

## **EXHIBIT K**

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ATTORNEYS FOR THE AD HOC COMMITTEE  
OF ARAHOVA NOTEHOLDERS

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

_____ )	
In re )	Chapter 11
Adelphia Communications Corporation, <u>et al.</u> )	Case No. 02-41729
Debtors. )	Jointly Administered
_____ )	

**NOTICE OF SUBPOENA AND DEPOSITION**

PLEASE TAKE NOTICE that counsel for the Ad Hoc Committee of Arahova Noteholders (the "Arahova Noteholders Committee") has issued the attached Subpoena.

PLEASE TAKE FURTHER NOTICE that pursuant to Rules 26, 30(b)(6), and 45 of the Federal Rules of Civil Procedure, made applicable by Rules 7026, 7030, 9014 and 9016 of the Federal Rules of Bankruptcy Procedure, the Arahova Noteholders Committee will take the deposition upon oral examination of PriceWaterhouseCoopers LLP on October 31, 2005, at 10

a.m., at the offices of White & Case LLP, 1155 Avenue of the Americas, New York, New York 10036. The deposition shall commence before a notary public or other officer duly authorized to administer oaths, shall be recorded by stenographic means, may be videotaped, and shall continue day to day until completed.

You are invited to attend and cross-examine.

Dated: New York, NY  
September 23, 2005

WHITE & CASE LLP  
1155 Avenue of the Americas  
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(212) 819-8200

/s/ Wayne A. Cross  
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Counsel to the Ad Hoc Committee of Arahova  
Noteholders

# UNITED STATES BANKRUPTCY COURT

Southern District of New York

In re **ADELPHIA  
COMMUNICATIONS CORP.**  
Debtor

## SUBPOENA IN A CASE UNDER THE BANKRUPTCY CODE

Case No. 02-41729

To: **PricewaterhouseCoopers LLP**  
300 Madison Avenue  
24th Floor  
New York, New York 10017

Chapter 11

YOU ARE COMMANDED to appear in the United States Bankruptcy Court at the place, date and time specified below to testify in the above case.

PLACE	COURTROOM
	DATE AND TIME

YOU ARE COMMANDED to appear at the place, date and time specified below to testify at the taking of a deposition in the above case.

PLACE	DATE AND TIME
White & Case LLP, 1155 Ave. of the Americas New York, NY 10036	Oct. 31, 2005

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date and time specified below (list documents or objects):  
See Schedule B attached hereto.

PLACE	DATE AND TIME
White & Case LLP, 1155 Ave. of the Americas New York, NY 10036	Oct. 27, 2005

YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME

Any subpoenaed organization not a party to this proceeding shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify, Fed.R.Bankr.P.

ISSUING OFFICER SIGNATURE AND TITLE	DATE
 Counsel to the Ad Hoc Committee of Arahova Noteholders	9.23.05

ISSUING OFFICER'S NAME, ADDRESS AND PHONE NUMBER
Wayne A. Gross, Esq. White & Case LLP, 1155 Ave. of the Americas New York, New York 10036 (212) 819-8200

**PROOF OF SERVICE**

SERVED		DATE	PLACE
SERVED ON (PRINT NAME)		MANNER OF SERVICE	
SERVED BY (PRINT NAME)		TITLE	

**DECLARATION OF SERVER**

I declare under penalty of perjury under the laws of the United States of America that the foregoing information is true and correct.

Executed on \_\_\_\_\_

DATE

SIGNATURE OF SERVER

ADDRESS OF SERVER

Rule 45, Fed.R.Cv.P., Parts (c) & (d) made applicable in cases under the Bankruptcy Code by Rule 9016, Fed.R.Bankr.P.

**(c) PROTECTION OF PERSONS SUBJECT TO SUBPOENAS.**

(1) A party or an attorney responsible for the issuance and service of a subpoena shall take reasonable steps to avoid imposing undue burden or expense on a person subject to that subpoena. The court on behalf of which the subpoena was issued shall enforce this duty and impose upon the party or attorney in breach of this duty an appropriate sanction, which may include, but is not limited to, lost earnings and a reasonable attorney's fee.

