23	25,091.57
3739	2/13/04	7/03-10/03	491,351.25	156,889.77	334,461.48	12,945.50
5569	7/16/04	11/03-2/04	54,832.50	0.00	54,832.50	220.07
6569	12/8/04	3/04-6/04	45,097.50	0.00	45,097.50	275.68
7207	3/22/05	7/04-10/04	7,024.50	0.00	7,024.50	143.62
8557	9/21/05	11/04-2/05	8,731.50	0.00	8,731.50	39.44
9849	2/24/06	3/05-8/05	67,810.00	0.00	67,810.00	243.16
11298	6/16/06	9/05-10/05	11,382.00	0.00	11,382.00	771.83
Totals			\$2,464,080.00	\$470,669.31	\$1,993,410.69	\$144,404.26

NE's Representations

43. As set forth in the certification of Thomas P. Jeremiassen, annexed hereto as Exhibit A, the compensation requested as final by NE is based on the customary compensation charged by comparably skilled practitioners in cases other than cases under the Bankruptcy Code.

44. NE performed the services for which it is seeking compensation on behalf of or for the benefit of the Official Committee of Unsecured Creditors.

45. NE has received no payment (other than payments listed previously in this application) and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with these cases.

46. No agreement or understanding exists between NE and any other person for a sharing of compensation received or to be received for services rendered in or in connection with these chapter 11 cases, nor shall NE share or agree to share the compensation paid or allowed from the Debtor's estate for such services with any other person. The foregoing constitutes the statement of NE pursuant to section 504 of the Bankruptcy Code and Bankruptcy Rule 2016(a).

Notice

47. In accordance with the Interim Compensation Order, notice of this Application has been given to (i) the United States Trustee, (ii) counsel to the Debtors, (iii) counsel to the Administrative Agents, (iv) counsel to the Administrative Agents for the Debtor's post-petition lenders, (v) counsel to the Creditors Committee, (vi) Counsel to the Equity Committee, and (vii) Adelphia Communications Corporation.

Conclusion

48. In summary, NE requests as final (a) allowance of the total amount of \$2,137,814.95, consisting of (i) \$1,993,410.69 for reasonable and necessary professional services rendered during the Final Fee Period and (ii) \$144,404.26 for actual and necessary costs and expenses incurred during the Final Fee Period; and (b) authorization for the Debtor to pay NE on a final basis the total amount of \$2,137,814.95, less \$2,115,096.90 previously paid to NE for this Final Fee Period.

Dated: March 28, 2007

NEILSON ELGGREN LLP

By: /s/ Thomas P. Jeremiassen
Thomas P. Jeremiassen, CPA
2049 Century Park East, Suite 2300
Los Angeles, CA 90067
(310) 556-0709

Exhibit A

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Forensic Accountants to the Official Committee
Of Unsecured Creditors

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X
In re: :
: Chapter 11
ADELPHIA COMMUNICATIONS CORP., et al., : Case No. 02-41729 (REG)
: :
Debtor. :
: :
-----X

EXHIBIT A

**CERTIFICATION UNDER GUIDELINES FOR FEES
AND DISBURSEMENTS FOR PROFESSIONALS
IN RESPECT OF APPLICATION OF
NEILSON ELGGREN LLP FOR
FINAL PRE-CONFIRMATION COMPENSATION
AND REIMBURSEMENT OF EXPENSES**

I, Thomas P. Jeremiassen, hereby certify that:

1. I am a certified public accountant. I am a director of LECG, LLC and am a partner of Neilson Elggren LLP and make these representations on behalf of Neilson Elggren LLP, a certified public accounting firm ("NE"), Forensic Accountants to the Official Committee of Unsecured Creditors. I am the professional designated by NE in respect of compliance with

the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995, the Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on June 20, 1991 (collectively, the “Local Guidelines”) and the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 adopted on January 30, 1996 (the “UST Guidelines,” together with the Local Guidelines, are the “Guidelines”) as well as the Final Compensation Procedures of the Fee Committee of Adelphia Communications Corporation, et al. (the “Fee Committee Final Compensation Procedures”).

2. I make this certification in respect of NE’s application for final approval of compensation and reimbursement of expenses for the period beginning August 1, 2002, through October 31, 2005 (the “Final Fee Period”), dated March 28, 2007 (the “Application”) in accordance with the Local Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:

(a) I have read the Application.

(b) To the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Guidelines.

(c) Except to the extent that fees and disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at rates in accordance with practices customarily employed by NE and generally accepted by NE’s clients.

(d) In providing a reimbursable service, NE does not make a profit on that service, whether the service is performed by NE in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines, I certify that, during the Final

Fee Period, NE provided its statements of NE's fees and disbursements accrued during the entire period of time in accordance with the procedures approved by this Court in the Interim Compensation Order (as this term is defined in the Application).

5. In respect of section B.3 of the Local Guidelines, I certify that copies of the Application are being provided to (a) the United States Trustee for the Southern District of New York; (b) the chair of the Official Committee of Unsecured Creditors; (c) counsel to the Creditors Committee; and (d) the Debtors.

