

ERNST & YOUNG NETHERLANDS
 Tax Advisors for NTL Incorporated, et al.
 Debtors and Debtors-in-Possession
 Drentestraat 21
 1083 HK Amsterdam
 The Netherlands

Accountants for Debtors and
 Debtors-in-Possession

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

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In Re	Chapter 11
NTL INCORPORATED, <u>et al.</u>,	Case No. 02-41316(ALG)
Debtors.	Jointly Administered

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**FINAL APPLICATION OF ERNST & YOUNG (NETHERLANDS) FOR
 FEES FOR PROFESSIONAL SERVICES RENDERED AND DISBURSEMENTS
 INCURRED AS TAX SERVICES PROVIDERS FOR THE DEBTORS
 FOR THE PERIOD FROM MAY 8, 2002 THROUGH SEPTEMBER 5, 2002**

I. Introduction

Ernst & Young (Netherlands) ("E&Y"), tax services providers for NTL Incorporated ("NTL" or the "Company") and certain of its subsidiaries, debtors and debtors-in-possession in the above-captioned jointly administered reorganization cases (collectively, the "Debtors"), hereby submits this final application for fees and disbursements for the period from May 8, 2002 through September 5, 2002 (the "Fee Period"), in accordance with the Administrative Order Under 11 U.S.C. §§105 and 331 Establishing Procedures For Interim Monthly Compensation and Reimbursement Of Expenses Of Professionals, entered by this Court on June 14, 2002.¹

¹ E&Y reserves the right to amend the amounts listed in the event that a subsequent review of its books and records reveals that additional professional services were rendered or expenses were incurred on behalf of the Debtors, which services or expenses were not processed by the firm's computer system before this statement was prepared. In addition, E&Y reserves the right to seek such additional fees or expenses in subsequent fee applications.

Pursuant to an order of this Court dated September 27, 2002, E&Y was retained by the Debtors, nunc pro tunc to May 8, 2002, to provide tax services. The rates set forth below are the hourly fee rates used by E&Y and reflected in our tax engagement letter dated August 19, 2002 and agreed upon with the Company.

**II. Time Summary For Interim Statement Of Ernst & Young
For The Period From May 8, 2002 Through September 5, 2002**

TAX SERVICES			
NAME	RATE	HOURS	AMOUNT
<u>PARTNERS & PRINCIPALS</u>			
Bos, J.B. van den	630	9	Euro 5,670
Klink, J.H.D.	630	46	28,980
	646	10	6,460
Partner & Principal Total		62.5	<u>Euro 41,110</u>
<u>SENIOR MANAGERS</u>			
Kraaij, E.J.F.	350	0.1	Euro 35
Lof, M. van der	376	0.4	150.4
Smit, J.R.M.	410	19.5	7,995
	412	17.2	7,086.4
Senior Manager Total		37.2	<u>Euro 15,266.8</u>
<u>MANAGERS</u>			
Deijl, C. van der	222	6	Euro 1,332
Manager Total		6	<u>Euro 1,332</u>
<u>JUNIORS</u>			
Fetter, M	111	2	Euro 222
Schutz, J	170	3	510
Stalenhoef, D	130	39	5,070
	131	1.5	196.5
Junior Total		48	<u>Euro 5,998.5</u>
Tax Services Total		153.7	<u>Euro 63,707.3</u>
BLENDDED HOURLY RATE			Euro 414.49

A complete itemization of tasks performed by the aforementioned professionals during the Fee Period and a time summary of charges attributable to such professionals for each time matter are attached hereto in Exhibit A.

III. Brief Description Of Services Rendered

During the Fee Period, E&Y, among other things, performed the following services for the Debtors:

- **Bankruptcy Tax Consulting Services.** Research, planning, analysis and discussions related to numerous bankruptcy related tax matters including, tax consulting services on contribution of B2 Broadband AB shares and securities into Nogenta Swedish Acquisition Holding BV, preparation memorandum on Dutch tax consequences of Swiss Cablecom structure, re-transfer of B2 Broadband shares, including various conference calls and e-mail correspondence, preparation and filing step-up ruling request, and various other tax planning matters.
- **Tax Compliance Services.** Provided various tax compliance services including preparation of dividend withholding tax return of Nogenta Swedish Acquisition Holding BV, preparation and filing estimated income forms, review tax assessments, including various e-mail and telephone correspondence with ABN AMRO Trust regarding ongoing compliance obligations for Nogenta Swedish Acquisition Holding BV, Nogenta Holding BV and Nogenta Swiss Acquisition Holding BV (all indirectly held subsidiaries of NTL, Inc.).

