

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

_____)	
In re)	Chapter 11 Cases
Adelphia Communications Corporation, <u>et al.</u> ,)	Case No. 02-41729 (REG)
Debtors.)	Jointly Administered
_____)	

**FINAL APPLICATION OF TMNG STRATEGY AS EXPERT CONSULTANTS
FOR ADELPHIA COMMUNICATIONS CORPORATION, et al.,
FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES INCURRED**

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

TMNG Strategy (“TMNG”), expert consultants for Adelphia Communications Corporation (“Adelphia”) and its debtor affiliates (collectively, the “Adelphia Debtors”), in support of its final application (the “Final Application”) for allowance of compensation for professional services rendered and reimbursement of expenses incurred from the Commencement Date through February 13, 2007 (the “Final Application Period”), respectfully represents:

PRELIMINARY STATEMENT

1. By this Final Application and pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and the Final Compensation Procedures (the “Final Compensation Procedures”) of the Fee Committee of Adelphia Communications Corporation, et al. (the “Fee Committee”), TMNG requests that this Court authorize the final allowance of compensation for professional services TMNG rendered to the Adelphia Debtors in the amount

of \$890,302.35 and the reimbursement of actual and necessary expenses incurred in connection therewith in the amount of \$19,677.53 during the Final Application Period.

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 Court 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 statutory 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.

DEVON MOBILE COMMUNICATIONS, L.P. AND THE DEVON ACTION

3. Devon Mobile Communications, L.P. (“Devon”) was a Delaware limited partnership formed in 1995 by Devon G.P., Inc. as the sole general partner (and 50.1% owner) and Adelphia Communications Corporation as the sole limited partner (and 49.9% owner).

4. On August 19, 2002 Devon filed a Chapter 11 bankruptcy case in the United States Bankruptcy Court for the District of Delaware captioned as Docket No. 02-12431 (PJW). On October 1, 2003, the Delaware Bankruptcy Court issued an Order confirming the First Amended Joint Plan of Liquidation of Devon Mobile Communications, L.P. and the Devon Creditors Committee (the “Devon Plan”). Pursuant to the Devon Plan, the Devon Mobile Communications Liquidating Trust (the “Devon Liquidating Trust”) was created.

5. On June 21, 2004, the Devon Liquidating Trust commenced an adversary proceeding in these bankruptcy proceedings by filing a Complaint (the “Devon Action”) against the Adelphia Debtors. The Devon Action was captioned as Adversary Proceeding No. 04-03192 (CGM).

6. In the Devon Action, the Devon Liquidating Trust sought recovery of more than \$180 million from the Adelpia Debtors based on claims of preference, fraudulent conveyance, breach of contract, deepening insolvency, alter ego and breach of a purported duty to fund.

7. On August 3, 2004, the Court issued an order authorizing the retention of the law firm of Klehr, Harrison, Harvey, Branzburg & Ellers LLP (“Klehr Harrison”) as special counsel pursuant to Bankruptcy Code Section 327(e).

8. On August 20, 2004, the Adelpia Debtors filed an Answer and Counterclaim in the Devon Action.

9. TMNG was retained in this matter to provide the Adelpia Debtors with expert consulting services in connection with the Devon Action. On August 24, 2004, the Adelpia Debtors filed an Application for an Order Authorizing Retention of TMNG Strategy as Communications Industry Expert Consultants Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code. On September 22, 2004, the Court approved the retention of TMNG nunc pro tunc to July 19, 2004.

10. The Adelpia Debtors retained TMNG because of its unique experience with the cellular telephone industry. The only services TMNG provided were in connection with the Devon Action. Throughout the course of the Devon Action, TMNG provided valuable expert assistance to Klehr Harrison and the Adelpia Debtors.

11. Susan Simmons with assistance from her colleagues at TMNG prepared an expert report that addressed, among other things, the value of Devon’s specialized assets including its FCC spectrum licenses and cell phone towers. Ms. Simmons, again with assistance from her colleagues at TMNG, also prepared a rebuttal report that addressed several issues raised by an

expert witness retained by the Devon Liquidating Trust. Ms. Simmons prepared for, and was deposed by counsel for the Devon Liquidating Trust.

12. After the close of discovery in the Devon Action, TMNG provided valuable assistance to Klehr Harrison and the Adelpia Debtors in preparing a motion for summary judgment.

13. On March 6, 2006, the Court issued a Memorandum Decision granting the Adelpia Debtors summary judgment on all counts of the Devon Liquidating Trust's complaint except for a fraudulent conveyance/breach of contract claim. The Court denied in its entirety the summary judgment motion filed by the Devon Liquidating Trust.

