

**Weiser LLP**

Tax and Intercompany Transaction Consultants  
for the Official Committee of Unsecured Creditors  
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New York, NY 10020  
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Stuart A. Gollin

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re:	: Chapter 11
	: :
ADELPHIA COMMUNICATIONS CORP., <i>et al</i> ,	: Case No. 02-41729 (REG)
	: :
Debtors.	: (Jointly Administered)
	: :
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**FINAL FEE APPLICATION OF WEISER LLP,  
TAX AND INTERCOMPANY TRANSACTION CONSULTANTS  
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS,  
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES  
FOR THE PERIOD MARCH 1, 2005 THROUGH FEBRUARY 13, 2007**

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

Weiser LLP (“Weiser”), Tax and Intercompany Transaction Consultants for the Official Committee of Unsecured Creditors, (the “Committee”), hereby submits this final fee application (the “Final Fee Application”), for final allowance of all fees and expenses earned for the entirety of its retention, for the period from March 1, 2005 through February 13, 2007 (the “Compensation Period”), and Weiser respectfully states the following:

## PRELIMINARY STATEMENT

1. By this Final Fee Application and pursuant to Sec. 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Weiser requests that this Court authorize: (a) final approval of all amounts previously paid, and (b) payment of all unpaid holdbacks. In total, and detailed herein, Weiser is seeking final allowance of \$318,094.35 for unpaid fees held back during the Compensation Period and \$133,301.00 for fees incurred during the period January 1, 2007 through February 13, 2007, which have not been paid as of March 30, 2007.

2. This Court has jurisdiction over this Final Fee Application pursuant to 28 U.S.C. Sec. 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 Fee Application is proper in this district pursuant to 28 U.S.C. Sec. 1408 and 1409. The predicates for the relief sought herein are Sec. 330 and 331 of chapter 11 of the Bankruptcy Code and Rule 2016 of the Bankruptcy Rules.

### SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED

3. This Application has been prepared in accordance with the Amended Guidelines for Fees and Disbursements for Professionals in the Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”), the United State Trustee Guidelines for Reviewing Application for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. Sec. 330 adopted on January 30, 1996 (the “UST Guidelines”), and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals entered in this Chapter 11 case on

August 9, 2002 (the "Interim Compensation Order"), and collectively with the Local Guidelines and the UST Guidelines, (the "Guidelines").

4. By this Final Fee Application, Weiser respectfully requests the following: (a) the Court issue a final order confirming the fees and expenses awarded to Weiser pursuant to this Court's orders granting Weiser's previous four interim fee applications, and (b) payment of all amounts held back throughout the Compensation Period. In the aggregate, Weiser's allowed fees and expenses through the four fee periods total \$2,461,461.60 in fees (\$2,518,008.50 less agreed reduction of \$56,546.90) and \$10,850.11 in expenses; accordingly, Weiser is seeking a final allowance of \$318,094.35 for unpaid fees held back during the Compensation Period and \$133,301.00 for fees incurred during the period January 1, 2007 through February 13, 2007 which have not been paid as of March 30, 2007.

5. Weiser charges its fees in these cases in accordance with billing rates and procedures in effect during the Compensation Period. The rates Weiser charges for the services rendered by its professionals in these chapter 11 cases are the same rates Weiser charges for professional services in comparable nonbankruptcy related matters. The change in rates over the Compensation Period reflects annual rate increases. Such fees are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable nonbankruptcy cases.

6. Pursuant to the UST Guidelines, annexed as Exhibit A is a schedule setting forth all Weiser professionals who have performed services in these chapter 11 cases during the Compensation Period, the capacities in which each such individual is employed by Weiser, the hourly billing rate charged by Weiser for services performed by such individuals, the aggregate number of hours expended in this matter, and fees billed therefore.

7. Annexed as Exhibit C is a detail record of the time spent by all Weiser professionals during the Compensation Period, reported under the appropriate project category. The detailed descriptions of time entries, by professional, can be found in the individual interim fee applications.

#### **WEISER'S PREVIOUS FEE APPLICATIONS**

8. On February 28, 2006, Weiser filed its first interim fee application (the "First Fee Application") as Tax and Intercompany Transaction Consultants, for interim allowance of compensation and reimbursement of expenses for the period of March 1, 2005 through August 31, 2005 (the "First Fee Application Period"). In the First Fee Application Period, Weiser incurred fees in the amount of \$644,176.60 for services rendered, subject to a holdback of \$128,835.20. Accordingly, in the First Fee Application Period, Weiser requested fees totaling \$515,340.80 and reimbursement of expenses in the amount of \$1,897.26. \$128,835.20 was initially held back (20% of total fees). Subject to review by the Fee Committee, the \$128,835.20 holdback was later reduced to \$64,417.60 (50% of \$128,835.20). With respect to the remaining \$64,417.60, Weiser agreed to a reduction in fees of \$25,087.61, and Weiser received payment for the remaining portion, in the amount of \$39,329.99. Docket no. 9921.

9. On December 8, 2006, the Court granted Weiser's First Fee Application, awarding Weiser fees in the amount of \$619,088.39 and expenses in the amount of \$1,897.26. Docket no. 12740.