IV. Certification and Declaration

In accordance with the Administrative Order of this Court, dated June 20, 1991, as amended on April 19, 1995, setting forth the guidelines for fees and disbursements for professionals in the Southern District of New York bankruptcy cases and the United States Trustee guidelines for compensation and reimbursement of expenses (collectively, the "Guidelines"), attached hereto as Exhibit B and incorporated herein by reference is E&Y's

certification that E&Y has reviewed this Final Application, that the facts set forth in this Final Application are true and correct, and that the Final Application complies with the Guidelines. Attached hereto as Exhibit C is the Declaration of J.H.D Klink under Federal Rule of Bankruptcy Procedure 2016.

WHEREFORE, E&Y respectfully requests that (a) final allowance be made to it for the Fee Period in the sum of Euro 63,707.30 as compensation for professional services rendered in these cases from May 8, 2002 through and including September 5, 2002 and that (b) the Debtors be authorized and directed to pay E&Y Euro 63,707.30 as compensation for services rendered during these chapter 11 cases.

Dated: Amsterdam, The Netherlands
February 7, 2003

ERNST & YOUNG

By: 

J.H.D. Klink
Partner

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1083 HK Amsterdam
The Netherlands
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Accountants for Debtors and
Debtors-in-Possession

EXHIBIT A

<u>Work Date</u>	<u>Staff Short Name</u>	<u>Time Amt</u>	<u>Value</u>	<u>Date Entered</u>	<u>Engagement Nr.</u>	<u>Description</u>
13-5-02	Klink,J.H.D.	2.0	1,260.00	27-5-02	1069530	e-mail corr., conference call E&Y NY/NTL/Traver Smith regarding capital tax issues Nogenita Swedish Acquisition Holding BV
13-5-02	Schutz,J.	1.0	170.00	13-5-02	1069530	application capital tax return
13-5-02	Smil,J.R.M.	4.0	1,640.00	14-5-02	1069530	e-mail corr., conference call E&Y NY/NTL/Traver Smith regarding capital tax issue Nogenita Swedish Acquisition Holding BV, incl.research
14-5-02	Klink,J.H.D.	8.0	5,040.00	8-11-02	1069530	research, various discussions NTL/Jeni Sazon regarding alternatives for contribution B2 Broadband shares
14-5-02	Klink,J.H.D.	2.0	1,260.00	27-5-02	1069530	internal meeting regarding B2 Broadband contribution, research regarding exemption capital tax review contribution documents
15-5-02	Klink,J.H.D.	3.0	1,890.00	8-11-02	1069530	review contribution documents
15-5-02	Klink,J.H.D.	1.0	630.00	27-5-02	1069530	follow up phone call with E&Y NY office
15-5-02	Smil,J.R.M.	1.0	410.00	15-5-02	1069530	gathering information required for capital tax return
17-5-02	Smil,J.R.M.	1.0	410.00	17-5-02	1069530	e-mail JD Hamilton regarding Capital Tax return
21-5-02	Klink,J.H.D.	2.0	1,260.00	27-5-02	1069530	various phone conversations with NTL, E&Y NY regarding B2 Broadband contribution
21-5-02	Schutz,J.	1.5	255.00	21-5-02	1069530	preparation capital tax return
21-5-02	Stalenhoef,D.	3.5	455.00	23-5-02	1069530	preparation capital tax return
22-5-02	Stalenhoef,D.	1.5	195.00	23-5-02	1069530	preparation capital tax return
23-5-02	Bos,J.B. van den	2.0	1,260.00	27-5-02	1069530	review applicability capital tax exemption in relation B2 Broadband Contribution
23-5-02	Klink,J.H.D.	3.0	1,890.00	27-5-02	1069530	analysis applicability capital tax exemption in relation B2 Broadband Contribution
23-5-02	Schutz,J.	0.5	85.00	23-5-02	1069530	preparation capital tax return
23-5-02	Stalenhoef,D.	3.5	455.00	23-5-02	1069530	preparation capital tax return
24-5-02	Bos,J.B. van den	2.5	1,575.00	27-5-02	1069530	discussions/review regarding applicability capital tax exemption
24-5-02	Bos,J.B. van den	2.0	1,260.00	27-5-02	1069530	discussions/review regarding applicability capital tax exemption