14. Trial on the Devon Liquidating Trust's remaining claim commenced on April 17, 2006 before the Honorable Cecilia G. Morris. Again, Susan Simmons and her colleagues at TMNG provided valuable assistance to Klehr Harrison and the Adelpia Debtors in preparing for trial. Ms. Simmons was prepared to provide expert testimony on behalf of the Adelpia Debtors at trial.

15. On April 18, 2006, the parties agreed on the record in the Bankruptcy Court to settle their disputes. The Devon Liquidating Trust agreed to release all claims it had against the Adelpia Debtors, and the Adelpia Debtors agreed to release all claims they had against the Devon Liquidating Trust, based upon a certification by the Devon Trustee that the Devon Liquidating Trust had less than \$1,000,000 in its estate, which was earmarked to pay attorneys fees and costs related to the prosecution of the Devon Action. The decision to dismiss the Adelpia Debtors' claims against the Liquidating Trust was based upon the fact that there would be no distribution to unsecured creditors in Devon's Chapter 11 case. Neither party paid any money to the other party as a result of this settlement. During the course of pretrial settlement

negotiations, the lowest demand made by the Devon Liquidating Trust was \$35 million. Accordingly, with TMNG's expert assistance, the Adelpia Debtors realized a substantial benefit in the Devon Action.

16. Adelpia and the Devon Liquidating Trust executed a settlement agreement memorializing the terms of the settlement described above. The settlement agreement was noticed in the bankruptcy proceeding and deemed to have been approved by the Bankruptcy Court on August 31, 2006. Ultimately, with the assistance of TMNG, the Devon Liquidating Trust's claim of more than \$180 million was disallowed in its entirety.

TMNG'S FEES AND EXPENSES

17. TMNG's services in these cases have been substantial, necessary, and beneficial to the Adelpia Debtors and to their estates, creditors, and other parties in interest.

18. As of the date of filing of this Final Application pursuant to the Compensation Order, TMNG has received \$776,157.38 in payments of which \$756,479.85 was for services rendered and \$19,677.53 was for expenses incurred in connection with the rendering of professional services in these cases for the period from TMNG's retention on July 19, 2004 through the Effective Date. A schedule showing the amounts billed, written off, paid, and owing is attached hereto as Exhibit B.

19. By this Final Application, TMNG seeks final allowance of compensation in full for services rendered and expenses incurred during the Final Application Period and payment of all amounts that are unpaid.

20. No agreement or understanding exists between TMNG and any other entity for the sharing of compensation to be received for services rendered in or in connection with this case. See Affidavit of Susan Simmons, attached hereto as Exhibit A.

21. TMNG maintains written records of the time expended by senior officers, analysts, associates and other professionals in rendering professional services to the Debtors. For the convenience of the Court and parties-in-interest, annexed hereto as part of Exhibit C is a list of the senior officers, analysts, associates and other professionals who have worked on matters during the Final Application Period, the aggregate time expended by each individual during the Final Application Period, his or her hourly billing rate during the Final Application Period, and the amount of TMNG's fees attributable to each individual.¹

22. TMNG's time records are made contemporaneously with the rendition of services by each person rendering such services. A copy of TMNG's daily time records broken down by matter and listing the name of the senior officer, analyst, associate or other professionals, the date on which the services were performed, and the amount of time spent in performing the services were already attached to TMNG's interim applications. In accordance with the Fee Committee's Final Compensation Procedures, another copy of TMNG's daily time records is not being submitted herewith. Additional copies of TMNG's time records are available upon request.

23. TMNG also maintains records of all actual and necessary out-of-pocket expenses incurred in connection with the rendition of professional services. A schedule setting forth the categories of expenses and amounts for which reimbursement is requested is annexed hereto as Exhibit D.

24. In addition to the foregoing, and in accordance with the Fee Committee's Final Compensation Procedures, TMNG notes the following:

¹ TMNG did not separate the services it performed into discrete categories, as TMNG's billing system cannot perform such function and to do such categorization manually would result in an undue burden to TMNG and unnecessary expense to the estates.

- (a) TMNG voluntarily reduced its fees by a total of \$440,991.00 prior to submission to or review by the Fee Committee. Exhibit B, TMNG's Summary of Fees and Expenses shows the amount by which TMNG reduced its fees prior to submission to or review by the Fee Committee.
- (b) TMNG further reduced its fees by a total of \$10,649.65 at the recommendation of the Fee Committee. Exhibit B, TMNG's Summary of Fees and Expenses also shows the amount by which TMNG reduced its fees at the recommendation of the Fee Committee.
- (c) TMNG did not reduce its expenses prior to submission to or review by the Fee Committee as it felt all such expenses were reasonable and justified. Exhibit B, TMNG's Summary of Fees and Expenses, shows the amount of TMNG's expenses billed.
- (d) TMNG did reduce its expenses by a total of \$321.41 at the recommendation of the Fee Committee. Exhibit B shows the amount by which TMNG reduced its expenses at the recommendation of the Fee Committee.