(2) (A) A person commanded to produce and permit inspection and copying of designated books, papers, documents or tangible things, or inspection of premises need not appear in person at the place of production or inspection unless commanded to appear for deposition, hearing or trial.

(B) Subject to paragraph (d) (2) of this rule, a person commanded to produce and permit inspection and copying may, within 14 days after service of the subpoena or before the time specified for compliance if such time is less than 14 days after service, serve upon the party or attorney designated in the subpoena written objection to inspection or copying of any or all of the designated materials or of the premises. If objection is made, the party serving the subpoena shall not be entitled to inspect and copy the materials or inspect the premises except pursuant to an order of the court by which the subpoena was issued. If objection has been made, the party serving the subpoena may, upon notice to the person commanded to produce, move at any time for an order to compel the production. Such an order to compel production shall protect any person who is not a party or an officer of a party from significant expense resulting from the inspection and copying commanded.

(3) (A) On timely motion, the court by which a subpoena was issued shall quash or modify the subpoena if it

(i) fails to allow reasonable time for compliance;

(ii) requires a person who is not a party or an officer of a party to travel to a place more than 100 miles from the place where that person resides, is employed or regularly transacts business in person, except that, subject to the provisions of clause (i)(ii) of this rule, such a person may in order to attend trial be commanded to travel from any such place within

the state in which the trial is held, or

(iii) requires disclosure of privileged or other protected matter and no exception or waiver applies, or

(iv) subjects a person to undue burden.

**(B) If a subpoena**

(i) requires disclosure of a trade secret or other confidential research, development, or commercial information, or

(ii) requires disclosure of an unretained expert's opinion or information not describing specific events or occurrences in dispute and resulting from the expert's study made not at the request of any party, or

(iii) requires a person who is not a party or an officer of a party to incur substantial expense to travel more than 100 miles to attend trial, the court may, to protect a person subject to or affected by the subpoena, quash or modify the subpoena or, if the party in whose behalf the subpoena is issued shows a substantial need for the testimony or material that cannot be other wise met without undue hardship and assures that the person to whom the subpoena is addressed will be reasonably compensated, the court may order appearance or production only upon specified conditions.

**(d) DUTIES IN RESPONDING TO SUBPOENA.**

(1) A person responding to a subpoena to produce documents shall produce them as they are kept in the usual course of business or shall organize and label them to correspond with the categories in the demand.

(2) When information subject to a subpoena is withheld on a claim that it is privileged or subject to protection as trial preparation materials, the claim shall be made expressly and shall be supported by a description of the nature of the documents, communications, or things not produced that is sufficient to enable the demanding party to contest the claim.

## **DEFINITIONS**

1. "ACC" means Adelphia Communications Corporation and its respective officers, directors, employees, agents and subsidiaries.
2. "ACC Debtors" means the Debtors, other than the Arahova Debtors, in the Cases, as defined below.
3. The terms "all" and "each" shall be construed as all and each.
4. The connectives "and" and "or" shall be construed either disjunctively or conjunctively as necessary to bring within the scope of discovery all responses that might otherwise be construed to be outside of its scope.
5. "Arahova" means Arahova Communications, Inc. and its predecessors, successors, affiliates, directors, officers, principals, employees, agents, representatives, assigns, attorneys, experts, subsidiaries or any other person acting or purporting to act on its behalf.
6. "Arahova Bridge Facility" means the short-term credit facility described as the "Arahova Bridge Credit Facility" in Paragraph 11 of the Motion.
7. "Arahova Debtors" means Arahova and its direct and indirect Debtor subsidiaries in the Cases, regardless of "silo" designation.
8. "Bank of Adelphia" means Adelphia Cablevision LLC.
9. "Bankruptcy Court" means the United States Bankruptcy Court for the Southern District of New York.
10. "Cases" means, collectively, the Debtors' jointly administered chapter 11 cases before the Bankruptcy Court, Case No. 02-41729.
11. "Century Co-Borrowing Facility" means the credit agreement dated April 14, 2000, involving, among others, certain Debtors and certain of their subsidiaries and affiliates, as

described in the Debtors' First Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code, dated February 4, 2005.