24-5-02	Klink,J.H.D.	0.5	315.00	8-11-02	1069530	review analysis applicability capital tax exemption in relation B2 Broadband Contribution, internal meeting/discussion
24-5-02	Klink,J.H.D.	3.5	2,205.00	27-5-02	1069530	review analysis applicability capital tax exemption in relation B2 Broadband Contribution, internal meeting/discussion
24-5-02	Stalenhoef,D.	4.0	520.00	24-5-02	1069530	preparation capital tax return, including required information gathering for appendices to capital tax return
28-5-02	Klink,J.H.D.	1.0	630.00	11-6-02	1069530	review capital tax return
28-5-02	Klink,J.H.D.	1.0	630.00	11-6-02	1069530	various phone conversations
29-5-02	Klink,J.H.D.	1.0	630.00	11-6-02	1069530	review contribution documents
29-5-02	Stalenhoef,D.	3.5	455.00	11-6-02	1069530	research and preparation memorandum on Dutch tax consequences Swiss Cablecom structure
31-5-02	Stalenhoef,D.	4.0	520.00	29-5-02	1069530	research and preparation memorandum on Dutch tax consequences Swiss Cablecom structure
3-6-02	Stalenhoef,D.	0.5	65.00	31-5-02	1069530	research and preparation memorandum on Dutch tax consequences Swiss Cablecom structure
3-6-02	Stalenhoef,D.	9.0	1,170.00	3-6-02	1069530	research and preparation memorandum on Dutch tax consequences Swiss Cablecom structure
5-6-02	Klink,J.H.D.	0.5	315.00	4-6-02	1069530	internal discussion Dirk Stalenhoef and Frank Garatzola regarding Swiss Cablecom structure
7-6-02	Klink,J.H.D.	4.0	2,520.00	4-6-02	1069530	internal discussion Dirk Stalenhoef and Frank Garatzola regarding Swiss Cablecom memorandum
7-6-02	Smil,J.R.M.	3.0	1,230.00	12-6-02	1069530	review and amend Swiss Cablecom memorandum
10-6-02	Bos,J.B. van den	2.5	1,575.00	12-6-02	1069530	review memorandum on Dutch tax consequences Swiss Cablecom structure
10-6-02	Klink,J.H.D.	2.0	1,260.00	12-6-02	1069530	conference call NTL/Jeni Sazon regarding Swiss Cablecom structure
10-6-02	Smil,J.R.M.	1.5	615.00	21-6-02	1069530	finalize Swiss Cablecom memorandum
10-6-02	Stalenhoef,D.	5.0	660.00	28-6-02	1069530	finalize Swiss Cablecom memorandum
11-6-02	Klink,J.H.D.	2.5	1,575.00	10-6-02	1069530	discussion/conference call Jeni Sazon, Frank Garatzola, Mike regarding valuation B2 Broadband shares in relation to capital tax return
11-6-02	Smil,J.R.M.	0.5	205.00	28-6-02	1069530	Swiss Cablecom memorandum
11-6-02	Stalenhoef,D.	0.5	65.00	11-6-02	1069530	Swiss Cablecom memorandum
12-6-02	Stalenhoef,D.	2.0	260.00	12-6-02	1069530	Revise Swiss structure memorandum
13-6-02	Smil,J.R.M.	1.0	410.00	12-6-02	1069530	Revise Swiss structure memorandum
13-6-02	Stalenhoef,D.	0.5	65.00	13-6-02	1069530	e-mail Garatzola, Hamilton regarding capital tax return
14-6-02	Smil,J.R.M.	0.5	205.00	13-6-02	1069530	preparation e-mail regarding info still to be submitted for capital tax return
18-6-02	Klink,J.H.D.	7.0	4,410.00	14-6-02	1069530	review LLC articles
19-6-02	Smil,J.R.M.	1.0	410.00	14-6-02	1069530	capital tax issue
20-6-02	Klink,J.H.D.	1.0	630.00	28-6-02	1069530	e-mail correspondence phone call E&Y NY regarding valuation B2 Broadband shares reg. Cap.tax return
20-6-02	Kraaij,E.F.	0.1	35.00	28-6-02	1069530	capital duty
20-6-02	Smil,J.R.M.	2.0	820.00	21-6-02	1069530	estimation income forms
24-6-02	Stalenhoef,D.	1.0	130.00	24-6-02	1069530	letter to tax authorities regarding value B2 Broadband shares
27-6-02	Klink,J.H.D.	1.0	630.00	24-6-02	1069530	prepare letter tax authorities regarding capital tax return value B2 Broadb.
27-6-02	Smil,J.R.M.	1.0	410.00	2-7-02	1069530	internal discussion Chiel Smil
28-6-02	Smil,J.R.M.	1.0	410.00	1-7-02	1069530	phone correspondence ABN AMRO Trus regarding outstanding compliance
1-7-02	Smil,J.R.M.	1.0	410.00	1-7-02	1069530	compliance various
		1.0	410.00	1-7-02	1069530	compliance/review assessment status