25. Pursuant to the administrative order regarding guidelines for fees and disbursements for professionals in bankruptcy cases (the "Administrative Order"), TMNG recorded its services rendered and disbursements incurred on different matters reasonably expected by the Adelpia Debtors to continue over a period of at least three months and to constitute a substantial portion of the fees sought during the Second Application Period.

SUMMARY OF SERVICES RENDERED

26. Recitation of each and every item of professional services that TMNG performed during the Final Application Period would unduly burden the Court. Hence, the following summary highlights the major areas to which TMNG devoted time and attention during the Final Application Period. The full breadth of TMNG's services are reflected in TMNG's time records which were already submitted with its interim fee applications. Additionally, Exhibit C lists: (a) all senior officers, analysts, associates and other professionals who have performed services for

the Debtors; and (b) a breakdown of the hours spent and the amount of compensation requested for each senior officer, analyst, associate and other professional. TMNG has provided the Adelphia Debtors with expert analysis of the PCS industry, valuation services and other analyses which include:

A. Research

27. During the Final Application Period, TMNG spent significant time researching, inter alia, issues as to valuation, competition, contracts, trends and other communications industry issues relevant to the Devon Action.

B. Analysis

28. During the Final Application Period, TMNG analyzed and reviewed, inter alia, industry analyst reports, press articles, contracts, FCC specifications and requirements, valuation issues, and competition issues relevant to the Devon Action.

C. Expert Reports

29. During the Final Application Period TMNG prepared to expert reports in the Devon Action. In the first report, TMNG provided expert opinions regarding (a) the use of the Designated Entity structure by participants in FCC Auctions 5 and 11, (b) the reasonableness of fees charged for services Adelphia provided to Devon and (c) the value of Devon's assets on selected dates during 2001 and 2002.

30. In its second report, TMNG provided expert rebuttal opinions regarding (a) the use of wireless assets to raise funds or reduce debt during 1997 through 2002 and (b) the Devon Liquidating Trust's expert's opinion regarding the value of services Adelphia provided to Devon.

D. Deposition Testimony

31. During the Final Application Period, Susan Simmons of TMNG spent significant time preparing for her deposition by the Devon Liquidating Trust's counsel and being deposed.

E. Trial

32. Finally, TMNG spent significant time preparing for and attending trial of the Devon Action.

EVALUATING TMNG'S SERVICES

33. As highlighted above, during the Final Application Period, TMNG provided extensive services in connection with the Devon Action. All of these services were necessary for the analysis of claims and defenses, computation of damages, and preparation for eventual trial in the Devon Action. As set forth above, the settlement reached in the Devon Action was very favorable to the Adelpia Debtors' estates and led to the disallowance of over \$180 million in claims filed by the Devon Liquidating Trust.

34. "[T]he 'lodestar' method of fee calculation developed by the Second Circuit, see Lindy Bros. Builders Inc. v. American Radiator & Standard Sanitary Corp., 487 F.2d 161, 167 (3d Cir. 1973), is the method to be used to determine a 'reasonable' attorney fee in all the federal courts, including the bankruptcy courts." In re Cena's Fine Furniture, Inc., 109 B.R. 575, 581 (E.D.N.Y. 1990); In re Poseidon Pools of America, Inc., 216 B.R. 98, 100 (E.D.N.Y. 1997). Accord In re Drexel Burnham Lambert Group, Inc., 133 B.R. 13, 22 (Bankr. S.D.N.Y. 1991) ("In determining the 'reasonableness' of the requested compensation under § 330, Bankruptcy Courts now utilize the 'lodestar' method").

35. "The lodestar amount is calculated by multiplying the number of hours reasonably expended by the hourly rate, with the 'strong presumption' that the lodestar product is reasonable

under § 330.” Drexel, 133 B.R. at 22 (citations omitted). TMNG’s hourly rates and fees charged are consonant with the market rate for comparable services. The hourly rates and fees charged by TMNG are the same as (or less than) those generally charged to, and paid by, TMNG’s other clients. Indeed, unlike fees paid by most TMNG clients, due to the “holdbacks” of fees from prior monthly fee statements and the delays inherent in the fee application process, the present value of the fees paid to TMNG by the Adelpia Debtors is significantly less than fees paid monthly by other TMNG clients.

