

Exhibit 13

In The Matter Of:

***ADELPHIA COMMUNICATIONS CORPORATION, et al., v.
VISA U.S.A., INC.,***

***CHARLES R. HACKER, JR.,
December 6, 2005***

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HACKER, JR., , CHARLES R. - Vol. I

1 CHARLES R. HACKER, JR.
2 managed entities to the legal entities as we've
3 defined them?

4 MR. O'CONNOR: Objection, form.

5 MR. CARUSO: Are you asking for
6 any understanding that may have come through the
7 communications with counsel?

8 MR. SHORE: Any understanding.

9 A. I think I described the general
10 understanding that I had related to that.

11 Q. Was it your general understanding
12 that the intent of the entries was to reduce the
13 intercompany exposure from the Rigas managed
14 entities to the legal entities?

15 MR. O'CONNOR: Chris, let me just
16 state a general objection. As you know we have
17 taken the position that we produced the final
18 draft of the Covington internal investigation
19 report. And that we have not produced
20 underlying work product related to that.

21 And, as I understand it, PwC was
22 retained by Covington to help Covington in
23 connection with its own investigation, that is
24 the reason we didn't produce, we asked PwC not
25 to produce the forensic documents.

1 CHARLES R. HACKER, JR.
2 was going to be a host of litigation. I am not
3 going to tell you specific ones.

4 MR. SHORE: Just which? As I
5 understand it the criminal work is done now.
6 So, is there -- you can just say yes or no, is
7 there any other pending litigation for which the
8 work product is being asserted?

9 MR. O'CONNOR: Obviously there is
10 a series of different lawsuits. There is a
11 lawsuit against Deloitte & Touche, there is the
12 creditor issues here. And from the very start
13 was clearly anticipated there would be
14 litigation arising out of this.

15 MR. SHORE: D&T. Is there another
16 one, Brian? I just need to know, you know, so we
17 can have an intelligent discussion as to whether
18 or not the work product is being asserted
19 correctly.

20 MR. O'CONNOR: All the current
21 litigation, including D&T and any litigation
22 that is arising in connection with confirmation
23 of the plan would all be governed.

24 Q. Can we go back, can you answer my
25 question as to whether you understand what the

1 CHARLES R. HACKER, JR.
2 I have no objection to you asking
3 the witness questions concerning any information
4 which the forensic team conveyed to the audit
5 team for purposes of restatement process or
6 rendering their opinion. But if you are going
7 to get into the substance of what the forensic
8 team actually did and kept to themselves, I am
9 going to object to that and ask counsel for PwC
10 to instruct the witness not to answer.

11 MR. SHORE: Can you just give me
12 the basis of the instruction? What privilege are
13 we talking about?

14 MR. O'CONNOR: It is part of the
15 work product privilege in connection with the
16 covering work, we gave them the final and we
17 have not given you the underlying, we have never
18 given that to anybody. We don't intend to give
19 that to you, certainly the PwC forensic
20 documents.

21 MR. SHORE: In connection with
22 which litigation, either actual or anticipated
23 litigation is the work product protection being
24 asserted?

25 MR. O'CONNOR: It was clear there

1 CHARLES R. HACKER, JR.
2 intent was in the use of quarterly
3 reclassification entries?

4 MR. HOBART: Objection to the
5 form.

6 MR. O'CONNOR: Chris, that calls
7 for a yes or no answer, but if you are not going
8 to ask the witness --

9 MR. SHORE: I just have to know
10 whether he formed a conclusion, yes or no I
11 think is an appropriate answer, we can find out
12 what the conclusion is.

13 A. Can we go back to what the exact
14 question is at this point?

15 Q. Sure. Whether you understand --
16 whether you have an understanding as to what the
17 intent was in using the quarterly
18 reclassification entries.

19 A. Right. It was to reduce the --

20 MR. O'CONNOR: Again, it is a yes
21 or no answer, if you have an understanding,
22 again, I have no problem if it was conveyed to
23 the audit team, but if it is your understanding
24 it wasn't conveyed to the audit team, I would
25 request that counsel for PwC instruct the