

Exhibit 16

ADELPHIA COMMUNICATIONS CORPORATION
MINUTES OF A MEETING OF THE BOARD OF DIRECTORS

September 13, 2004

A meeting of the Board of Directors (the "*Board*") of Adelpia Communications Corporation (the "*Company*") was held at the offices of Willkie Farr & Gallagher LLP ("*WFG*") in New York City on September 13, 2004, commencing at approximately 11:40 A.M. EDT. The following members of the Board were present in person: William Schleyer, Chairman of the Board, Thayer Bigelow, Anthony Kronman, Philip Lochner, Susan Ness, and Kenneth Wolfe. Rodney Cornelius was present by conference telephone by means of which all participants were able to hear each other. The foregoing constituted a quorum of the Board.

The following were also present:

From the Company: Ron Cooper, President and Chief Operating Officer; Vanessa Wittman, Executive Vice President and Chief Financial Officer; Brad Sonnenberg, Executive Vice President, General Counsel, and Secretary; and Luci Altman, Vice President-Law (Corporate and Securities) (attended telephonically). [Mr. Cooper, Ms. Wittman, and Ms. Altman joined following the Fiduciary Duties of Directors in Context of Sale Process discussion.]

From WFG: Marc Abrams, Maurice Lefkort and Rachel Strickland.

From Sullivan & Cromwell LLP ("*S&C*"): Neil Anderson.

From Boies, Schiller & Flexner, LLP ("*BSF*"): Chris Boies.

Mr. Schleyer called the meeting to order. Mr. Sonnenberg acted as secretary. Mr. Schleyer opened the meeting by providing a brief overview of the agenda.

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KERP Update

Mr. Bigelow requested Ms. Strickland to update the Board on the status of the Key Employee Retention Program (the "KERP"). The Board had previously been provided with Judge Gerber's transcript from the August hearing, a copy of which has been filed in the official records of the Board. Ms. Strickland reported to the Board that Judge Gerber was in agreement with all the terms of the KERP, as modified by the Company in August, except for those pertaining to increased severance and benefits and had requested the Company and its constituents to come to an agreement with respect to such terms. Ms. Strickland reviewed with the Board the efforts made by the Company and its advisors to reach agreement with the constituents. Mr. Cooper reviewed with the Board the following proposed modifications to the severance and benefits terms: (1) severance would be increased by 10 weeks from the current policy for directors and the Company would not seek any increased severance for vice presidents or senior vice presidents and (2) healthcare benefits would be extended for directors, vice presidents and senior vice presidents to be co-terminous with each group's respective severance period. Mr. Cooper reviewed with the Board management's basis for the proposed modifications and responded to detailed questions asked by the Board.

Mr. Bigelow informed the Board that the Committee had approved such modifications and proposed that the Board approve such modifications. The Board unanimously approved the following resolutions:

WHEREAS, the Board desires to protect and enhance the value of the Company during the proposed process for the sale of the Company; and

WHEREAS, the Compensation Committee has reviewed certain modifications to the KERP which (1) increase severance by 10 weeks from the current policy for directors, (2) make no changes to the current severance terms for vice presidents and senior vice presidents and (3) extend healthcare benefits for directors, vice presidents and senior vice presidents to be co-terminous with each group's respective severance period.

NOW, THEREFORE, BE IT RESOLVED, that the Board hereby approves modifications to the KERP which (1) increase severance by 10 weeks from the current policy for directors, (2) make no changes to the current severance terms for vice presidents and senior vice presidents and (3) extend healthcare benefits for directors, vice presidents and senior vice presidents to be co-terminous with each group's respective severance period, and

BE IT FURTHER RESOLVED, that the Board authorizes and directs management of the Company to file the revised KERP with the Bankruptcy Court for the Bankruptcy Court's approval.

[Ms. Strickland left the meeting]

Hurricane Update

Mr. Cooper updated the Board on the impact of the recent hurricane on the Southeast region, and the efforts by senior management to respond to the crisis.

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Business Outlook Update

Mr. Cooper reviewed with the Board the Company's business outlook for 2004-2006, including with respect to subscriber loss, revenue and ARPU growth, margins, HSI penetration and competitive pressures. The Board was provided with "Business Outlook Presentation," a copy of which has been filed in the official records of the Board. Throughout Mr. Cooper's presentation, detailed questions were asked and answered. The Board requested that a marketing presentation be provided at a future Board meeting.

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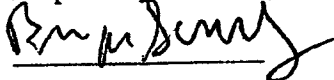
Audit Update

Ms. Wittman reported that the audit was still on track to be complete by the proposed October 29th filing date and that if there was any slippage, she did not anticipate that it would slip more than a week. Ms. Wittman reviewed with the Board the major issues surrounding the audit as well the areas of significant SOX 404 focus. During the discussion, detailed questions were asked and answered.

Adjournment

There being no further business for the Board in regular or executive session, the meeting was adjourned at approximately 3:45 P.M.

Respectfully submitted,



Brad M. Sonnenberg, Secretary