36. The hours expended by TMNG were necessary. “[T]he appropriate perspective for determining the necessity of the activity should be prospective: hours for an activity or project should be disallowed only where a Court is convinced it is readily apparent that no reasonable attorney should have undertaken that activity or project or where the time devoted was excessive.” Drexel, 133 B.R. at 23 (emphasis added). Moreover, in passing upon the reasonableness of hours expended, courts should be mindful of the “practical judgments, often within severe time constraints, [professionals make] on matters of staffing, assignments, coverage of hearings and meetings, and a wide variety of similar matters.” Id. These judgments are presumed to be made in good faith. Id.

TMNG’S REQUEST FOR FINAL COMPENSATION

37. The allowance of final compensation for services rendered and reimbursement of expenses incurred in bankruptcy cases is expressly provided for in section 331 of the Bankruptcy

Code:

[A] debtor’s attorney, or any professional person . . . may apply to the court not more than once every 120 days after an order for relief in a case under this title, or more often if the court permits, for such compensation for services rendered . . . as is provided under section 330 of this title.

11 U.S.C. § 331.

38. Concerning the level of compensation, section 330(a)(1)(A) of the Bankruptcy Code provides, in pertinent part, that the court may award to a professional person, including the debtor's attorney:

reasonable compensation for actual, necessary services rendered
by the . . . professional person, or attorney. . . .

11 U.S.C. § 330. The Congressional intent and policy expressed in section 330 of the Bankruptcy Code is to provide for adequate compensation to continue to attract qualified and competent practitioners to bankruptcy cases.

39. TMNG submits that its request for final allowance of compensation is reasonable. The services rendered by TMNG, as highlighted above, required substantial time and effort, and have significantly aided the Adelpia Debtors in the Devon Action.

40. The services rendered by TMNG during the Final Application Period were performed diligently and efficiently. Accordingly, when possible, TMNG delegated tasks to lower cost analysts and associates, or for discrete matters, to senior officers, analysts or associates with specialized expertise in the particular task at issue. While that approach may have required intra-office conferences or involved personnel who spent only a few hours on the matter at hand, the net result was enhanced cost efficiency.

41. Although duplication of effort has been avoided to the greatest extent possible, some duplication may have occurred as a result of the intensity of the matters in which TMNG was engaged, the complexity of the issues that arose during these cases, and the urgent basis upon which some of these services were rendered. However, TMNG believes that any duplication of effort was de minimis, is covered by TMNG's write-offs in the exercise of billing

judgment, and was beneficial to the estates in that thorough knowledge of the background and the history of these cases makes each successive task more efficient.

42. During the Final Application Period, TMNG encountered certain novel and complex issues, often requiring extensive research and analysis. TMNG has provided the Adelpia Debtors with its expertise in the communications industry, and has done so with skill and dispatch.

DISBURSEMENTS

43. TMNG incurred actual and necessary out-of-pocket expenses during the Final Application Period in connection with the rendition of the professional services described above, in the amounts set forth in Exhibit D.² By this Final Application, TMNG respectfully requests allowance of such reimbursement in full.

44. The disbursements for which TMNG seeks reimbursement include travel expenses and the cost of purchase of third party reports used for the analyses preformed by TMNG.

PROCEDURE

45. TMNG submits this Final Application in accordance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. 330. See Certification Pursuant To Administrative Order Re: Guidelines For Fees And Disbursements For Professionals In Southern District Of New York Bankruptcy Cases attached hereto as Exhibit E.

² TMNG's standard practice is to treat certain expenses as having been incurred when such obligations are recorded and reflected as payable in TMNG's accounting system.

46. TMNG has provided notice of this Final Application to: (i) the Office of the United States Trustee; (ii) counsel to the agents for the Debtors' prepetition and postpetition bank lenders; (iii) counsel to the Committees; (iv) the Debtors; and (v) the Fee Committee.

47. No previous application for the relief sought herein has been made to this or any other court.

CONCLUSION

WHEREFORE, TMNG respectfully requests that this Court enter an order:

(a) Approving final compensation of \$890,302.35 for services rendered and \$19,677.53 for expenses incurred during the Final Application Period;

(b) Approving payment to TMNG of the unpaid fees in the amount of \$133,822.50;

and

(c) Granting such other and further relief as may be just.