12. "Century-TCI Facility" means the credit agreement dated December 3, 1999, involving, among others, Century-TCI California, L.P., as described in the Debtors' First Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code, dated February 4, 2005.

13. "Comcast Asset Purchase Agreement" means the asset purchase agreement between Adelphia Communications Corporation and Comcast Corporation dated as of April 20, 2005.

14. "Communication" means the transmittal of information (in the form of facts, ideas, inquiries or otherwise) including, but not limited to, all discussions, conversations, interviews, negotiations, cablegrams, mailgrams, telegrams, telexes, cables, correspondence, facsimiles, electronic mail, or other forms of written or verbal interchange, however transmitted, including reports, notes, memoranda, lists, agenda, proposals, opinions and other documents and records of communication.

15. "Concerning" shall mean referring to, reflecting, pertaining to, constituting, discussing, showing, illustrating, indicating, containing, associated with, connected with, embodying, recording, noting, relevant to, describing, supporting, contradicting, or mentioning.

16. "Debtors" means, collectively, ACC and each of its affiliated debtors in the Cases, and their agents, attorneys, and financial advisors.

17. "Documents" means all written, printed, typed, recorded, photographed, computerized, cybernetic and/or electronically transmitted or graphic matter of every type and description, however and by whomever prepared, produced, reproduced, disseminated or made,

in any form, including, but not limited to, books, papers, letters, management letters from accountants, correspondence, electronic mail, memoranda, reports, telegrams, cablegrams, diaries, records, minutes, notes, schedules, tabulations, vouchers, accounts, contracts, agreements, change orders, purchase orders, invoices, progress reports, intra- and inter-office communications, calendars, drafts, drawings, microfilm, abstracts, summaries, messages, statements, affidavits, instructions, bulletins, circulars, pamphlets, slides, photographs, sketches, labels, advertisements, charts, graphs, computer data compilations, statistics, speeches, tapes, tape recordings, ~~press releases~~, public statements, public announcements, public and governmental filings, and other writings and other magnetic, photographic, electronic and sound recordings. A draft or non-identical copy is a separate document within the meaning of this term.

18. **“DOJ/SEC Settlement”** means the Order Approving Three Related Agreements Between the Debtors and the Securities Exchange Commission, the Debtors and the Department of Justice, and the Debtors and the Rigas Family, dated as of May 26, 2005.

19. **“Including”** means including, without limitation or in any way qualifying, limiting or restricting the foregoing.

20. **“Intercompany Restatement”** or **“Restatement”** mean the “reconstruction of the Debtors’ books and records” as set forth in note 2 of the Global Notes appended to the May 2005 Amendments to Schedule of Liabilities [Docket No. 7487] filed by ACC and/or the Debtors in the Cases.

21. **“Intercompany Schedules”** means the January 2005 Amendments to Schedules of Liabilities [Docket No. 6900] and May 2005 Amendments to Schedule of Liabilities [Docket No. 7487], collectively, filed by ACC and/or the Debtors in the Cases.

22. "Motion" means the Debtors' Motion for Order in Aid of Confirmation, Pursuant to Sections 105(a) and 105(d) of the Bankruptcy Code, Establishing Pre-Confirmation Process to Resolve Certain Inter-Creditor Issues, dated June 24, 2005.

23. "Olympus Co-Borrowing Facility" means the credit agreement dated September 28, 2001, involving, among others, certain Debtors and certain of their subsidiaries and affiliates, as described in the Debtors' First Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code, dated February 4, 2005.

24. "Petition Date" means June 25, 2002, the date on which Debtors commenced their Cases in the Bankruptcy Court.

25. The terms "PWC," "you," and "your" mean and refer to Price Waterhouse Coopers LLP and its predecessors, successors, affiliates, directors, officers, principals, or employees.

26. "Relating to" means associated with, connected to, relevant to, referring to, pertaining to, concerning, describing, depicting, evidencing, constituting, mentioning, alluding to, consisting of, embodying, reflecting, identifying, touching on, bearing on, or being legally or factually connected in any way, directly or indirectly.

