

EXHIBIT B

11/22/2005 Chambers, Mark

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UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT

- - - -

In Re:

ADELPHIA COMMUNICATIONS

CORPORATION, et al.

Chapter 11

Debtors.

Case No. 02-41729 (REG)

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DEPOSITION OF: MARK CHAMBERS

- - - -

DATE: November 22, 2005

Tuesday, 9:00 a.m.

LOCATION: Pittsburgh Videotech Center

11 Stanwix Street

P.

TAKEN BY: Ad Hoc Committee of

REPORTED BY: JoAnn M. Brown, RMR, CRR

AKF Reference No. JB91444

11/22/2005 Chambers, Mark

1 involvement was to get all of the thousands of
2 general ledger line items on the appropriate
3 tax return balance sheet line item.

4 Q. So with respect to certain tax returns, they
5 would contain line items out of the general
6 ledger relating to intercompany accounts? That
7 is, accounts between legal entities?

8 A. That's correct.

9 Q. Do you recall, at any time prior to the
10 petition date, being party to any conversation
11 in which anybody raised a concern as to whether
12 intercompany accounts that were not booked
13 through the Bank of Adelp^ephia were in any way
14 proper or improper?

15 A. I don't recall such conversations.

16 Q. Do you recall any conversation about the Bank
17 of Adelp^ephia pre-petition?

18 A. Not with that specific term, Bank of Adelp^ephia.
19 I mean, we had a centralized cash management
20 system in place.

21 Q. Do you recall, just expanding my last question,
22 any conversation whatsoever in the pre-petition
23 period in which anybody raised a question as to
24 whether the intercompany accounts in the
25 general ledger were accounted for properly in

1 light of the centralized cash management
2 system?

3 A. No. In my opinion, the intercompany accounts
4 were a product of the centralized cash
5 management system.

6 Q. Do you recall, in the post-petition period,
7 being interviewed or have information or other
8 input requested from you regarding whether or
9 not it was appropriate to re-point pre-petition
10 intercompany accounts through the Bank of
11 Adelpia? Do you know what I mean by that?

12 A. I'm not sure I do.

13 Q. All right. If you look at -- that's why I put
14 out Chambers 4.

15 If you look at the first paragraph in
16 your e-mail to Scott Macdonald.

17 A. Okay.

18 Q. The third sentence says -- well, actually, it's
19 not. It's under the heading 2 period.
20 Providing a method in which we can continue to
21 utilize this tax structure and still be
22 consistent with our new IC methodology.

23 What did you mean by the new IC
24 methodology?

25 A. I believe the new IC methodology was just that,