Dated: March 30, 2007

TMNG STRATEGY



Susan Simmons
Vice President
One Boston Place
Boston, MA 02108

EXHIBIT A

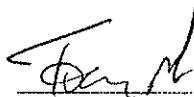
D. No agreement or understanding exists between TMNG and any person for a division of compensation or reimbursement received or to be received herein or in connection with the within cases.

E. To date, TMNG has received no payment, except pursuant to this Court's Order Under Local Rule 2016-1 and 11 U.S.C. §§105(a) and 331 Establishing Procedures For Interim Compensation And Reimbursement Of Expenses Of Professionals And Committee Members, dated August 9, 2002, or promise of payment for the services rendered in these chapter 11 cases other than pursuant to the order authorizing the retention of TMNG.

F. Further, TMNG has filed five prior interim fee applications: on May 2, 2005 (the "First Application"), on September 19, 2005 (the "Second Application"), on February 28, 2006 (the "Third Application"), on June 15, 2006 (the "Fourth Application") and on October 16, 2006 (the "Fifth Application"). The Court has entered Orders granting the First and Second Applications. The Court has not ruled on the Third, Fourth or Fifth Applications.


Susan Simmons

Sworn to before me this
30 day of March, 2007.


Notary Public Suffolk County
Massachusetts

TONY T. PUNJABI, Notary Public
My Commission Expires November 22, 2007

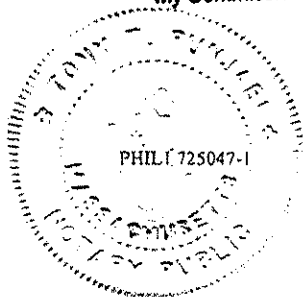


EXHIBIT B

TMNG Summary of Fees and Expenses: July 19, 2005 to August 26, 2006

TMNG Interim Application	Dates	Fees Billed	Voluntary Fee Write Off	Expenses Billed	Voluntary Expense Write Off	Payment of 80% of Fees and 100% of Expenses	Payment Per Fee Committee	Total Paid to Date	Fee Reduction as per Fee Committee	Expense Reduction as per Fee Committee	Total Due
1st	7/19/04-10/31/04	\$ 316,424.00	\$ 154,143.00	\$ 5,061.92	\$ -	\$ 258,201.12	\$ 22,173.29	\$ 280,374.41	\$ 9,309.65	\$ 159.46	\$ 31,642.40
2d	11/1/04-2/28/05	\$ 147,255.00	\$ 70,102.50	\$ 4,270.30	\$ -	\$ 122,074.30	\$ 13,223.55	\$ 135,297.85	\$ 1,340.00	\$ 161.95	\$ 14,725.50
3rd	3/1/05-8/31/05	\$ 111,584.00	\$ 54,249.00	\$ 1,371.29	\$ -	\$ 90,638.49	\$ -	\$ 90,638.49	\$ -	\$ -	\$ 22,316.80
4th	9/1/05-2/28/06	\$ 302,139.00	\$ 151,203.50	\$ 7,651.69	\$ -	\$ 249,362.89	\$ -	\$ 249,362.89	\$ -	\$ -	\$ 60,427.80
5th	3/1/06-8/31/06	\$ 23,550.00	\$ 11,293.00	\$ 1,643.74	\$ -	\$ 20,483.74	\$ -	\$ 20,483.74	\$ -	\$ -	\$ 4,710.00
Total		\$ 900,952.00	\$ 440,991.00	\$ 19,998.94	\$ -	\$ 740,760.54	\$ 35,396.84	\$ 776,157.38	\$ 10,649.65	\$ 321.41	\$ 133,822.50

Note ¹

Due to lowered hourly rates on this engagement, we absorbed roughly 33% of our normal professional billable fees.

EXHIBIT C

Name	Position	Hours	Hourly Rate	Fees Earned
Angner, Ron	Principal	12	\$350.00	\$4,200.00
Brusseau, Fred	Document Production	44.1	\$60.00	\$2,646.00
Farooq, Armaghan	Senior Analyst	1552.9	\$180.00	\$279,522.00
Feron, Frederique	Research Librarian	22	\$100.00	\$2,200.00
Kayongo, Noelle	Analyst	118	\$150.00	\$17,700.00
Kelsey, Nina	Analyst	144.5	\$150.00	\$21,675.00
Landes, Carrie	Document Production	20.7	\$60.00	\$1,242.00
Ringrose, Marjorie	Senior Analyst	25	\$180.00	\$4,500.00
Morando, Rudy	Analyst	40.5	\$150.00	\$6,075.00
Morgan, Alice	Principal	82	\$350.00	\$28,700.00
Nutt, Aaron	Analyst	6.7	\$150.00	\$1,005.00
Sabow, Lee	Analyst	643	\$150.00	\$96,450.00
Simmons, Susan	Vice President	353.8	\$400.00	\$141,520.00
St. Hill, Jennifer	Vice President	2.5	\$400.00	\$1,000.00
Tingting Peng	Research Librarian	96.4	\$100.00	\$9,640.00
Tremblay, Erica	Associate	28	\$250.00	\$7,000.00
Walsh, Hillarie	Research Librarian	4.5	\$100.00	\$450.00
Westhues, Jukka	Associate	592.9	\$250.00	\$148,225.00
Wong, Laurence	Senior Analyst	698.9	\$180.00	\$125,802.00
Young, David	Manager	4	\$350.00	\$1,400.00
Totals				\$900,952.00

