

EXHIBIT J

In The Matter Of:

ADELPHIA COMMUNICATIONS CORPORATION, et al.,

CHRISTINE J. MORRIS

November 1, 2005

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1 CHRISTINE J. MORRIS
2 MR. O'CONNOR: Again, just
3 simply whether this document reflects
4 that?
5 MR. HOBART: Right.
6 A. Yes, what this document says
7 is in the cost center ALS there was part
8 of Arahova Holdings LLC. The
9 pre-restatement and the company balance as
10 of August 31st was 1.36 billion payable.
11 Q. Now, are you familiar with the
12 restatement entries that restated that
13 amount?
14 MR. O'CONNOR: Objection to
15 the form.
16 A. I am not.
17 Q. You've no understanding at all
18 as to why it went down to \$1, or -- right,
19 to \$1?
20 MR. O'CONNOR: Objection to
21 form.
22 A. I may have been in conversations
23 where that has been discussed. Just looking at
24 this spreadsheet I cannot recall what entries
25 created the difference.

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1 CHRISTINE J. MORRIS
2 Q. Do you recall who would have
3 participated in these discussions that
4 would have been more substantively
5 involved in understanding that difference?
6 MR. O'CONNOR: Objection;
7 form.
8 A. This spreadsheet and the notes on
9 it come from Terry Donovan, so I would assume
10 that he would be the most knowledgeable person
11 about this with Scott Macdonald and maybe other
12 people on his staff.
13 Q. Would Teri McMullen also fall
14 within the category of someone who is
15 knowledgeable about that?
16 A. Yes.
17 Q. I'm just going to hand you
18 what was previously marked as McMullen 15
19 and ask you to take a look at that for a
20 second.
21 A. Okay.
22 Q. Looking at the second page of
23 that there's a chart relating to
24 subscriber movements. Did you prepare
25 that chart?

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1 CHRISTINE J. MORRIS
2 A. I did not. Willkie prepared
3 that chart if I remember correctly, and I
4 provided input as to the numbers.
5 Q. What input did you provide
6 with respect to the numbers?
7 A. I either gave the numbers or
8 updated them based on my records. I do
9 not recall exactly.
10 Q. And when you say the numbers,
11 you're referring to all the numbers that
12 are shown on the second page of this
13 exhibit?
14 A. Yes, that's correct.
15 Q. And where did you obtain those
16 numbers from?
17 A. They were coming from the sets
18 of spreadsheets we were just looking at.
19 Q. And I think it was your
20 testimony that those spreadsheets were
21 prepared by the accounting department, not
22 by you?
23 A. That's correct.
24 Q. So were you taking the
25 information that was provided to you in

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1 CHRISTINE J. MORRIS
2 those spreadsheets from the accounting
3 department and transmitting those to
4 Willkie to be prepared in the chart that
5 we're looking at in this exhibit?
6 A. Yes.
7 Q. And those spreadsheets have
8 the intercompany balances as of December
9 31, 1999, correct?
10 MR. O'CONNOR: Objection to
11 form.
12 A. There were a variety of dates
13 on a series of spreadsheets so I don't
14 know which one you're looking at.
15 Q. I'm just looking at the Morris
16 15. Did you go back to Morris 12 as a
17 source of information to provide to
18 Willkie that's shown in McMullen 15?
19 A. Do you want me to answer that
20 question?
21 Q. Yes, that would be great.
22 A. Yes, sure, there were multiple
23 versions of these spreadsheets. I do not
24 believe that 12 was the source of the
25 McMullen exhibit.