Work Date	Staff Short Name	Time Amt	Value	Date Entered	Engagement Nr.	Description
1-7-02	Stalenhoef, D.	0.5	65.00	1-7-02	1069530	review assessments
4-7-02	Smit, J.R.M.	1.0	410.00	5-7-02	1069530	compliance various
12-7-02	Smit, J.R.M.	1.0	412.00	15-7-02	1069530	compliance various
18-7-02	Smit, J.R.M.	0.5	206.00	19-7-02	1069530	compliance various
19-7-02	Smit, J.R.M.	0.5	206.00	19-7-02	1069530	compliance various/review filing deadlines
26-7-02	Klink, J.H.D.	2.0	1,292.00	6-8-02	1069530	re-transfer B2 Broadband shares
26-7-02	Lof, F.M. van der	0.4	150.40	31-7-02	1069530	phone call Smit regarding repayment share-premium
29-7-02	Smit, J.R.M.	2.0	824.00	29-7-02	1069530	re-transfer B2 B shares
29-7-02	Klink, J.H.D.	2.0	1,292.00	6-8-02	1069530	B2 distribution
29-7-02	Smit, J.R.M.	1.0	412.00	30-7-02	1069530	review/analyze B2 transfer documentation, conference call Carl van der Zand/Michiel van der Lof
30-7-02	Klink, J.H.D.	2.0	1,292.00	6-8-02	1069530	B2 distribution
31-7-02	Smit, J.R.M.	1.0	412.00	31-7-02	1069530	discuss Heimar Klink, analysis step-up resolution
1-8-02	Klink, J.H.D.	3.0	1,838.00	6-8-02	1069530	conference call Jeni Sarson, discuss Gerrit Groen + Chiel Smit step up
31-7-02	Smit, J.R.M.	1.0	412.00	31-7-02	1069530	conference call Carl van der Zand, review distribution B2 Broadband investment
1-8-02	Stalenhoef, D.	0.5	65.00	1-8-02	1069530	fax message ABN AMRO Trust
5-8-02	Smit, J.R.M.	2.5	1,030.00	5-8-02	1069530	memo tax consequences re-transfer B2 Broadband shares
14-8-02	Deijl, C.M.E. van der	4.0	888.00	19-8-02	1069530	research and preparation step-up ruling request
15-8-02	Smit, J.R.M.	1.2	494.40	14-8-02	1069530	discuss Carolijn van der Deijl, preparation step-up ruling request
15-8-02	Deijl, C.M.E. van der	1.0	222.00	19-8-02	1069530	finalize step-up ruling request
15-8-02	Smit, J.R.M.	1.0	412.00	15-8-02	1069530	step up ruling request
16-8-02	Smit, J.R.M.	1.0	412.00	15-8-02	1069530	step up ruling request
16-8-02	Smit, J.R.M.	1.0	412.00	15-8-02	1069530	step up ruling request
19-8-02	Klink, J.H.D.	1.0	846.00	16-8-02	1069530	review step-up request
19-8-02	Smit, J.R.M.	0.5	206.00	11-9-02	1069530	dividend withholding tax return
20-8-02	Smit, J.R.M.	0.5	206.00	20-8-02	1069530	step-up request
23-8-02	Deijl, C.M.E. van der	1.0	222.00	28-8-02	1069530	filing step-up ruling
23-8-02	Fetter, M.E.	2.0	222.00	23-8-02	1069530	dividend within tax return
23-8-02	Smit, J.R.M.	2.5	1,030.00	23-8-02	1069530	filing step-up ruling tax return
4-9-02	Stalenhoef, D.	1.0	131.00	4-9-02	1069530	corporate income tax return Magenta Swedish Acquisition Holding
		153.7	63,707.30			

EXHIBIT B

ERNST & YOUNG NETHERLANDS
 Tax Advisors for NTL Incorporated, et al.
 Debtors and Debtors-in-Possession
 Drentestraat 21
 1083 HK Amsterdam
 The Netherlands