EXHIBIT D

TMNG Summary of Fees & Expenses: July 19, 2004 to August 25, 2006		
		Total
<u>Expenses</u>		
Research Reports	\$	9,306.91
Meals	\$	321.67
Travel	\$	10,360.37
Other	\$	9.99
Total Expenses	\$	19,998.94

EXHIBIT E

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re)	Chapter 11 Cases
Adelphia Communications Corp., <u>et al.</u> ,)	Case No. 02-41729 (REG)
Debtors.)	Jointly Administered

CERTIFICATION PURSUANT TO
ADMINISTRATIVE ORDER RE: GUIDELINES
FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS
IN SOUTHERN DISTRICT OF NEW YORK BANKRUPTCY CASES

I, Susan Simmons, certify as follows:

1. I am the Vice President of TMNG Strategy (“TMNG” or “Applicant”). TMNG is a communications industry expert consultant for the debtors and debtors in possession in the above-captioned cases (collectively, the “Adelphia Debtors”).

2. I submit this certification in conjunction with TMNG’s application, dated March 30, 2007 (the “Final Application”), for final allowance of fees and reimbursement of expenses in these cases for the period from the Commencement Date through February 13, 2007 (the “Final Application Period”). The Final Application is being submitted pursuant to this Court’s Order Under Local Rule 2016-1 and 11 U.S.C. §§105(a) and 331 Establishing Procedures For Interim Compensation And Reimbursement Of Expenses Of Professionals And Committee Members, dated August 9, 2002 (the “Compensation Order”).

3. I am the professional designated by TMNG with the responsibility for TMNG’s compliance in these cases with the Administrative Order, dated April 19, 1995 (the

“Amended Guidelines”), in this District regarding guidelines for fees and disbursements for professionals in bankruptcy cases.

4. I have read TMNG’s Final Application and, to the best of my knowledge, or information and belief formed after reasonable inquiry (except as stated herein or in the Final Application): (i) the fees and disbursements sought in the Final Application fall within the Amended Guidelines and the guidelines issued January 30, 1996, by the Office of the United States Trustee (the “UST Guidelines” and, together with the Amended Guidelines, the “Guidelines”); and (ii) except to the extent the fees and disbursements are prohibited by the Guidelines, the fees and disbursements sought are billed at or below the rates and in accordance with practices customarily employed by TMNG and generally accepted by its clients.

5. A copy of the Final Application has been provided to the United States Trustee, the Committees, and the Adelpia Debtors contemporaneously with the filing hereof.

6. TMNG conducted activities within these cases during the Final Application Period that reasonably could have been expected to: (a) continue over a period of at least three months; and (b) constitute a significant portion of the fees to be sought for the interim period.

7. In accordance with the Fee Committee’s Final Compensation Procedures, TMNG has not attached a copy of its daily time records to the Final Application. A copy of TMNG’s daily time records was already attached to its interim applications. Another copy of TMNG’s daily time records will be provided upon request.

8. Except as set forth herein or in the Final Application, the reimbursement of expenses sought in the Second Application: (a) does not include a charge for profit or amortization of the cost of any investment, equipment or capital outlay; and (b) when the

reimbursement sought is for a service which TMNG purchased or contracted for from a third party, includes only the amount billed to TMNG by the third party vendor and paid by TMNG to such vendor.

9. TMNG has sought to keep its fees and expenses at a reasonable level and to utilize professional services and incur expenses as necessary to provide services competently.