27. "Rigas Owned Entity" means all cable entities nominally owned or controlled by the Rigas family, other than ACC.

28. "Second Amended Plan" means the Debtors' Second Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code dated June 24, 2005.

29. "Second Amended Disclosure Statement" means the Debtors' Second Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code dated June 24, 2005.

30. "Time Warner Asset Purchase Agreement" means the asset purchase agreement between Adelphia Communications Corporation and Time Warner NY Cable LLC dated as of April 20, 2005.

31. "Time Warner Swap Agreement" means the agreement in which Time Warner has agreed to transfer to Comcast certain of its cable systems in exchange for certain of Comcast's cable systems, as described in the Debtors' Seconded Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code, dated June 24, 2005.

32. "~~Transferred in Subsidiaries~~" means certain transfers, in or about April 2000 and January 2001, of subsidiaries, and the assets and liabilities associated therewith, from one or more Debtors to one or more Arahova Debtors. Said transfers are referenced at page 7 of the Motion.

33. "Transferred out Subsidiaries" means certain transfers, in or about September 2001, of subsidiaries, and the assets and liabilities associated therewith, from one or more Arahova Debtors to one or more Debtors. Said transfers were made in connection with the establishment of the Olympus Co-Borrowing Facility and are referenced at pages 7-8 of the Motion.

34. "TWC Sale" means the sale agreement as reflected in the Time Warner Asset Purchase Agreement, the Comcast Asset Purchase Agreement and the Time Warner Swap Agreement.

35. "UCA Co-Borrowing Facility" means the credit agreement dated May 6, 1999, involving, among others, certain Debtors and certain of their subsidiaries and affiliates, as described in the Debtors' First Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code, dated February 4, 2005.

36. The use of the singular form of any word includes the plural and vice versa.

37. Unless otherwise indicated, the relevant time period for the requests is from January 1, 1999 to the present.

### **INSTRUCTIONS**

1. If any meaning of any term in any request herein is unclear to PWC, without waiver of the Arahova Noteholders Committee's right to seek a full and complete response to the request, PWC shall assume a reasonable meaning, state what the assumed meaning is, and respond to the request according to the assumed meaning.

2. All document requests shall be deemed to include requests for any and all transmittal sheets, cover letters, enclosures, or any other annexes or attachments to the documents.

3. If PWC claims that responsive documents should be shielded from production based upon a privilege or other ground for not producing any information or documents requested herein, PWC shall (1) identify the nature of the privilege (including work product) that is being claimed and, if the privilege is governed by state law, indicate the state's privilege rule being invoked; and (2) provide the following information in the objection, unless divulgence of such information would cause disclosure of the allegedly privileged information: (i) the type of document, e.g., letter or memorandum; (ii) the name and capacity of each author and recipient of the document; (iii) the general subject matter of the document; (iv) the date of the document; and (v) such other information as is sufficient to identify the document for a subpoena duces tecum, including, where appropriate, the author(s) of the document, the addressee(s) of the document, and any other recipient(s) shown in the document, and, where not apparent, the relationship of the author(s), addressee(s), and recipient(s) to each other.

4. In the event that any of these requests calls for a document that has been lost or destroyed, or for information contained in such a document, such document is to be identified by stating the following: (1) the type of document, e.g., letter or memorandum; (2) the general subject matter of the document; (3) the date of the document; (4) the author(s) of the document; (5) the addressee(s) of the document; (6) the recipient(s) of the document; (7) where not apparent, the relationship of the author(s), addressee(s) and recipient(s) to each other; (8) the custodian(s) of the document or person(s) otherwise responsible for the document's safekeeping, storage, or filing; (9) the date the document was lost or destroyed; and (10) the circumstances surrounding the loss of the document and, if the document was destroyed, the reason for the circumstances surrounding its destruction.

5. In responding to each request, PWC is to review and search all relevant files of appropriate entities and persons.

6. As required by Federal Rule 34(b), PWC must produce all documents requested as they are kept in the ordinary course of business or segregated according to each request.

7. Unless otherwise indicated in a particular request, the time period covered by these requests is from January 1, 1999 to the present date.