10. On December 8, 2006, Weiser filed its second interim fee application (the "Second Fee Application") as Tax and Intercompany Transaction Consultants, for interim allowance of compensation and reimbursement of expenses for the period of September 30, 2005 through February 28, 2006 (the "Second Fee Application Period"). In the Second Fee Application Period, Weiser incurred fees in the amount of \$944,295.50 for services rendered, subject to a holdback of

\$188,859.10. Accordingly, in the Second Fee Application Period, Weiser requested fees totaling \$755,436.40 and reimbursement of expenses in the amount of \$8,952.85. \$188,859.10 was initially held back (20% of total fees). Subject to review by the Fee Committee, the \$188,859.10 holdback was later reduced to \$94,429.55 (50% of \$188,859.10). With respect to the remaining \$94,429.55, Weiser agreed to a reduction in fees of \$31,459.29, and Weiser received payment for the remaining portion, in the amount of \$62,970.26. Docket no. 12738.

**11.** On December 8, 2006, the Court granted Weiser's Second Fee Application, awarding Weiser fees in the amount of \$912,836.21 and expenses in the amount of \$8,952.85. Docket no. 12740.

**12.** On November 10, 2006, Weiser filed its third interim fee application (the "Third Fee Application") as Tax and Intercompany Transaction Consultants, for interim allowance of compensation for the period of March 1, 2006 through August 31, 2006 (the "Third Fee Application Period"). Weiser requested fees totaling \$393,185.00. \$78,637.00 was held back (20% of total fees). This interim fee application is still pending. Docket no. 12442.

**13.** Weiser has submitted for filing its fourth interim fee application (the "Fourth Fee Application") as Tax and Intercompany Transaction Consultants, for interim allowance of compensation for the period of September 1, 2006 through February 13, 2007 (the "Fourth Fee Application Period. Weiser requested fees totaling \$536,352.00. As of March 30, 2007 \$322,440.80 (80% of \$403,051.00) has been paid and \$106,640.80 (80% of 133,301.00) is still outstanding. A docket number has yet to be assigned for the Fourth Fee Application.

**14.** Annexed as Exhibit D is a summary of the monthly fee applications and interim fee applications for the period March 1, 2005 through February 13, 2007. The schedule identifies the

status (completed or pending) and resolution, if any, for each interim fee application.

**SUMMARY OF SERVICES RENDERED DURING THE COMPENSATION PERIOD**

**15. Meetings and Conference Calls (Fees: \$ 397,134.50; Hours: 795.2)**

Weiser participated in numerous conferences and communications with the Creditors Committee, the Debtors, the Debtors' lawyers and the Creditors' lawyers with respect to the intercompany transactions and issues, the intercompany database, reconciliation issues related to the intercompany data files, the intercompany entries and their impact on the tax reserves, the estimated tax payments due, finalizing the tax reserves, providing guidance on the calculation of taxes due on the gain on sale between AOL Time Warner and Comcast and Adelphia, CVV issues and other tax-related issues. Many of the initial meetings and conference calls focused on updates related to intercompany database issues and the testing plan, the viability of the Adelphia Dataroom to support our documentation needs, and discussions regarding each data submission by Adelphia. In addition, Weiser prepared for the meetings and documented the findings of the meetings.

**16. Review of Documents (Fees: \$562,900.00; Hours: 1,878.6)**

Weiser read and reviewed various financial documents filed by Adelphia (Forms 10-K, Annual Reports), AOL Time Warner and Comcast asset purchase agreements, Debtors' plans and disclosure statements, and the intercompany presentations, in order to determine strategy and formulate a plan for their role as tax and intercompany consultants. In addition, during these first few months of the engagement, Weiser received several excel files and intercompany allocation account workbooks prepared by Adelphia which were reviewed, used in the reconciliation of transactions between the Weiser intercompany database and the intercompany schedules previously prepared by Adelphia, and which then resulted in the identification of outstanding issues to be resolved. During this time, Harry Steinmetz and Stuart Gollin went to Coudersport, Pennsylvania to

view the corporate office and document warehouse and inspect the documents contained in both locations.

In addition, Weiser reviewed each Intercompany Restatement Issue Summary listed in the *Summary of Restatement Entries By Issue Number by Silo as of June 30, 2002* prepared by Adelpia, reviewed all the documents in the Adelpia Dataroom related to each issue, identified the documents needed in order to further support and understand the issue, and prepared a document request list for each Intercompany Restatement Issue in order to further evaluate the transactions made within each restatement issue.

Weiser also reviewed the intercompany entries to determine the impact on taxes ( federal, state and local taxes). In order to analyze selected intercompany transactions Weiser searched the Merrill Data Room for supporting schedules and other related documentation.

**17. Intercompany Taxes, Asset Sale and Tax Issues (Fees: \$165,668.00; Hours: 380.3)**

Weiser researched and performed various tasks related to the intercompany tax issues, the state tax issues related to 363 sales, the tax issues with regard to the proposed restructure, specific state tax issues, the tax reserve, and other tax-related issues. Weiser was instrumental in assisting in finalizing the 2006 tax reserves and 2007 estimated taxes. Weiser suggested changes to reduce the taxes and identified items available for tax deductions that reduced the taxes due for 2007 by \$700 million. In addition, Weiser had numerous discussions and conferences with Debtors' counsel, Creditors' counsel and other interested parties regarding these tax issues.

