

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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

TWENTY-THIRD POST-CONFIRMATION STATUS REPORT

This Twenty-Third Post-Confirmation Status Report is filed in accordance with the Post Confirmation Order and Notice, dated February 13, 2007 (the “Effective Date”), in connection with the cases of the above-captioned reorganized debtors (collectively, the “Debtors”). Since the filing of the Amended Twenty-Second Post-Confirmation Status Report on July 13, 2012 for Adelphia Communications Corporation and Certain of its Affiliated Debtors, describing the Debtors’ progress subsequent to the confirmation of the First Modified Fifth Amended Joint Chapter 11 Plan for Adelphia Communications Corporation and Certain of its Affiliated Debtors, dated as of January 3, 2007, as Confirmed (the “Plan”),¹ for each of the Debtors other than the JV Debtors² by the order dated January 5, 2007 (the “Confirmation Order”), the Debtors, as reorganized pursuant to the Plan, have taken the following steps, among others, in connection with consummation of the Plan.

- Expunged 51 disputed claims resulting from an order entered by the Bankruptcy Court on September 6, 2012 which conditionally disallowed certain 510(b) claims (the “510(b) Order”). In the event that the Adelphia Recovery Trust recovers sufficient value to provide for payment in full of the allowed claims held by holders of CVV Interests that are senior to the Subordinated CVV Interests under the Plan, the 510(b) claims will be automatically reinstated, without further order of the Bankruptcy Court or actions of any party, provided that such reinstated 510(b) claims shall remain subject to allowance by the Bankruptcy Court.
- Executed a Memorandum of Settlement as a result of mediation between Snelson Companies, Inc. and North Sky Communications involving four disputed claims and a chattel lien. In the fourth quarter Adelphia expects a global settlement agreement will be filed with the Bankruptcy Court whereby Adelphia will pay \$140,000 in cash and four

¹ Capitalized terms used but not defined have the meanings ascribed to such terms in the Plan.

² The JV Debtors are comprised of the following legal entities: Century-TCI California, L.P.; Century-TCI California Communications, L.P.; Century-TCI Distribution Company, LLC; Century-TCI Holdings, LLC; Parnassos Communications, L.P.; Parnassos Distribution Company I, LLC; Parnassos Distribution Company II, LLC; Parnassos, L.P.; Parnassos Holdings, LLC; Western NY Cablevision, L.P. The Third Modified Fourth Amended Joint Plan of Reorganization Under Chapter 11 of the Bankruptcy Code for the Century-TCI Debtors and Parnassos Debtors, dated as of June 28, 2006, was confirmed by order dated June 29, 2006.

disputed claims will be expunged and the chattel lien will be voided and the remaining funds held in reserve shall be unconditionally released subject to determination by the Plan Administrator as an excess reserve.

- As a result of the 510(b) Order and settlement efforts, only one remaining claim is yet to be resolved.
- Received proceeds of \$12.1 million in exchange for its remaining interests in the Brazilian cable operations.
- Commenced environmental cleanup at a previous Adelphia operational location in Waterbury, CT. The remediation work will be completed in the fourth quarter of 2012 and on site monitoring will begin thereafter.
- Filed an insurance recovery complaint against Quanta Specialty Lines Insurance Company (“Quanta”). The complaint seeks the recovery of certain costs by Adelphia related to the remediation of hazardous materials at a previous Adelphia operational facility in Waterbury, CT.
- Made final distributions from and closed the Adelphia Escrow Distribution Trust.
- Continued efforts to sell Adelphia’s remaining telecommunications tower. Adelphia has verbally agreed to a purchase and sale agreement and expects to execute the agreement and close the transaction in the fourth quarter of 2012.
- Continued ongoing efforts to recover additional funds for the Estate through the monetization of Adelphia’s interest in the Tow insurance policies, the sale of miscellaneous assets including time shares, the finalization of remaining tax refunds, the recovery of certain insurance claims, and by recovering unclaimed property and uncashed and undeliverable distributions.
- Renewed Adelphia’s general liability, umbrella and property insurance policies for one year at reduced premium costs. The new policies will expire in August 2013.
- Executed a lease extension for one year through December 31, 2013 for Adelphia’s Denver operations.
- Completed Adelphia Recovery Trust (“ART”) related work in the third quarter including the annual update and approval of the ART policies and procedures, the annual update of the ART budget, the completion of the ART quarterly review, and the filing of the ART 10Q.
- Moved all electronic litigation recovery material to a lower cost storage environment in August 2012, saving Adelphia \$60,000 annually.