Accountants for Debtors and
 Debtors-in-Possession

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

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In re	:
	:
NTL INCORPORATED, <u>et al.</u> ,	:
	:
Debtors.	:
	:
	:
	:
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Chapter 11
Case No. 02-41316 (ALG)
Jointly Administered

CERTIFICATION

In accordance with the Administrative Order of this Court, dated June 20, 1991, as amended on April 19, 1995, setting forth the guidelines for fees and disbursements for professionals in the Southern District of New York bankruptcy cases and the United States Trustee guidelines for compensation and reimbursement of expenses (collectively, the "Guidelines"), I certify that:

1. I am a partner in the firm of Ernst & Young (Netherlands) ("Applicant" or "E&Y"), tax services provider for the above-captioned Debtors. This certification is made pursuant to the Guidelines referenced above in support of E&Y's final application (the "Application") for fees and disbursements for the period from May 8, 2002 through September 5, 2002.¹

¹ Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Application.

2. I have read the Application and to the best of my knowledge, information and belief formed after reasonable inquiry, the fees and disbursements sought in the Application are reasonable, necessary, incidental to the services performed and comply with the mandatory guidelines set forth in the Guidelines and applicable law.

3. The fees and disbursements sought by E&Y are billed at rates and in accordance with practices customarily employed by E&Y and generally accepted by E&Y's clients.

4. To the best of my knowledge, information and belief formed after reasonable inquiry, Applicant made every effort to comply with the Guidelines as to the recording of time by Applicant's professionals and paraprofessionals.

5. Applicant has not requested reimbursement of any out-of-pocket expenses.

6. The U.S. Trustee, the Debtors and the Creditors' Committee will be provided with a copy of the Application at least 20 days prior to the hearing on the Application. The Application contains a list of professionals and paraprofessionals providing services, the number of hours spent by each professional and paraprofessional in providing services, a general description of the services rendered and a reasonably detailed breakdown of the disbursements incurred. E&Y did not file periodic monthly statements of fees and expenses in these cases.

7. At this time, Applicant is unable to certify that the Debtors have reviewed and approved the Application.

Dated: Amsterdam, The Netherlands
February 7, 2003

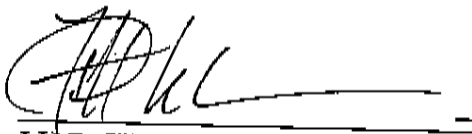

J.H.D. Klink

EXHIBIT C

ERNST & YOUNG NETHERLANDS
 Tax Advisors for NTL Incorporated, et al.
 Debtors and Debtors-in-Possession
 Drentestraat 21
 1083 HK Amsterdam
 The Netherlands

Accountants for Debtors and
 Debtors-in-Possession

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

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In re	:	Chapter 11
	:	
NTL INCORPORATED, et al.,	:	Case No. 02-41316 (ALG)
	:	
Debtors.	:	Jointly Administered
	:	
-----X		

DECLARATION UNDER FED. R. BANKR. P. 2016

J.H.D. KLINK declares as follows:

1. I am a partner in the firm of Ernst & Young (Netherlands) ("E&Y"), which maintains an office at Drentestraat 21, 1083 HK, Amsterdam.
2. E&Y has acted as tax services providers for, and rendered professional services in this case to, NTL Incorporated ("NTL") and certain of its subsidiaries (collectively, the "Debtors") in the above-captioned jointly administered chapter 11 cases. I submit this declaration in support of E&Y's application, dated February 7, 2003 (the "Final Application"), seeking final allowance of compensation and reimbursement of expenses under 11 U.S.C. § 330 and Fed. R. Bankr. P. 2016 for all fees and expenses for the period from May 8, 2002 through September 5, 2002 (the "Application Period").

3. The compensation sought in the Application is based on the standard hourly rates charged by E&Y for such services at such times.

4. No agreement or understanding exists between E&Y and any other person for the sharing of compensation received or to be received for professional services rendered in or in connection with this case, nor will any be made except as permitted under 11 U.S.C. § 504(b)(1).

5. E&Y has not filed any previous requests for allowance of interim compensation and/or reimbursement of expenses in this case. As of January 31, 2003, pursuant to the Court's order, entered June 17, 2002, establishing procedures for interim compensation and reimbursement of expenses of professionals, E&Y had not received any payment as compensation for services rendered to, or as reimbursement of expenses incurred on behalf of, the Debtors during the Application Period.

6. I declare under penalty of perjury that the foregoing is true and correct.

Dated: Amsterdam, The Netherlands
February 7, 2003


J.H.D. Klink