**18. Data Analysis and Database Issues (Fees: \$347,409.00; Hours: 1,192.9)**

The Court appointed Weiser to be the central point for all intercompany financial data and the resulting intercompany database. The intercompany database compiled by Weiser encompasses greater than 61 million lines of data. The data contains approximately 1 billion pieces of transaction

data with 14,920 distinct accounts, 1,858 distinct cost centers, 230 legal entities, 23 groupings of legal entities, and 4 consolidation codes. Weiser performed various reviews of the intercompany database and for each submission of new data by the Debtor, Weiser performed various reconciliations, identified the outstanding issues, and prepared a request for additional information in order to try to reconcile to the Schedules 1 and 2 included in the Adelphia Intercompany Presentation of April 2005. Weiser received several excel files, General Ledger DVD's, and intercompany allocation account workbooks prepared by Adelphia. These were reviewed by Weiser and incorporated into the Weiser Intercompany Database. Reconciliations were performed between the Weiser Intercompany Database and the intercompany schedules previously prepared by Adelphia, and the differences and outstanding issues were identified and tracked. In addition, queries were developed in order to facilitate stratification of the data for the specific transaction selection and the review of account balances.

**19. Data Selection (Fees: \$52,327.50; Hours: 184.5)**

Weiser identified specific transactions (JID selections) in the restatement database and the millennium database to be selected for testing. A document was prepared that contained these JID selections from both the restatement database and from the millennium database and was submitted to Adelphia with a request for additional supporting documentation.

**20. Database Quality Control (Fees: \$29,355.00; Hours: 114.3)**

Weiser was provided with financial data coded in SQL language. In order to integrate the data into the Weiser Intercompany Database, this required establishing the connections and the relationships between the various tables within the database. These connections and relationships were monitored continuously to ensure data integrity while the database was being updated and/or accessed.



**21. Tax Issues (Fees: \$519,602.00; Hours: 1,025.3)**

Weiser reviewed the Plan of Reorganization (the structure and tax objectives) and prepared numerous analyses and documentation of the tax issues for the attorneys and creditors committees'. In addition, Weiser participated in numerous conferences and communications with the Creditors Committee, the Debtors, the Debtors' lawyers and the creditors committees' lawyers with respect to the various tax issues, and prepared for the meetings and documented the findings of the meetings. In order to address the complex group of tax issues, a team of partners, each with a specific expertise, was formed and they all participated in the identification, evaluation, analysis, and eventual resolution of the various tax issues. Each of the partners has a different specialty and was involved so as to provide their expertise as follows:

David Boxer: Quality Control Review / Guidance on Accounting Standards

Henry Goldwasser: State and Local Taxes / Incorporation Rules and Regs

Stuart Gollin: Bankruptcy / Tax / Intercompany Transactions

Peter Nussbaum: State Taxes and CVV, Estates and Trusts

David Schmutter: State and Local Taxes

Harry Steinmetz: Intercompany Transactions

Joseph Unger: Federal and Corporate Taxes

Due to the very complicated and technical nature of the tax issues, the partners themselves performed the research and prepared the memos and other correspondence. There are no paraprofessionals, associates or clerical tax employees employed by Weiser to perform this work. Some of the tax issues addressed included Section 382 changes (NOL's), federal and state tax issues, grantor trust issues, implications of the tax testimony by Adelphia personnel, excess loss account (ELA) implications, tax footnotes in the Form 10K and related tax reserves, and tax issues related to the 363 sale. Other tax related work included reviewing the calculation of estimated tax payments, assisting in finalizing the tax reserves, formation and taxation of the CVV, the valuation of certain assets, and the allocation of the gain or loss on the sale. Weiser provided guidance on the

valuation methodology for certain assets for tax purposes which was ultimately utilized and which decreased the tax due. In addition, Weiser assisted in highlighting the items available for tax deductions that would reduce the tax related to the gain on sale, which had not been identified by the debtor as being available. These items totaled in excess of \$2.5 billion. Weiser also reviewed the reserve for 2007 taxes and suggested changes to reduce the tax by identifying items available for tax deductions that reduced the taxes due for 2007 by \$700 million.

Weiser also performed a search of the Merrill Data Room for supporting documentation related to the various intercompany transactions that would provide additional information in order to evaluate the computation of the tax reserves. In addition, Weiser participated in numerous conferences and communications with the Committee, the Debtors, the Debtors' counsel and the Creditors' counsel with respect to the various tax issues, and prepared for the meetings and documented the findings of the meetings. With the coordination of all the tax disciplines and the participation of all the partners providing their tax expertise, Weiser was instrumental in revising the amount of tax reserves. Weiser worked with the Committee and counsel to decrease the amount of tax reserves by over one half billion dollars. As a result, a greater portion of estate assets was available for distribution to creditors.