- The following activity has occurred since June 30, 2012 and through September 30, 2012:

	<u>Cash</u>
Balance at June 30, 2012	\$ 42,563,117
Additions ^(a)	12,236,186
Investment Income	1,909
Net Plan Disbursements	(91,835)
Operating Costs ^(b)	<u>(2,001,378)</u>
Balance at September 30, 2012	<u>\$ 52,707,999</u>

(a) Additions include sale of the Brazilian cable interest of \$12.1 million, the sale of one Cancun timeshare rental, and other miscellaneous items.

(b) Operating costs include professional expenses of \$1.0 million, salary, retention bonuses, and employee related expenses of \$0.6 million, insurance of \$0.2 million, contract labor of \$0.1 million, insurance of \$0.1 million and other operating expenses of \$0.1 million.

The remaining assets held in reserve are detailed in Exhibit A.

Annexed to this report as Exhibit B is an updated chart summarizing the distribution of cash and shares of TWC common stock made to classes of Claims. This chart reflects all distributions made through September 30, 2012. The chart does not reflect (i) the distributions of CVV units or distributions on account of such units from the Adelpia Recovery Trust and (ii) additional distributions that may be made after September 30, 2012 as a result of the release of escrows, reserves and holdbacks pursuant to the Plan.

Dated: October 15, 2012

Adelpia Communications Corporation
By: Quest Turnaround Advisors, LLC
Title: Plan Administrator

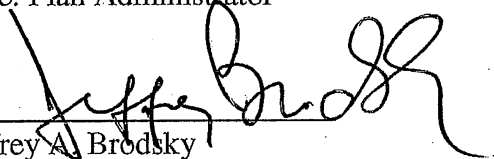
By: 
Jeffrey A. Brodsky
Member
4582 S. Ulster Street
Denver, CO 80237
(303) 268-6423

Exhibit A

Summary of Remaining Cash Held and Deferred Assets

	6/30/2012 (\$ in millions)	9/30/2012 (\$ in millions)	Status
Cash	0.1	-	
Bank Claims			
Estate Operations	18.5	16.5	
Tax Reserves	0.6	0.6	Reserves for open tax years.
Remaining Assets	22.5	34.7	Cash available for distribution to holders of ACC Allowed Claims.
Other Reserves	0.9	0.9	Miscellaneous required reserves. Includes reserve for Snelson matter resolved via mediation for \$140K. Balance of reserve subject to determination by Plan Administrator.
Total Cash	42.6	52.7	
<u>Deferred Assets</u>			
Liquidity Remaining 25% of Brazil Cable Operations	12.1	-	The sale of Adelphia's remaining 25% interest in the Brazilian cable operation was approved by the Brazilian regulatory authority on June 29, 2012 and the transaction closed on July 3, 2012. The proceeds of \$12.1 million were received at closing and transferred to remaining assets during the third quarter.
Mutual Idemnity Workers Compensation Policy and Collateral	0.3	0.6	Prior balance was an estimate until closure of pending workers compensation cases. All cases have been resolved and balance more closely approximates amount expected to be returned to Adelphia.
Interest in Tow Life Insurance Policies	21.2	21.2	Proceeds due on the last to die of named individuals net of note payable to the Adelphia Recovery Trust.
Total Cash and Deferred Assets	\$ 76.2	\$ 74.5	

Exhibit B

The following chart summarizes the distributions of cash and shares of TWC Common Stock to holders of allowed claims under the Plan made through September 30, 2012. It does not reflect the distributions of CVV units or distributions on account of such units from the Adelphi Recovery Trust. Actual distributions may vary due to rounding. The chart is based on the assumption that distributions made to Indenture Trustees for the benefit of the underlying nonholders will be distributed in their entirety to the nonholders and will not be subject to holdback or reduction with respect to any claims of the applicable Indenture Trustee. The chart does not reflect additional distributions that may be made after September 30, 2012 as a result of the release of escrows, reserves and holdbacks. The amount and timing of additional distributions resulting from the release of the escrows, reserves and holdbacks are subject to the terms and conditions of the Plan and numerous other uncertainties, many of which are outside the control of Adelphi Communications Corporation and its subsidiaries.