6. By this certification, NE does not waive or release any rights or entitlements it has under the order of this Court, dated October 9, 2002, approving, under section 328(a) of the Bankruptcy Code, NE's retention by the Official Committee of Unsecured Creditors pursuant to NE's normal billing rates and customary reimbursement and disbursement practices.

Dated: March 28, 2007

NEILSON ELGGREN LLP

By: /s/ Thomas P. Jeremiassen
Thomas P. Jeremiassen

Exhibit B

In re Adelpia Communications Corporation, et al.
Final Fee Application of Neilson Elfgren LLP
Exhibit B - Summary of Fees by Timekeeper for August 1, 2002 through October 31, 2005

Name	Position	FY 2001-02		FY 2002-03		FY 2003-04		FY 2004-05		FY 2005-06		Totals	
		Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Rate	Hours	Hours	Fees
R. Todd Neilson	Partner, CPA since 1981	\$425.00	16.4	\$475.00	256.9	\$525.00	25.1	\$570.00	1.1			299.5	\$142,802.00
R. Todd Neilson (travel)		212.50	21.3	237.50	169.6	262.50	12.0					202.9	47,956.25
David Judd	Partner, CPA since 1985	400.00	1.2	425.00	654.7	475.00	115.6	510.00	0.9			772.4	334,096.50
David Judd (travel)				212.50	244.0	237.50	25.0					269.0	57,787.50
Thomas Jeremiassen	Partner, CPA since 2001			375.00	608.4	425.00	138.9	460.00	61.1	\$490.00	20.6	829.0	325,382.50
Thomas Jeremiassen (travel)				187.50	176.4	212.50	12.0					188.4	35,625.00
D. Ray Strong	Partner, CPA since 1997			375.00	13.6							13.6	5,100.00
Victoria Doran	Manager			275.00	0.3							0.3	82.50
Erika Bonner	Sr. Consultant			210.00	569.7							569.7	119,637.00
Erika Bonner (travel)				105.00	108.0							108.0	11,340.00
Brooke Parkinson	Consultant, Sr. Consultant			190.00	1,829.4	225.00	404.7	250.00	15.4			2,249.5	442,493.50
Brooke Parkinson (travel)				95.00	120.0	112.50	6.1					126.1	12,086.25
Sandra Munguia	Consultant, Sr. Consultant, Manager			190.00	913.8	225.00	146.6	250.00	177.5	280.00	4.6	1,242.5	252,270.00
Sandra Munguia (travel)				95.00	108.5							108.5	10,307.50
Jenette Kyle	Consultant, Sr. Consultant			190.00	458.0	225.00	5.1					463.1	88,167.50
Christine Brasil	Consultant			170.00	464.9							464.9	79,033.00
Christine Brasil (travel)				85.00	24.0							24.0	2,040.00
Greg Jeppesen	Consultant			170.00	339.6							339.6	57,732.00
Greg Jeppesen (travel)				85.00	72.0							72.0	6,120.00
Jeff Shaw	Consultant			170.00	1,703.3	195.00	280.0					1,983.3	344,161.00
Jeff Shaw (travel)				85.00	108.0							108.0	9,180.00
Jeremy Neilson	Consultant	150.00	2.5	170.00	74.1							76.6	12,972.00
Kevin Thompson	Consultant			170.00	247.3							247.3	42,041.00
Kevin Thompson (travel)				85.00	48.0							48.0	4,080.00
Matthew J. Bench	Consultant			170.00	48.0							48.0	8,160.00
Connie Allred	Paralegal			125.00	18.4			135.00	0.9			19.3	2,421.50
John McGoldrick	Paralegal			125.00	75.2							75.2	9,400.00
Patricia Rougier	Paralegal			125.00	2.5							2.5	312.50
Heather Gillis	Practice Management			90.00	6.6			100.00	0.6			7.2	654.00
Michele Bates	Practice Management			90.00	1.1							1.1	99.00
Doug E. Crosby	Practice Management			90.00	6.0							6.0	540.00
Totals			41.4		9,470.3		1,171.1		257.5		25.2	10,965.5	\$2,464,080.00
Voluntary Reductions													(470,669.31)
Final Fee Request													\$1,993,410.69

Exhibit C

In re Adelpia Communications Corporation, et al.