**22. Review of Tax Files (Fees: \$32,406.00; Hours: 98.7)**

Weiser reviewed the inventory of tax files in the Adelphia Dataroom and developed a strategy to organize the tax files and extract the relevant tax documents based on selections made by the tax partners.

**23. Review of CVV Documents (Fees: \$149,057.50; Hours: 314.7)**

Weiser reviewed the Plan of Reorganization and the CVV ("Contingent Value Vehicle") related documents and prepared numerous analyses and documentation of the CVV-related tax

issues for the attorneys and the Committee. In addition, Weiser participated in numerous conferences and communications with the Committee, the Debtors, the Debtors' lawyers and the Creditors' lawyers with respect to the various CVV-related tax issues.

**24. Restatement Issues/Chronology of Documents (Fees: \$28,794.50; Hours: 79.2)**

Weiser prepared a document identifying the chronology of documents received from Adelphia, the outstanding issues, and the resulting request for additional information. This document was continuously updated. In addition, Weiser prepared a document request list for each intercompany Restatement Issue in order to evaluate the transactions made within each restatement issue.

**25. Preparation of Fee Applications (Fees: \$142,130.00; Hours: 439.7)**

Weiser prepared the monthly fee statements for the Compensation Period, as well as the four interim fee applications, with the final interim fee application filed on March 28, 2007. Weiser did not bill any time expended on reviewing the audit report related to Weiser's First or Second Interim Fee Application (concurrent with the 9<sup>th</sup> and 10<sup>th</sup> Interim Fee Periods) or on preparing for the audit meeting/conference call with Legal Cost Control.

**26. Trip to Coudersport/Travel (Fees: \$7,125.00; Hours: 30.0)**

On July 6, 2005 Harry Steinmetz and Stuart Gollin went to Coudersport, Pennsylvania to view the corporate office and document warehouse and inspect the documents contained in both locations.

**27. Administration (Fees: \$9,071.50; Hours: 45.7)**

Weiser performed a multitude of tasks in the administration of their services, including a review of all case documents filed, the extraction and review of selected dockets from the PACER database, and the maintenance of those files.

**28. Other Tax Related Issues (Fees: \$33,652.50; Hours: 64.1)**

Weiser performed a multitude of tasks related to various tax issues including conference calls, research, preparation of memos, and reading and review of various documents including Debtors' 4<sup>th</sup> Amended Joint Plan of Reorganization and Debtors' 4<sup>th</sup> Amended Disclosure Statements, 2004 tax returns, Debtor stock treatment, new regulations on DOFs and New Hampshire filing. In addition, Weiser pointed out the tax implications of resolving creditors disputes rather than continuing the dispute. This analysis provided impetus for resolving the dispute and thereby eliminating additional taxes that would be due if the creditors dispute was not resolved.

**29. Review of Database with Schooner Andrews (Fees: \$4,275.00; Hours: 11.4)**

Weiser met with Jamie Lisak of Schooner Andrews to discuss the intercompany database/general ledger construction and the format of the data contained therein.

**30. Response to Subpoena (Fees: \$1,417.50; Hours: 2.7)**

Weiser retained an attorney to review and respond to the subpoena presented to them that required the submission of all documents, information, and other work product created in the course of their assignment.

**31. Chronology of Documents Received (Fees: \$12,060.00; Hours: 35.9)**

Weiser prepared a document identifying the chronology of documents received from Adelphia, the outstanding issues, and the resulting request for additional information. This document was continuously updated.

**32. Analysis of Intercompany Transactions (Fees: \$423,623.00; Hours: 78.2)**

Weiser was asked by the Committee to analyze the tax reserves of each of the Debtors' legal entities. Weiser worked with White and Case and their consultants, Protiviti, to identify, understand, and analyze certain intercompany transactions that would have affected the

computation of a tax reserve. In addition to the strategies employed by Protiviti, Weiser disaggregated certain intercompany balances to more precisely target the intercompany transactions affecting capital and income, resulting in the large tax liabilities. Weiser also searched the Merrill Data Room for supporting documentation related to the various intercompany transactions that would provide additional information in order to evaluate the computation of the tax reserves.

### **DISBURSEMENTS**

33. Weiser's policy is to charge its clients in all areas of practice for actual and necessary out-of-pocket non-overhead expenses incurred in connection with the rendition of professional services related to a client's case. A summary of all expenses incurred throughout the Compensation Period is attached hereto in Exhibit B. No additional expenses are requested within this Final Fee Application.

### **PROCEDURE**

34. Weiser 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 post-petition bank lenders; (iii) counsel to the Committees; (iv) the Debtors; (v) the Fee Committee; and (vi) all other parties that have filed a notice of appearance in these cases prior to the date hereof.

35. No previous application for the relief sought herein has been made to this or any other court, except for the interim applications for compensation to this court as fully set forth herein.

CONCLUSION

36. WHEREFORE, Weiser respectfully requests that this Court enter an order awarding Weiser:


- (a) final award of fees held back throughout the Compensation Period totaling \$318,094.35, and \$133,301.00 for fees incurred during the period January 1, 2007 through February 13, 2007, which have not been paid as of March 30, 2007.
- (b) final compensation from the Debtors for services rendered during the Compensation Period, inclusive, in the amount of \$2,461,461.60 (\$2,518,008.50 less agreed reduction of \$56,546.90).
- (c) such other and further relief as may be just.