CLASS	DESCRIPTION	COSP	ACC SENIOR CLAIMS ALLOWED CLAIM AMOUNT OR INTEREST ACCRUED AT THE PETITION DATE (AMOUNT IN MILLIONS)	CLAIM AS OF THE PETITION DATE PER \$1,000 OF CLAIM AMOUNT	PLAN PROVIDED FOR PAYMENT OF CLAIMS TO EFFECTIVE DATE	PAR PILES PAID TO EFFECTIVE DATE (TOTAL CLAIM)	PLAN PROVIDED FOR GIVE UPS PER \$1,000 (NET OF TAX BACK RIGHTS)	PLAN PROVIDED FOR SETTLEMENT PARTY PER \$1,000 PRINCIPAL AMOUNT	DISTRIBUTED CASE PER \$1,000 PRINCIPAL AMOUNT	DISTRIBUTED SHARES OF TWC COMMON STOCK PER \$1,000 PRINCIPAL AMOUNT	DISTRIBUTED CASE PER \$1,000 PRINCIPAL AMOUNT	PLAN PROVIDED FOR SETTLEMENT PARTY PER \$1,000 PRINCIPAL AMOUNT	PERCENT RECOVERY OF DISTRIBUTIONS AS OF SEPTEMBER 30, 2012	DISTRIBUTION DEFICIENCY FOR INTERESTS AS OF SEPTEMBER 30, 2012 (AMOUNT IN MILLIONS)	PERCENT RECOVERY OF DISTRIBUTIONS AS OF SEPTEMBER 30, 2012	PLAN PROVIDED FOR SETTLEMENT PARTY PER \$1,000 PRINCIPAL AMOUNT	PERCENT RECOVERY OF DISTRIBUTIONS AS OF SEPTEMBER 30, 2012	DISTRIBUTION DEFICIENCY FOR INTERESTS AS OF SEPTEMBER 30, 2012 (AMOUNT IN MILLIONS)
SD 4	Subsidiary Debtor Trade Claims Against June 25, 2006 Items	N/A	\$1,000.00	\$1,000.00	\$70.67	\$1,370.67	\$0.00	N/A	\$66.03	N/A	\$1,370.67	N/A	100.00%	N/A	100.00%	\$1,370.67	100.00%	N/A
SD 4	Subsidiary Debtor Trade Claims Against March 11, 2006 Items	N/A	\$1,000.00	\$1,000.00	\$69.55	\$1,069.55	\$0.00	N/A	\$11.91	N/A	\$1,069.55	N/A	100.00%	N/A	100.00%	\$1,069.55	100.00%	N/A
SD 4	Total Deficiency for Claims Class	N/A	\$1,000.00	\$1,000.00	\$40.66	\$1,040.66	\$0.00	N/A	\$78.08	N/A	\$1,040.66	N/A	100.00%	N/A	100.00%	\$1,040.66	100.00%	N/A
SD 5	Subsidiary Debtor Other Unsecured Claims	N/A	\$1,000.00	\$1,000.00	\$43.41	\$1,483.49	\$606.27	\$36.67	\$71.03	\$95.55	\$4.73	\$1,692.38	71.00%	(\$40.22)	71.00%	\$1,692.38	71.00%	(\$40.22)
SD 6	9,500% Senior Note due March 1, 2005, issued by Century Communications Corporation	156501A09	\$1,039.44	\$1,039.44	\$47.43	\$1,466.87	\$401.72	\$31.53	\$70.07	\$85.52	\$4.67	\$1,685.52	71.00%	(\$45.49)	71.00%	\$1,685.52	71.00%	(\$45.49)
SD 6	8,750% Senior Note due January 15, 2007, issued by Century Communications Corporation	156501A07	\$1,030.42	\$1,030.42	\$43.69	\$1,491.11	\$392.79	\$37.72	\$66.39	\$65.64	\$4.57	\$1,613.33	71.00%	(\$41.59)	71.00%	\$1,613.33	71.00%	(\$41.59)
SD 6	8,750% Senior Note due October 1, 2007, issued by Century Communications Corporation	156501A03	\$1,091.18	\$1,091.18	\$407.20	\$1,459.08	\$399.59	\$34.20	\$69.35	\$89.22	\$4.65	\$1,633.00	71.00%	(\$42.19)	71.00%	\$1,633.00	71.00%	(\$42.19)
SD 6	8,375% Senior Note due November 15, 2017, issued by Century Communications Corporation	156501A04	\$1,041.20	\$1,041.20	\$40.19	\$1,489.40	\$396.94	\$34.01	\$69.71	\$74.97	\$4.62	\$1,623.14	71.00%	(\$42.33)	71.00%	\$1,623.14	71.00%	(\$42.33)
SD 6	8,375% Senior Note due December 15, 2007, issued by Century Communications Corporation	156501A03	\$611.56	\$611.56	\$256.44	\$868.00	\$327.71	\$16.70	\$415.44	\$,239.64	\$2.77	\$614.53	71.00%	(\$51.72)	71.00%	\$614.53	71.00%	(\$51.72)
SD 6	Zen Copson Senior Discount Note due January 7, 2008 issued by Century Communications Corporation	156501A06	\$392.21	\$392.21	\$186.21	\$1,325.42	\$326.93	\$24.62	\$64.37	\$,004.41	\$4.22	\$383.37	71.00%	(\$34.33)	71.00%	\$383.37	71.00%	(\$34.33)
