

EXHIBIT 4

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December 19, 2005

BY EMAIL

Marc Abrams, Esq.
Willkie Farr & Gallagher LLP
The Equitable Center
787 Seventh Avenue
New York, NY 10019-6099

Re: Adelphia Communications Corp., et al.

Dear Marc:

I write regarding the Lazard waterfall report circulated last Thursday, December 15, through which Houlihan Lokey and Kramer Levin became aware for the first time that the Debtors intend to shift \$682 million in purported intercompany claims against FrontierVision Partners LP ("FV LP") into the FrontierVision ("FV") Holdco Silo. This shift would have the effect of increasing the FV Holdco debt by more than 200 percent with no corresponding increase in assets. We are troubled by this development both because of the Debtors' failure to ensure before now that the FV creditors understood the magnitude of the intercompany claim issue and because the proposed substantive consolidation of FV LP with the other FV Holdco debtors is so obviously barred by both recent and longstanding authority governing that extreme remedy.

As you know, the FrontierVision Noteholders and their professionals have been operating on the understanding that the net intercompany claims alleged against the two FV silos were a fraction of the amount now alleged. The May 2005 Amendments to Schedules of Liabilities reflect \$174 million in net intercompany claims against the single FV silo. All other analyses — both public and private — circulated by Lazard and the Debtors since May 2005 until last Thursday show intercompany claims against the FV debtors at or below this level. In fact, as recently as November 30, 2005, Lazard circulated an intercompany claim analysis that shows the FV debtors as having \$144 million in intercompany claims, with the FV LP intercompany claim still listed under the ACC Ops Silo. The FV Noteholders' statement attached as Exhibit K to the Fourth Amended Disclosure Statement, Houlihan's expert report, and the course of dealings between our firms and between Houlihan and Lazard over discovery all reflect the FV Noteholders' understanding that the current alleged net total for intercompany claims against both FV silos is \$144 million. Based on numerous conversations with our clients, we know the marketplace has a similar understanding.

Circulation of the waterfall report showing more than \$800 million in alleged intercompany debt against the FV silos was therefore a shock. It should not have been. Regardless of whether this information could have been pieced together from prior disclosures, the magnitude of the change in alleged intercompany liability resulting from the proposed consolidation of FV LP into the FV Holdco Silo should have been prominently highlighted in the Disclosure Statement. Moreover, the Debtors as fiduciaries (even "neutral" ones) should have spoken up when it became clear that the FV Noteholders were still relying on analyses re-circulated by the Debtors that excluded the FV LP debt from the FV Holdco Silo.

When you and I spoke on Friday about the justification for imposing this huge potential burden on the FV Holdco Silo, you stated that FV LP was moved into the silo to satisfy a "request" by Chapman & Cutler as former counsel to the Ad Hoc Committee of FrontierVision Noteholders (the "FV Ad Hoc Committee"). Dan Aronson of Lazard offered a similar explanation to Tuck Hardie of Houlihan. Since Friday, we have reviewed all of the pleadings and transcripts on record since the Third Amended Disclosure Statement was filed in September 2005. It is clear from these filings that Chapman & Cutler never "requested" that FV LP be moved into the FV Holdco Silo and certainly never contemplated that FV Holdco could be saddled with additional debt of \$682 million from another entity. In fact Chapman & Cutler *objected* to this proposed consolidation as an attempt to defeat partnership claims that the FV Holdco Silo could allege against FV LP if the latter entity were consolidated into a silo with significant assets.

While it thus appears the Debtors acted to prevent such claims from being asserted against the ACC Ops Silo, it is less clear that they intended as well to impose this dramatic new intercompany liability on the FV Holdco debtors. If this impact was, as your comments suggest, an unintentional side-effect of a miscommunication with our predecessor counsel, then the Debtors should act promptly to remove FV LP from the FV Holdco Silo and put it, as is likely most appropriate, in its own silo. If, to the contrary, the Debtors *intended* to impose this dramatically increased intercompany liability on the FV Holdco Silo, they should have implemented this major shift with much greater candor and specificity, rather than allowing creditors and the market to believe that the intercompany claim number remained materially lower.