Dated: March 30, 2006  
New York, New York

Respectfully submitted,

Weiser LLP

By: \_\_\_\_\_

  
Stuart A. Gollin  
135 West 50<sup>th</sup> Street  
New York, NY 10020  
(212) 375-6983

# EXHIBIT A

## WEISER LLP

### SUMMARY OF HOURS BILLED BY PROFESSIONALS

Name of Professional	Total Hours Billed	Rate	Amount
<b>PARTNERS</b>			
David Boxer	5.7	\$600	\$3,420.00
Frank Conrad	84.7	\$475	\$40,232.50
Henry Goldwasser	24.4	\$600	\$14,640.00
Stuart A. Gollin	364.7	\$475	\$173,232.50
Stuart A. Gollin	301.5	\$525	\$158,833.50
Stuart A. Gollin	118.3	\$600	\$70,980.00
Stuart A. Gollin (travel)	15.0	\$238	\$3,562.50
James Horgan	3.1	\$475	\$1,472.50
Peter Nussbaum	223.7	\$525	\$117,442.50
Peter Nussbaum	132.0	\$600	\$79,200.00
Jay Scheidlinger	1.0	\$525	\$525.00
David Schmutter	87.0	\$475	\$41,325.00
David Schmutter	0.5	\$400	\$200.00
David Schmutter	135.5	\$525	\$71,137.50
David Schmutter	61.4	\$600	\$36,840.00
Harry Steinmetz	211.0	\$475	\$100,225.00
Harry Steinmetz	79.5	\$525	\$41,737.50
Harry Steinmetz	6.1	\$600	\$3,660.00
Harry Steinmetz (travel)	15.0	\$238	\$3,562.50
Joseph Unger	247.8	\$475	\$117,705.00
Joseph Unger	443.6	\$525	\$232,890.00
Joseph Unger	186.1	\$600	\$111,660.00
<b>TOTAL PARTNERS</b>	<b>2,747.6</b>		<b>\$1,424,483.50</b>

Name of Professional	Total Hours Billed	Rate	Amount
<b>Accounting Staff / IT Expertise</b>			
Mario Morales	314.5	\$250	\$78,625.00
Mario Morales	155.9	\$280	\$43,652.00
David L. Pelavin	230.1	\$250	\$57,525.00
David L. Pelavin	455.9	\$280	\$127,652.00
<b>TOTAL</b>	<b>1,156.4</b>		<b>\$307,454.00</b>

Name of Professional	Total Hours Billed	Rate	Amount
<b>STAFF</b>			
Denise Adelson	131.8	\$200	\$26,360.00
Blerina Cejku	20.5	\$200	\$4,100.00
Chayamon Cheroenyooth	24.0	\$200	\$4,800.00
Debra Cohen	11.0	\$250	\$2,750.00

James G. Collins	13.8	\$270	\$3,726.00
Timothy Duffy	25.4	\$200	\$5,080.00
Cindi Freedman	1.4	\$250	\$350.00
Cindi Freedman	995.4	\$320	\$318,528.00
Cindi Freedman	87.4	\$370	\$32,338.00
Federico Jost	445.3	\$250	\$111,325.00
Federico Jost	14.8	\$300	\$4,440.00
Jared Kostick	210.2	\$280	\$58,856.00
Marta Kowaliw	72.9	\$320	\$23,328.00
Damian Kudelka	204.2	\$250	\$51,050.00
Peggy Lee	3.3	\$100	\$330.00
Peggy Lee	118.3	\$125	\$14,787.50
Gary Litvack	61.0	\$320	\$19,520.00
Paxton J. Louis	57.8	\$320	\$18,496.00
Natalie McLean	28.8	\$130	\$3,744.00
Jasmeet Mishra	53.5	\$200	\$10,700.00
Sarah Nasir	95.7	\$250	\$23,925.00
Peter Nussbaum	1.5	\$320	\$480.00
David Pelavin	90.5	\$280	\$25,340.00
David Pelavin	4.9	\$325	\$1,592.50
Diana Quach	67.5	\$200	\$13,500.00
Marc Wasserman	26.5	\$250	\$6,625.00
<b>TOTAL STAFF</b>	<b>2,867.4</b>		<b>\$786,071.00</b>

<b>GRAND TOTAL</b>	<b>6,771.4</b>	<b>\$ 371.86</b>	<b>\$2,518,008.50</b>
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# EXHIBIT B