Dated: March 30, 2007



Susan Simmons

EXHIBIT F

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re)	Chapter 11 Cases
Adelphia Communications Corp., <u>et al.</u> ,)	Case No. 02-41729 (REG)
Debtors.)	Jointly Administered

**SUMMARY SHEET PURSUANT TO
UNITED STATES TRUSTEE GUIDELINES FOR REVIEWING
APPLICATIONS FOR COMPENSATION AND REIMBURSEMENT OF
EXPENSES FILED UNDER 11 U.S.C. § 330**

1. Total Compensation and Expenses Requested. TMNG Strategy (“TMNG”), in connection with its Final Application (the “Final Application”) for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred in the above-captioned cases, has requested that the Court enter an order:

(a) Awarding TMNG final allowance of compensation for services rendered to the Debtors in the aggregate amount of \$890,302.35;

(b) Awarding TMNG final allowance of reimbursement of actual, necessary expenses incurred in connection with the rendition of such professional services, in the aggregate amount of \$19,677.53;

(c) Approving payment of \$133,822.50 as reflected on Exhibit B to the Final Application; and

(d) Granting such other and further relief as may be just and proper.

2. Total Compensation and Expenses Previously Awarded.

(a) On May 4, 2005, TMNG filed its first interim application (the “First

Application”) for allowance of compensation for professional services rendered and reimbursement of expenses incurred from July 19, 2004 through October 31, 2004. In the First Application, TMNG sought an Order approving interim compensation of \$316,424.00 for professional services rendered and \$5,061.92 for expenses incurred and payment of the 20% Estate Hold Back in the amount of \$63,284.80. The Court entered an Order on December 12, 2005 granting the First Application. The Court’s Order approved TMNG’s interim compensation in the amount of \$306,954.89 and \$5,061.92 for expenses incurred. The Court’s Order regarding interim compensation for professional fees appears to have subtracted both the Fee Committee’s recommended fee reduction of \$9,309.65 and the recommended expense reduction of \$159.46 from TMNG’s requested fee compensation. The Court also directed the Adelpia Debtors to pay TMNG one-half of the 20% Estate Hold Back. TMNG was paid one-half of the 20% Estate Hold Back less the Fee Committee’s recommended fee reduction of \$9,309.65 and expense reduction of \$159.46.

(b) On September 19, 2005, TMNG filed its second interim application (the “Second Application”) for allowance of compensation for professional services rendered and reimbursement of expenses incurred from November 1, 2004 through February 28, 2005. In the Second Application, TMNG sought an Order approving interim compensation of \$147,255.00 for professional services rendered and \$4,270.30 for expenses incurred. The Court entered an Order on April 5, 2006 granting the Second Application. The Court’s Order approved TMNG’s interim compensation in the amount of \$145,753.05 and \$4,270.30 for expenses incurred. The Court’s Order regarding interim compensation for professional fees appears to have subtracted both the

Fee Committee's recommended fee reduction of \$1,340.00 and the recommended expense reduction of \$161.95 from TMNG's requested fee compensation. The Court also directed the Adelpia Debtors to pay TMNG one-half of the 20% Estate Hold Back. TMNG was paid one-half of the 20% Estate Holdback less the Fee Committee's recommended fee reduction of \$1,340.00 and an expense reduction of \$161.95.

(c) On February 28, 2006, TMNG filed its third interim application (the "Third Application") for allowance of compensation for professional services rendered and reimbursement of expenses incurred from March 1, 2005 through August 31, 2005. In the Third Application, TMNG sought an Order approving interim compensation of \$111,584.00 for professional services rendered and \$1,371.29 for expenses incurred and payment of the 20% Estate Hold Back in the amount of \$21,296.80.¹ The Court has not yet issued an Order as to the Third Application.

(d) On June 15, 2006, TMNG filed its fourth interim application (the "Fourth Application") for allowance of compensation for professional services rendered and reimbursement of expenses incurred from September 1, 2005 through February 28, 2006. In the Fourth Application, TMNG sought an Order approving interim compensation of \$302,139.00 for professional services rendered and \$7,651.69 for expenses incurred and payment of the 20% Estate Hold Back in the amount of \$59,561.80.² The Court has not yet issued an Order as to the Fourth Application.

¹At the time TMNG's Third Application was filed, TMNG had not yet received payment for its July 2005 monthly fee statement. TMNG did receive payment for its July 2005 monthly fee statement less the 20% Estate Hold Back. The total 20% Estate Hold Back related to TMNG's Third Application is \$22,316.80.

²At the time TMNG's Fourth Application was filed, TMNG had not yet received payment for its February 2006 monthly fee statement. TMNG did receive payment for its February 2006 monthly fee statement less the 20% Estate Hold Back. The total 20% Estate Hold Back related to TMNG's Fourth Application is \$60,427.80.