In any event, the attempt to substantively consolidate FV LP with the FrontierVision Holdco entities is plainly illegal and renders the Fourth Amended Plan unconfirmable. As you know, the Third Circuit recently struck down just this sort of result-driven consolidation scheme, agreeing with the Second Circuit that consolidation is an extreme remedy that may be imposed *only* where (1) corporate assets are hopelessly entangled and separating them would harm all creditors or (2) the debtors' severe disregard of corporate boundaries misled creditors into believing they were dealing with a single corporate entity. *See, e.g., In re Owens Corning Inc.*, 419 F.3d 195, 210 (2005) (adopting Second Circuit standard); *Union Sav. Bank v. Augie/Restivo Baking Co. (In re Augie/Restivo Baking Co.)*, 860 F.2d 515,

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518 (2d Cir. 1988). Substantive consolidation may *not* be used as a tactical weapon to advantage one creditor constituency over another. *Owens Corning*, 419 F.3d at 215.

Here, it appears that the Debtors seek to consolidate FV LP with FV Holdco solely to reduce the recovery of the latter's creditors. We are aware of no facts that could support either prong of the Second Circuit test for consolidation and permit the Debtors to disregard FV LP as a legal entity and impose its purported liabilities on the FV Holdco creditors. Doing so would not only be illegal — it would also contradict the Debtors' representation in the Fourth Amended Disclosure Statement that the proposed partial consolidation scheme was intended to conform to creditor expectations and to respect the priorities created by the Debtors' prepetition corporate structure. *See* Disclosure Statement at 77-80.

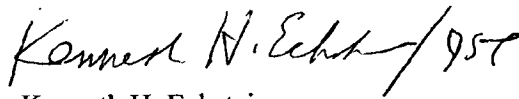
We hope that, based on all of these factors, the Debtors will determine to remove FV LP from the FV Holdco Silo. In addition to rendering the current plan unconfirmable, the prejudice to the interests of FV creditors that would flow from this proposed consolidation has troubling implications for the conduct of this case. As a result of the Debtors' purported "neutrality," the FV creditors have had no fiduciary within the company fighting to maximize the value of the FV estates. Now even that neutrality appears increasingly illusory. By first endorsing a value allocation metric prejudicial to the interests of the FV estates, and now apparently arguing for an illegal disregard of corporate separateness for no apparent reason other than to shift assets from one set of creditors to another, the Debtors are in danger of losing any legitimate claim to fairness, much less neutrality. Correcting this distortion of the reorganization process will hardly eliminate all the difficult issues in this case. But failing to do so may well lead the FV Noteholders to conclude that the Debtors have become actively hostile and adverse to their interests.

Regardless of the outcome of this issue, we believe we are duty-bound to inform the members of the FV Ad Hoc Committee of the implications of moving SV LP into the FV Holdco Silo. While this issue came to light through a Lazard December 15 report designated as confidential, we have determined that the relevant information concerning the intercompany claims at FV LP can be discerned from publicly available sources and therefore should be disclosed to holders. Please notify us immediately if you do not agree with our view of what information is publicly available.

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We look forward to meeting with you tomorrow to address and, we hope, resolve this issue.

Sincerely,

A handwritten signature in black ink that reads "Kenneth H. Eckstein / 957". The signature is written in a cursive style.

Kenneth H. Eckstein

cc: Terence K. McLaughlin, Esq.
Dan Aronson
William Hardie

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(212) 715-9100
Kenneth H. Eckstein
Jeffrey S. Trachtman
Amy D. Caton

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

In Re:)	
)	Chapter 11
Adelphia Communications Corporation, <u>et al.</u>)	
)	Case No.: 02-41729 (REG)
)	Jointly Administered
Debtors.)	

CERTIFICATE OF SERVICE

The undersigned attorney certifies that a copy of the foregoing *CONFIDENTIAL LIMITED JOINDER OF AD HOC COMMITTEE OF FRONTIERVISION NOTEHOLDERS TO EMERGENCY MOTIONS FILED BY AD HOC COMMITTEE OF ARAHOVA NOTEHOLDERS*, dated December 29, 2005, was served by electronic mail upon the parties on the annexed Exhibit A.

/s/ Amy Caton
Amy Caton (AC-1990)

EXHIBIT A

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