## WEISER LLP SUMMARY OF EXPENSES

	<u>Category</u>	<u>Amount</u>
	<u>Business Meals</u>	
	Business Meals	\$80.00 Lunch meeting: Weiser team (S Gollin, H Steinmetz, F Conrad) and D Zinman (Kasowitz), F Conrad to discuss scope of engagement and present analysis of company structure
	Business Meals	\$180.00 Lunch meeting : Kasowitz (D Zinman), Huff (3 people), and Weiser (F Conrad, J Unger, H Steinmetz, S Gollin and D Schmutter) to discuss open tax matters and findings to-date
	Business Meals	\$60.00 Dinner: S Gollin, H Steinmetz, C Freedman discuss the reconciliation of the schedules received from Adelphia to the Weiser Database of intercompany items and preparing for conference call with participants on July 13th
	Business Meals	\$60.00 Dinner: S Gollin, D Schmutter, and J Unger to discuss open tax issues resulting from the meeting at Wilkie and how to proceed going forward
		<u>\$380.00</u>
	<u>FedEx</u>	
	FEDEX	\$13.25
	FEDEX	\$25.57
	FEDEX	\$33.17
	FEDEX	\$54.52
	FEDEX	\$15.40
	FEDEX	\$30.67
	FEDEX	\$42.38
	FEDEX	\$14.74
		<u>\$229.70</u>

TRIP TO COUDERSPORT, PA  
7/6/05 - 7/7/05

Steinmetz, Harry	\$111.18	Car service - NY office to airport (H Steinmetz and S Gollin)
Gollin, Stuart, A.	\$285.15	Airfare to Coudersport
Steinmetz, Harry	\$305.40	Airfare to Coudersport
Steinmetz, Harry	\$143.41	Hertz Car Rental in Coudersport
Steinmetz, Harry	\$137.54	Hotel in Coudersport - H Steinmetz and S Gollin - Mill Stream Inn
Steinmetz, Harry	\$48.61	Dinner in Coudersport: S Gollin and H Steinmetz
Steinmetz, Harry	\$24.50	Breakfast in Coudersport : S Gollin, D Zinman, H Steinmetz
Gollin, Stuart, A.	\$27.36	Lunch in Coudersport : S Gollin, D Zinman and H Steinmetz
Steinmetz, Harry	\$118.31	Car service - airport to home
Gollin, Stuart, A.	\$86.10	Car service - airport to home
	<u>\$1,287.56</u>	

**Other Professional Expenses:**

12/27/2005	Wilson, Elser, Moskowitz, Edelman & Dicker LLP	\$ 6,436.61	Invoice #1014327 Professional services rendered through November 30, 2005 with respect to subpoenas issued to Weiser
1/19/2006	Wilson, Elser, Moskowitz, Edelman & Dicker LLP	\$ 2,516.24	Invoice #1034710 Professional services rendered through December 21, 2005 with respect to subpoenas issued to Weiser
		<u>\$8,952.85</u>	

<b>Grand Total</b>	<b>\$10,850.11</b>
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## EXHIBIT C

### WEISER LLP

#### SUMMARY OF PROJECT CATEGORIES

Category	Hours	Total
Meetings and Conference Calls	795.2	\$ 397,134.50
Review of Documents	1,878.6	\$ 562,900.00
Intercompany Taxes, Asset Sale and Other Tax Issues	380.3	\$ 165,668.00
Data Analysis and Database Issues	1,192.9	\$ 347,409.00
Data Selection	184.5	\$ 52,327.50
Database Quality Control	114.3	\$ 29,355.00
Tax Issues	1,025.3	\$ 519,602.00
Review of Tax Files	98.7	\$ 32,406.00
Review of CVV Documents	314.7	\$ 149,057.50
Restatement Issues / Chronology of Documents	79.2	\$ 28,794.50
Preparation of Fee Applications	439.7	\$ 142,130.00
Trip to Coudersport / Travel	30.0	\$ 7,125.00
Administration	45.7	\$ 9,071.50
Other Tax Related Issues	64.1	\$ 33,652.50
Review of Database with Schooner Andrews	11.4	\$ 4,275.00
Response to Subpoena	2.7	\$ 1,417.50
Chronology of Documents Received	35.9	\$ 12,060.00
Analysis of AIH Intercompany Transactions	78.2	\$ 23,623.00
<b>TOTAL</b>	<b>6,771.4</b>	<b>\$ 2,518,008.50</b>

#### Summary of Professional and Staff Work Performed by Project Category

Meetings and Conference Calls		
Professional/Staff	Hours	Total
Denise Adelson	2.6	\$ 520.00
Frank Conrad	25.1	\$ 11,922.50
Cindi Freedman	34.1	\$ 11,247.00
Henry Goldwasser	12.5	\$ 7,500.00
Stuart A. Gollin	169.7	\$ 90,605.00
James Horgan	1.5	\$ 712.50
Federico Jost	3.6	\$ 900.00
Jared Kostick	16.9	\$ 4,732.00
Marta Kowaliv	18.5	\$ 5,920.00
Damian Kudelka	12.5	\$ 3,125.00
Gary Litvak	6.2	\$ 1,984.00
Paxton J. Louis	4.3	\$ 1,376.00
Mario Morales	12.2	\$ 3,167.00
Sarah Nasir	1.2	\$ 300.00
Peter Nussbaum	97.7	\$ 56,587.50
David L. Pelavin	21.6	\$ 5,751.00
David Schmutter	85.3	\$ 47,027.50
Harry Steinmetz	92.9	\$ 45,467.50
Joseph Unger	176.8	\$ 98,290.00
<b>TOTAL</b>	<b>795.2</b>	<b>\$ 397,134.50</b>

