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

In re	Chapter 11
NTL INCORPORATED, <u>et al.</u>	Case No. 02-41316 (ALG)
Debtors.	Jointly Administered
	Objection Deadline: March 17, 2003 @ 4:00 p.m.
	Hearing Date: March 21, 2003 @ 10:00 a.m.

**STIPULATION AND ORDER REGARDING FINAL FEE APPLICATIONS OF  
ERNST & YOUNG LLP AND ERNST & YOUNG (NETHERLANDS)**

WHEREAS, on May 8, 2002, NTL Incorporated and certain of its subsidiaries (collectively, "NTL") each filed a voluntary petition in the United States Bankruptcy Court for the Southern District of New York ("Bankruptcy Court") for relief under Chapter 11 of Title 11 of the United States Code, 11 U.S.C. §§ 101 - 1330, as amended (the "Bankruptcy Code"); and

WHEREAS, by Order dated September 27, 2002, the Bankruptcy Court authorized NTL to retain Ernst & Young LLP ("E & Y") to provide tax consulting, tax compliance, IRS audit services, audit and audit related services to NTL, *nunc pro tunc* to May 8, 2002; and

WHEREAS, by Order dated September 27, 2002, the Bankruptcy Court authorized NTL to retain Ernst & Young (Netherlands) ("E & Y Netherlands") as tax services providers *nunc pro tunc* to May 8, 2002; and

WHEREAS, the fees of E & Y and E & Y Netherlands are subject to Bankruptcy Court approval after application and notice; and

WHEREAS, on or about February 7, 2003, E & Y and E & Y Netherlands each filed final fee applications pursuant to section 330 of the Bankruptcy Code and Rule 2016(a) of the Federal Rules of Bankruptcy Procedure for the period of May 8, 2002 through September 5, 2002 pursuant to which (1) E & Y seeks compensation and reimbursement of expenses in the aggregate amount of \$2,215,977.00, which is composed of \$2,192,825.00 in fees and \$23,152.00 in expenses ("E & Y Fee Application") and (2) E & Y Netherlands seeks total compensation in the amount of \$68,714.40 (Euro 63,707.30) ("E & Y Netherlands Fee Application"); and

WHEREAS, pursuant to an agreement between the parties, the deadline by which NTL was required to file objections, if any, to the E & Y Application and/or the E & Y Netherlands Application was extended to March 17, 2003, and the hearing on the final fee applications was adjourned to March 21, 2003; and

WHEREAS, NTL conferred with both E & Y and E & Y Netherlands regarding the E & Y Fee Application and the E & Y Netherlands Fee Application and the parties have agreed upon the terms set forth herein and no other objections have been filed to the E & Y Fee Application and the E & Y Netherlands Fee Application; and

**NOW THEREFORE, IT IS STIPULATED AND AGREED TO BY THE UNDERSIGNED THAT:**

1. E & Y hereby agrees to voluntarily reduce the amount of compensation requested in the E & Y Fee Application by the sum of \$90,000.00. The E & Y Fee Application shall be reduced to the total amount of \$2,125,977.00 representing

\$2,102,825.00 in fees and \$23,152.00 in expenses for the period May 8, 2002 through September 5, 2002.

2. NTL will not oppose approval of the E & Y Netherlands Fee Application in the total requested amount of \$ 68,714.40 (Euro 63,707.30) , and will not oppose the E&Y Fee Application as modified by paragraph 1 above.

3. E & Y and E & Y Netherlands shall seek no additional compensation from NTL for any services rendered or expenses incurred during the period covered by the E & Y Fee Application and/or the E & Y Netherlands Fee Application.

4. E & Y is authorized and directed to apply the \$348,301.00 retainer that it holds against the fees and expenses that are allowed pursuant to paragraph 1 of this Stipulation and Order.

5. Within four (4) business days of the entry of this Stipulation and Order, NTL shall pay (1) E & Y the sum of \$1,777,676.00, which represents the outstanding balance of the allowed fees and expenses and (2) E & Y Netherlands the total requested amount of \$68,714.40 (Euro 63,707.30)

WOLLMUTH MAHER & DEUTSCH LLP  
Attorneys for NTL, Inc., et al

Dated: March 19, 2003

By: /s/ Brendan P. Langendorfer  
Paul R. DeFilippo  
Brendan P. Langendorfer

LATHAM & WATKINS LLP  
Attorneys for E & Y LLP and  
E & Y (Netherlands)

Dated: March 19, 2003

By: /s/ Stephen R. Tetro II  
Stephen R. Tetro II

IT IS ON THIS 24 DAY OF MARCH SO ORDERED:

/s/ Allan L. Gropper  
**HONORABLE ALLAN L. GROPPER**  
**UNITED STATES BANKRUPTCY JUDGE**