Final Fee Application of Neilson Elggren LLP

Exhibit C - Summary of Expenses by Type for August 1, 2002 through October 31, 2005

Expense Type	Interim Fee Application										Totals	
	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th		
Computer Hardware and Software		3,842.42										\$3,842.42
Computer Usage			25.90									25.90
Data Search Services		287.38	5.95	43.47	19.88	2.24	48.09	0.00	62.48	17.92		487.41
Lodging	10,955.07	22,268.34	6,317.77	5,296.16								44,837.34
Meals	1,983.34	4,210.89	715.84	307.62								7,217.69
Messenger Service			6.00	12.00	11.00							29.00
Other	104.36	36.42		259.33		6.93						407.04
Outside Services - Consulting			4.34									4.34
Overnight Package Delivery	229.48	1,553.21	983.38	137.28	65.81	39.87	17.63			628.27		3,654.93
Parking	288.00	183.00	152.72							66.00		689.72
Photocopies	166.27	1,429.31	1,098.20	72.30	40.30	181.60	30.60	20.70	160.60	40.90		3,240.78
Photocopy Service	23.22	619.61	1,154.81	103.05	45.29							1,945.98
Pleading Filing Service		42.00										42.00
Postage		133.46	82.53	33.78	26.79	30.04	32.30	18.74	12.28	18.74		388.66
Supplies	232.45	131.87		9.71								374.03
Telecopy (Incoming)	5.80	16.40							1.80			24.00
Telecopy (Outgoing)	11.00	52.00	20.00	3.00	11.00	15.00	15.00		6.00			133.00
Telephone - Long Distance	23.73	60.75	1.50									85.98
Travel - Airfare	20,264.82	25,169.42	13,613.50	6,154.50								65,202.24
Travel - Car Rental	3,131.68	7,056.10	545.13									10,732.91
Travel - Taxi/Shuttle	149.00	256.00	364.00	513.30								1,282.30
Totals per Interim Applications	37,568.22	67,348.58	25,091.57	12,945.50	220.07	275.68	143.62	39.44	243.16	771.83		144,647.67
Voluntary Reduction	(243.41)											(243.41)
Final Expense Request	\$37,324.81	\$67,348.58	\$25,091.57	\$12,945.50	\$220.07	\$275.68	\$143.62	\$39.44	\$243.16	\$771.83		\$144,404.26

Exhibit D

In re Adelphia Communications Corporation, et al.
Final Fee Application of Neilson Elggren LLP
Exhibit D - Summary of Fees by Category for August 1, 2002 through October 31, 2005

Code	Description	Interim Fee Application										Total			
		1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th		Hours		
10	Analysis of Debt & Equity Structure of all Entities	17,869.50	45,856.50	3,021.00										337.20	66,747.00
11	Analysis of Private Managed & Non-Managed Entities	33,418.00	53,731.50											367.80	87,149.50
12	Analysis of Intercompany Activity for Public Entities	55,711.00	39,101.50											360.00	94,812.50
13	Gathering & Analysis of Public Records/Media Information	35,789.50	55,728.50	68.00										510.20	91,586.00
14	Analysis of General Ledger Detail & Cash Management Data	25,253.00	63,859.50			637.50								404.40	89,750.00
15	Analysis of Rigas Private Entity Financing & Stock Transactions	5,347.50	9,888.50	8,742.00		1,827.50								87.90	25,805.50
16	Historical Analysis of Income Stmt. & Balance Sheet		63,581.50	760.00										310.70	64,341.50
17	Analysis & Review of Board of Director's Minutes		19,684.00											103.60	19,684.00
18	Analysis & Review of Acquisition Documents		18,776.00											96.10	18,776.00
19	Analysis & Review of Loan Files & Due Diligence		45,370.50	855.00										225.20	46,225.50
20	Analysis of Related Party Transactions		6,506.50	54,612.00										337.00	61,118.50
30	Analysis of Debt Facilities		154,714.00	204,191.50	25,439.00	10,925.00								1,771.60	395,269.50
31	Analysis of Intercompany Account Balances		158,817.00	279,658.00	198,516.50	3,560.00	1,197.50							3,052.30	641,749.00
33	Allocation of Value & Intercompany Activity			16,670.00	218,310.50	30,345.00								835.60	265,325.50
34	Analysis of ABIZ Relationship with Adelphia				13,359.00	212.50								46.40	13,571.50
35	Avoidance Action Analysis									40,077.50	4,260.00	7,170.00	66,200.00	432.30	127,423.50
40	Employment Application, Monthly Billings & Fee Applications	842.50	11,818.00	6,330.00	11,642.50	7,027.50	3,822.50	2,764.50	1,561.50	1,610.00	1,666.00			135.40	49,085.00
41	General Case Administration	9,659.00	30,328.50	4,765.00		297.50								150.00	45,050.00
42	Migs. With Counsel, Creditors' Committee, PWC and Adelphia	3,982.50	33,325.00	21,890.00	4,110.00									146.90	63,307.50
44	Travel	51,295.00	91,281.25	34,752.50	19,973.75									1,254.90	197,302.50
	Totals per Interim Applications	239,167.50	902,368.25	636,315.00	491,351.25	54,832.50	45,097.50	7,024.50	8,731.50	67,810.00	11,382.00			10,965.50	2,464,080.00
	Voluntary Reductions		(156,889.77)	(156,889.77)	(156,889.77)										(470,869.31)
	Final Fee Request	239,167.50	745,478.48	479,425.23	334,461.48	54,832.50	45,097.50	7,024.50	8,731.50	67,810.00	11,382.00			10,965.50	1,993,410.69