Review of Documents		
Professional/Staff	Hours	Total
Denise Adelson	90.3	\$ 18,060.00
Blerina Cejku	20.5	\$ 4,100.00
Chayamon Charoenyooth	24.0	\$ 4,800.00
Debra Cohen	11.0	\$ 2,750.00
Frank Conrad	43.3	\$ 20,567.50
Timothy Duffy	12.0	\$ 2,400.00
Cindi Freedman	382.7	\$ 122,464.00
Stuart A. Gollin	81.3	\$ 40,052.50
James Horgan	1.2	\$ 570.00
Federico Jost	246.3	\$ 61,575.00
Jared Kostick	120.1	\$ 33,628.00

Marta Kowaliw	54.4	\$ 17,408.00
Damian Kudelka	138.7	\$ 34,675.00
Gary Litvak	54.8	\$ 17,536.00
Paxton J. Louis	51.7	\$ 16,544.00
Jasmeet Mishra	53.5	\$ 10,700.00
Mario Morales	0.5	\$ 125.00
Sarah Nasir	87.5	\$ 21,875.00
David L. Pelavin	205.1	\$ 57,275.00
Diana Quach	67.5	\$ 13,500.00
Harry Steinmetz	112.2	\$ 55,045.00
Joseph Unger	10.0	\$ 4,750.00
Marc Wasserman	10.0	\$ 2,500.00
<b>TOTAL</b>	<b>1,878.6</b>	<b>\$ 562,900.00</b>

<b>Intercompany Taxes, Asset Sale and Other Tax Issues</b>		
<b>Professional/Staff</b>	<b>Hours</b>	<b>Total</b>
Frank Conrad	9.8	\$ 4,655.00
Stuart A. Gollin	109.7	\$ 52,107.50
Peggy Lee	41.6	\$ 5,117.50
Paxton J. Louis	0.4	\$ 128.00
Peter Nussbaum	1.5	\$ 480.00
David Schmutter	59.5	\$ 28,225.00
Harry Steinmetz	6.0	\$ 2,850.00
Joseph Unger	151.8	\$ 72,105.00
<b>TOTAL</b>	<b>380.3</b>	<b>\$ 165,668.00</b>

<b>Data Analysis and Database Issues</b>		
<b>Professional/Staff</b>	<b>Hours</b>	<b>Total</b>
Denise Adelson	12.8	\$ 2,560.00
Cindi Freedman	74.3	\$ 24,000.00
Stuart A. Gollin	109.5	\$ 52,372.50
James Horgan	0.4	\$ 190.00
Federico Jost	59.1	\$ 14,775.00
Jared Kostick	22.1	\$ 6,188.00
Paxton J. Louis	1.4	\$ 448.00
Mario Morales	447.6	\$ 116,217.00
David Pelavin	432.5	\$ 115,046.00
Harry Steinmetz	32.5	\$ 15,612.50
<b>TOTAL</b>	<b>1,192.2</b>	<b>\$ 347,409.00</b>

<b>Data Selection</b>		
<b>Professional/Staff</b>	<b>Hours</b>	<b>Total</b>
Denise Adelson	26.1	\$ 5,220.00
Timothy Duffy	13.4	\$ 2,680.00
Cindi Freedman	79.7	\$ 25,504.00
Damian Kudelka	53.0	\$ 13,250.00
David Pelavin	3.2	\$ 896.00
Harry Steinmetz	9.1	\$ 4,777.50
<b>TOTAL</b>	<b>184.5</b>	<b>\$ 52,327.50</b>

<b>Database Quality Control</b>		
<b>Professional/Staff</b>	<b>Hours</b>	<b>Total</b>
Cindi Freedman	6.0	\$ 1,920.00
Federico Jost	96.3	\$ 24,075.00
David Pelavin	12.0	\$ 3,360.00
<b>TOTAL</b>	<b>114.3</b>	<b>\$ 29,355.00</b>

<b>Tax Issues</b>		
<b>Professional/Staff</b>	<b>Hours</b>	<b>Total</b>
David Boxter	5.7	\$ 3,420.00
James Collins	13.8	\$ 3,726.00
Frank Conrad	4.5	\$ 2,137.50
Cindi Freeman	3.1	\$ 1,147.00
Henry Goldwasser	11.9	\$ 7,140.00
Stuart Gollin	220.7	\$ 118,913.50
Federico Jost	16.6	\$ 4,890.00
Peggy Lee	39.6	\$ 4,950.00
Peter Nussbaum	183.3	\$ 100,837.50

David Pevalin	20.0	\$ 5,820.50
Jay Scheidlinger	1.0	\$ 525.00
David Schmutter	110.2	\$ 58,815.00
Harry Steinmetz	4.1	\$ 2,460.00
Joseph Unger	374.3	\$ 200,695.00
Marc Wasserman	16.5	\$ 4,125.00
<b>TOTAL</b>	<b>1,025.3</b>	<b>\$ 519,602.00</b>

