

EXHIBIT L

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

In re ADELPHIA COMMUNICATIONS	:	
CORPORATION, et al.,	:	
	:	
Debtors.	:	Case No. 02-41729 (REG)
	:	
	:	Chapter 11

**SUPPLEMENTAL OBJECTION OF PRICEWATERHOUSECOOPERS LLP
TO SUBPOENA OF DEFENDANT AD HOC
COMMITTEE OF ARAHOVA NOTEHOLDERS**

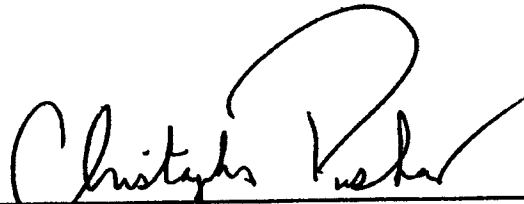
PricewaterhouseCoopers LLP (“PwC”), which is not a party to the instant action, submits the following Supplemental Objection by and through its undersigned counsel, Montgomery, McCracken, Walker & Rhoads, to the subpoena served on it by the Ad Hoc Committee of Arahova Noteholders (“Arahova”). This Supplemental Objection is based on, and confirms, discussions between counsel for PwC and counsel for Arahova regarding the previous Objections that PwC served on Arahova regarding the Subpoena.

SUPPLEMENTAL OBJECTION

To the extent that the Subpoena seeks the production of documents, reports, presentations, memoranda, work papers and other work product concerning PwC’s forensic accounting services performed on behalf of Adelphia and/or Adelphia’s Special Committee of Independent Directors, PwC has been advised by counsel for Debtor that Adelphia does not consent to the production of such documents on the grounds that they are protected by Adelphia’s attorney-client, work product, and other applicable privileges. Accordingly, PwC, in its capacity as a stakeholder, objects to the production of these documents, and respectfully refers

counsel for Arahova to counsel for the Debtor for such further information, if any, as may be required under Rule 45(d)(2) of the Federal Rules of Civil Procedure.

Dated: November 1, 2005



John E. Caruso, Esq., Pa. I.D. No. 23379
Christopher E. Pushaw, Esq., Pa. I.D. No. 88849

Montgomery, McCracken,
Walker & Rhoads, LLP
123 South Broad Street
Philadelphia, PA 19109
(215) 772-1500

*Attorneys for PricewaterhouseCoopers
LLP*