**SCHEDULE A**

**SUBJECT MATTERS FOR DEPOSITION OF PWC**

1. The topics set forth in the documents requested in Schedule B.

## **SCHEDULE B**

### **DOCUMENT REQUESTS**

1. All communications between or among PWC, Debtors and Willkie Farr & Gallagher in connection with the Intercompany Restatement or the Intercompany Schedules.
2. An index to the work papers or work product created in connection with any services provided by PWC.
3. All documents, including reports, presentations, memoranda, work papers and other work product, concerning PWC's investigation, consideration, review, calculation, preparation or analysis of the following:
  - a. The Intercompany Restatement or the Intercompany Schedules.
  - b. Debtors' accounting for and reporting of intercompany or related party transactions.
  - c. The Bank of Adelpia paradigm, including without limitation the effect of interposing the Bank of Adelpia as the entity holding claims against any Debtor or the Rigas-managed Debtors.
  - d. Any recharacterization of accounting entries and the rationale for such recharacterization.
  - e. Debtors' accounting for and reporting of each transfer, whether between Debtors and third parties or between individual Debtors, of the "Transferred Out Subsidiaries."
  - f. Debtors' accounting for and reporting of each transfer, whether between Debtors and third parties or between individual Debtors, of the "Transferred In Subsidiaries."

- g. The valuation, whether fair market value, book value, or otherwise, of the Transferred In Subsidiaries or the Transferred Out Subsidiaries.**
- h. For the Century Co-Borrowing Facility, Century-TCI Facility, the Olympus Co-Borrowing Facility, the Arahova Bridge Facility, and/or the UCA Co-Borrowing Facility, Debtors' accounting for and reporting of the utilization of funds available pursuant to these facilities; any repayments of such funds; liability for any outstanding borrowings under these facilities and any intercompany transfer or assumption of such liability.**
- i. Debtors' compliance with any covenants, terms or conditions of any outstanding indebtedness.**
- j. Debtors' accounting for and reporting of the transactions by which one or more Debtors acquired the stock, assets and/or liabilities of, or otherwise combined with, Prestige Communications of NC, Inc., Prestige Communications, Inc., Telerama, Inc., Cablevision of Cleveland, Ltd., Cablevision of the Midwest Holding Co., Inc., Cablevision of the Midwest, Inc., Daniels Cablevision, Inc., Harron Communications Corp., Telesat Cablevision, Inc.**
- k. The valuation, whether fair market value, book value, or otherwise, of the assets, stock or other consideration received from the Selling Entities.**
- l. Any investigation or analysis of potential claims or causes of action that the Arahova Debtors' or other Debtors' estates may possess against any other Person, including, but not limited to, any potential preference and other avoidance actions under Chapter 5 of the Bankruptcy Code or other applicable law possessed by any of the Arahova Debtors.**

- m. The valuation, whether fair market value, book value or otherwise, of all or any part of Debtors' business, on a stand alone basis or in combination with Time Warner assets, and the value of comparable businesses.
  - n. The allocation among the Debtors of the proceeds of the TWC Sale, and costs, including without limitation, taxes, the DOJ/SEC Settlement, overhead costs, restructuring costs, as well as costs associated with any DIP facilities in the Cases.
  - o. The borrowing, use, or transfer of funds under any DIP Facilities by any of the Debtors.
  - p. The restructuring, administrative and operating expenses accrued or incurred by any of the Debtors and/or any other Debtor Groups from and after the Effective Date;
  - q. Any assessment or evaluation of the purchase price of the TWC Sale and any premium associated with such price, including without limitation all documents referencing, discussing, or analyzing the basis for any such premium;
  - r. Substantive Consolidation Structure;
  - s. The rationale for substantively consolidating Ft. Myers Acquisition Limited Partnership in the Century Debtor Group.
  - t. The accounting of any transactions with the Rigas Owned Entities.
- 4. Copies of PWC's internal guidelines or reference manuals concerning restatements and the accounting for and reporting of intercompany and related party transactions.
  - 5. Documents or information provided pursuant to subpoena or otherwise in connection with any litigation, investigation, prosecution or other proceeding involving Debtors, anyone acting on behalf of Debtors, or a Rigas family member.