Review of Tax Files		
Professional/Staff	Hours	Total
Cindi Freedman	36.0	\$ 11,520.00
Stuart Gollin	9.4	\$ 4,935.00
Frederico Jost	6.6	\$ 1,650.00
David Pelavin	41.7	\$ 11,676.00
David Schmutter	3.5	\$ 1,837.50
Joseph Unger	1.5	\$ 787.50
<b>TOTAL</b>	<b>98.7</b>	<b>\$ 32,406.00</b>

Review of CVV Documents		
Professional/Staff	Hours	Total
Stuart A. Gollin	72.2	\$ 37,905.00
Peggy Lee	40.4	\$ 5,050.00
Peter Nussbaum	61.5	\$ 32,287.50
David Schmutter	24.2	\$ 12,705.00
Joseph Unger	116.4	\$ 61,110.00
<b>TOTAL</b>	<b>314.7</b>	<b>\$ 149,057.50</b>

Restatement Issues / Chronology of Documents Received		
Professional/Staff	Hours	Total
Cindi Freedman	47.6	\$ 15,232.00
Jared Kostick	2.0	\$ 560.00
David Pelavin	4.7	\$ 1,175.00
Harry Steinmetz	24.9	\$ 11,827.50
<b>TOTAL</b>	<b>79.2</b>	<b>\$ 28,794.50</b>

Preparation of Fee Applications		
Professional/Staff	Hours	Total
Cindi Freedman	383.6	\$ 126,632.00
Jared Kostick	49.1	\$ 13,748.00
Sarah Nasir	7.0	\$ 1,750.00
<b>TOTAL</b>	<b>383.6</b>	<b>\$ 142,130.00</b>

Trip to Coudersport / Travel		
Professional/Staff	Hours	Total
Stuart Gollin	15.0	\$ 3,562.50
Harry Steinmetz	15.0	\$ 3,562.50
<b>TOTAL</b>	<b>30.0</b>	<b>\$ 7,125.00</b>

Administration		
Professional/Staff	Hours	Total
Frank Conrad	2.0	\$ 950.00
Cindi Freedman	1.4	\$ 350.00
Stuart A. Gollin	2.9	\$ 1,377.50
Natalie McLean	28.8	\$ 3,744.00
Mario Morales	2.0	\$ 500.00
David Pelavin	8.6	\$ 2,150.00
<b>TOTAL</b>	<b>45.7</b>	<b>\$ 9,071.50</b>

Other Tax-Related Issues		
Professional/Staff	Hours	Total
Stuart A. Gollin	2.5	\$ 1,312.50
Peter Nussbaum	13.2	\$ 6,930.00
David Schmutter	1.7	\$ 892.50
Joseph Unger	46.7	\$ 24,517.50
<b>TOTAL</b>	<b>64.1</b>	<b>\$ 33,652.50</b>

Review of Database with Schooner Andrews		
Professional/Staff	Hours	Total
Cindi Freedman	3.8	\$ 1,216.00
David Pelavin	3.8	\$ 1,064.00
Harry Steinmetz	3.8	\$ 1,995.00
<b>TOTAL</b>	<b>11.4</b>	<b>\$ 4,275.00</b>

Response to Subpoena		
Professional/Staff	Hours	Total
Harry Steinmetz	2.7	\$ 1,417.50
<b>TOTAL</b>	<b>2.7</b>	<b>\$ 1,417.50</b>

Chronology of Documents Received		
Professional/Staff	Hours	Total
Cindi Freedman	26.8	\$ 8,576.00
Mario Morales	0.6	\$ 168.00
David Pelavin	3.7	\$ 1,036.00
Harry Steinmetz	4.8	\$ 2,280.00
<b>TOTAL</b>	<b>35.9</b>	<b>\$ 12,060.00</b>

Analysis of Intercompany Transactions		
Professional/Staff	Hours	Total
Freedman, Cindi	4.4	\$ 1,408.00
Gollin, Stuart A	6.6	\$ 3,465.00
Jost, Federico A.	31.6	\$ 7,900.00
Morales, Mario	7.5	\$ 2,100.00
Pelavin, David L.	24.5	\$ 6,860.00
Steinmetz, Harry	3.6	\$ 1,890.00
<b>TOTAL</b>	<b>78.2</b>	<b>\$ 23,623.00</b>



September 2006	\$	177,581.50	\$	142,065.20	\$	-	\$	35,516.30
October 2006	\$	61,753.50	\$	49,402.80	\$	-	\$	12,350.70
November 2006	\$	83,181.00	\$	66,544.80	\$	-	\$	16,636.20
December 2006	\$	80,535.00	\$	64,428.00	\$	-	\$	16,107.00
January thru February 13, 2007	\$	133,301.00	\$	106,640.80	\$	-	\$	133,301.00 (a)
Interim Fee Application September 06 - February 13, 2007	\$	536,352.00	\$	429,081.60	\$	107,270.40	\$	322,440.80
								Pending
								\$ 2,010,066.25
								\$ 133,301.00
								\$ 318,094.35

(a) The fees requested in the fee application for the period January through February 13, 2007 were not paid as of March 30, 2007