(e) On October 16, 2006, TMNG filed its fifth interim application (the "Fifth Application") for allowance of compensation for professional services rendered and reimbursement of expenses incurred from March 1, 2006 through August 31, 2006. In the Fifth Application, TMNG sought an Order approving interim compensation of \$23,550.00 for professional services rendered and \$1,643.74 for expenses incurred and payment of such amounts. The total 20% Estate Hold Back related to TMNG's Fifth Application is \$4,710.00. The Court has not yet issued an Order as to the Fifth Application.

3. Name, Billing Rate, Total Hours Billed and Total Billings for Each Professional.

Please refer to Exhibit C to the Final Application for: (a) the names and applicable billing rates for each professional who billed time during the period for which compensation for services rendered and reimbursement of expenses incurred is sought (the "Final Application Period"); (b) the total hours and total amounts billed for each senior officer, analyst, associate and other professional listed; and (c) the hourly rate for each senior officer, analyst, associate and other professional who billed time during the Final Application Period.

Dated: March 30, 2007



Susan Simmons

CERTIFICATE OF SERVICE

I, Matthew J. Borger, hereby certify that on this 30th day of March, I caused to be served copies of the following:

* *Final Application of TMNG Strategy As Expert Consultants For Adelpia Communications Corporation, et al., For Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred.*

upon the individuals listed on the attached service list, via first class United States mail.

Date: March 30, 2007

KLEHR, HARRISON, HARVEY,
BRANZBURG & ELLERS LLP

By: 

Matthew J. Borger (MB7898)
260 S. Broad Street
Philadelphia, PA 19103
Telephone: (215) 568-6060
Facsimile: (215) 568-6603

Fee Statement Service List

1. Jeff Lawton
Vice President, Restructuring
Adelphia Communications Corporation
5619 DTC Parkway, 8th Floor
Greenwood Village, CO 80111
2. Scott Johnson
Adelphia Communications Corporation
One North Main Street
Coudersport, PA 16915
3. United States Trustee
33 Whitehall Street 21st Floor
New York, NY 10004
Attn: Tracy Hope Davis
4. Haynes and Boone, LLP
Counsel for Bank America, Administrative Agent
901 Main Street, 31st Floor
Dallas, TX 75202
Attn: Sue P. Murphy and Kelly L. Turner
5. Luskin, Stern & Eisler, LLP
Counsel for Bank of Nova Scotia, Administrative Agent
330 Madison Avenue, 34th Floor
New York, NY 10017
Attn: Richard Stern and Trevor Hoffman
6. Mayer, Brown, Rowe & Maw
Counsel for Wachovia, Administrative Agent
Counsel for Bank of Montreal, Administrative Agent
Counsel for Bank of Nova Scotia, Administrative Agent
1675 Broadway
New York, NY 10019
Attn: J. Robert Stoll and Kenneth E. Noble
7. Milbank, Tweed, Hadley & McCloy, L.P.
Counsel for Wachovia, Administrative Agent
601 South Figueroa Street, 30th floor
Los Angeles, CA 90017
Attn: Gregory A. Bray
8. Milbank, Tweed, Hadley & McCloy, L.P.
Counsel for JP Morgan Chase Bank, Administrative Agent
Counsel for Citibank N.A., Administrative Agent
1 Chase Manhattan Plaza
New York, NY 10005-1413
Attn: Dennis F. Dunne, James C. Tecce

9. Simpson Thacher & Bartlett
Counsel for Citibank N.A. Administration Agent
425 Lexington Ave.
24th Floor
New York, NY 10017
Attn: Peter Pantaleo
10. Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017
Attn: Marshall Huebner
11. Kasowitz Benson Torres & Friedman L.L.P.
1633 Broadway
New York, NY 10019
Attn: David Friedman
12. Bragar Wexler Egel & Morgenstern, L.L.P
885 Third Avenue, Suite 3040
New York, New York 10022
Attn: Peter D. Morgenstern
13. W.R. Huff Asset Management Co., L.L.C.
67 Park Place
1776 On The Green
Morristown, NJ 07960
Attn: Edward T. Dartley
14. Highbridge Capital Corp.
C/o Andrew R. Martin, Highbridge Capital Management
9 West 57th Street, 27th Floor
New York, NY 10019
15. Willkie Farr & Gallagher LLP
787 Seventh Avenue
New York, NY 10019
Attn: Marc Abrams
16. Joe Sykes
Legal Cost Control
Via Electronic Mail at: jsykes@legalcost.com
17. Tom Carlock
Vice President – Law (Litigation)
Adelphia Communications Corporation
5619 Denver Tech Parkway
Greenwood Village, CO 80111

18. Mark Spiecker
Director of Restructuring
Adelphia Communications Corporation
5619 Denver Tech Parkway
Greenwood Village, CO 80111