

Exhibit 14

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In Re the Matter of: : 02-41729
: :
ADELPHIA COMMUNICATIONS CORP., : 500 Pearl Street
: New York, New York
Debtor. : September 8, 2005
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TRANSCRIPT OF MOTION FOR DEBTOR TO ESTABLISH PROCEDURES
BEFORE THE HONORABLE ROBERT E. GERBER
UNITED STATES BANKRUPTCY JUDGE

APPEARANCES:

For the Debtor: LISA THOMPSON, ESQ.
JAMIE KETTEN, ESQ.
TERENCE McLAUGHLIN, ESQ.
Willkie, Farr & Gallagher
787 Seventh Avenue
New York, New York 10019

For Arahova Notehold: J. CHRISTOPHER STONE, ESQ.
White & Case
1155 Avenue of the Americas
New York, New York 10036

For Parent Notehold: BRUCE BENNETT, ESQ.
Hennigan, Bennett & Dorman LLP

For Creditors Comm.: DANIEL N. ZINMAN, ESQ.
Kasowitz, Benson, Torres & Friedman
1633 Broadway
New York, New York 10019

For Equity Committee: ERIC FISHER, ESQ.
ANDREW L. BUCK, ESQ.
Bragar, Wexler, Egel & Morgenstern
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New York, New York 10022

(Appearances continued on next page)

1 Arahova Noteholders have failed to demonstrate that they will
2 be irreparably harmed if I decline the relief here, a matter
3 that is even more so given the relatively modest request that
4 they are making. As I observed, the creditors are the real
5 parties in interest here. It is their respective recoveries of
6 an estate or estates which may or may not have insufficient
7 resources to satisfy all claims that impact upon them. We can
8 remain confident as evidenced by the advocacy we have seen on
9 every one of the battles that we have seen as the intercreditor
10 disputes blossomed that those creditors whose oxes are gored by
11 determinations as to the voidability or lack of voidability of
12 transfers of money or property from one debtor to another or
13 whose oxes are gored by the extent of intercompany liabilities
14 running from one debtor to another have both the inclination
15 and the means to litigate their interests vigorously.

16 The notion that appointing independent fiduciaries
17 for more -- for one or more of the various debtors would
18 provide any incremental benefit under these circumstances or
19 more fundamentally that the determination on my part that I'm
20 not going to subject the estate to the expense and delay of the
21 appointment of these so-called independent fiduciaries that
22 this would constitute any injury, much less irreparable injury
23 boggles my mind.

24 The third factor which is substantial injury to other
25 parties does, however, exist and of course it cuts against the