

EXHIBIT B

00230

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2 UNITED STATES BANKRUPTCY COURT
3 SOUTHERN DISTRICT OF NEW YORK

3 -----x

In re: Chapter 11

4

- ADELPHIA COMMUNICATIONS Case No.:
5 CORPORATION, et al.,
02-41729(REG)

6

Debtors.

7 -----x

8 October 26, 2005
9:33 a.m.

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11 Continued Deposition of TERRENCE M.
12 DONOVAN, pursuant to notice, at the offices of
13 Willkie Farr & Gallagher LLP, 787 Seventh
14 Avenue, New York, New York, before Tammey M.
15 Pastor, a Registered Professional Reporter,
16 Certified LiveNote Reporter and Notary Public
17 within and for the State of New York.

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1 TERRENCE M. DONOVAN

2 Q. Other than Scott Macdonald, are
3 you aware of anybody at the company senior to
4 you who was involved in issues, currently
5 involved in issues relating to the accuracy of
6 the May schedules?

7 A. I try to keep my direct boss,
8 Bob DeLucia, abreast of the issues. And
9 Vanessa Wittman is also involved.

10 Q. Anybody else?

11 A. As far as the people directly
12 above me in the accounting chain, is that what
13 you mean?

14 Q. Yes.

15 A. It would be Bob, Scott and
16 Vanessa.

17 Q. Have you been aware of any
18 communications within the company as to
19 whether or not the May schedules should be
20 further amended? You can leave out legal
21 counsel if you like, I am not going to
22 necessarily agree there is a privilege there.

23 MR. O'CONNOR: No. But the
24 problem, I think. Is that whatever work the
25 company is doing now is at the direction of

1 TERRENCE M. DONOVAN

2 Willkie. So that I am going to instruct him
3 not to answer that question, even if someone
4 from Willkie was not present in the course of
5 a conversation he had with another company
6 person.

7 Q. Are you going to follow Mr.
8 O'Connor's advice?

9 A. I am.

10 Q. Let me just follow-up, just so
11 I set the record. What was said within the
12 company regarding whether or not the May
13 schedules should be further amended?

14 MR. O'CONNOR: That is the
15 same direction not to answer.

16 Q. Are you going to follow Mr.
17 O'Connor's advice?

18 A. I am.

19 Q. For the record Donovan number
20 31 is a single page document bearing Bates
21 numbers ACC IC 2002108.

22 Can you identify what has been
23 marked as Donovan 31?

24 A. Yes. This is email
25 correspondence from Vanessa to Scott. Then