SD 6	Zen Copson Senior Discount Note due March 15, 2008 issued by Century Communications Corporation	156501A01	\$206.31	\$206.31	\$1,454.51	\$51.06	\$0.00	\$64.13	\$1,210.07	N/A	N/A	\$1,264.75	86.01%	(\$110.62)	86.01%	\$1,264.75	86.01%	(\$110.62)
SD 7	PTA Note Claims Class	N/A	\$1,000.00	\$1,000.00	\$206.31	\$1,454.51	\$51.06	\$0.00	\$64.13	\$1,210.07	N/A	\$1,264.75	86.01%	(\$110.62)	86.01%	\$1,264.75	86.01%	(\$110.62)
SD 7	Total Deficiency for Claims Class	N/A	\$1,000.00	\$1,000.00	\$206.31	\$1,454.51	\$51.06	\$0.00	\$64.13	\$1,210.07	N/A	\$1,264.75	86.01%	(\$110.62)	86.01%	\$1,264.75	86.01%	(\$110.62)
SD 8	11,750% Series A Senior Discount Note due September 15, 2007 issued by Frontier Vision Holdings, L.P.	39501QAB0	\$1,029.29	\$1,029.29	\$58.36	\$1,601.34	\$628.63	\$14.83	\$766.44	\$1,957.0	\$1.8	\$1,342.72	83.80%	(\$236.63)	83.80%	\$1,342.72	83.80%	(\$236.63)
SD 8	11,750% Series B Senior Discount Note due September 15, 2007, issued by Frontier Vision Holdings, L.P.	39501VAB5	\$1,029.29	\$1,029.29	\$58.36	\$1,601.34	\$628.63	\$14.83	\$766.44	\$1,957.0	\$1.8	\$1,342.72	83.80%	(\$236.63)	83.80%	\$1,342.72	83.80%	(\$236.63)
SD 8	Total Deficiency for Claims Class	N/A	\$1,029.29	\$1,029.29	\$58.36	\$1,601.34	\$628.63	\$14.83	\$766.44	\$1,957.0	\$1.8	\$1,342.72	83.80%	(\$236.63)	83.80%	\$1,342.72	83.80%	(\$236.63)
SD 9	11,000% Senior Subordinated Note due October 15, 2006, issued by Frontier Vision Operating Partners, L.P. and Olympia Privatized Capital Corporation	39501LAA3	\$1,051.39	\$1,051.39	\$50.57	\$1,541.96	\$0.00	\$78.01	\$1,081.09	N/A	\$7.60	\$1,541.96	100.00%	\$0.00	100.00%	\$1,541.96	100.00%	\$0.00
SD 9	Total Deficiency for Claims Class	N/A	\$1,051.39	\$1,051.39	\$50.57	\$1,541.96	\$0.00	\$78.01	\$1,081.09	N/A	\$7.60	\$1,541.96	100.00%	\$0.00	100.00%	\$1,541.96	100.00%	\$0.00
SD 10	10,625% Senior Note due November 15, 2006, issued by Olympia Communications, L.P. and Olympia Privatized Capital Corporation	61037ACD	\$1,064.93	\$1,064.93	\$324.26	\$1,389.19	\$80.00	\$5.00	\$760.62	N/A	\$0.44	\$1,504.63	94.68%	(\$84.50)	94.68%	\$1,504.63	94.68%	(\$84.50)
SD 10	Total Deficiency for Claims Class	N/A	\$1,064.93	\$1,064.93	\$324.26	\$1,389.19	\$80.00	\$5.00	\$760.62	N/A	\$0.44	\$1,504.63	94.68%	(\$84.50)	94.68%	\$1,504.63	94.68%	(\$84.50)
ACC 3	\$150 Million Principal of 9.75% Senior Debenture due March 1, 2009, issued by ACC	00684AB2	\$ 130,000,000	\$ 134,062,528	\$471.85	\$1,503.12	\$0.00	\$7.62	\$276.63	\$0,333,77	\$1.31	\$1,042.42	69.33%	(\$466.70)	69.33%	\$1,042.42	69.33%	(\$466.70)
ACC 3	\$151.8 Million Principal of 9.125% Senior Pay-In-Kind Note due February 15, 2009, issued by ACC	00684AB1	\$ 31,447,118	\$ 32,599,651	\$455.27	\$1,489.58	\$0.00	\$7.64	\$277.44	\$0,387,75	\$1.32	\$1,045.48	70.19%	(\$444.09)	70.19%	\$1,045.48	70.19%	(\$444.09)
ACC 3	\$500 Million Principal of 9.75% Senior Note due March 1, 2009, issued by ACC	00684AB0	\$ 350,000,000	\$ 360,244,972	\$471.85	\$1,503.12	\$0.00	\$7.62	\$276.63	\$0,333,77	\$1.31	\$1,042.42	69.33%	(\$466.70)	69.33%	\$1,042.42	69.33%	(\$466.70)
ACC 3	\$150 Million Principal of 10.125% Senior Note due July 15, 2009, issued by ACC	00684AB6	\$ 150,000,000	\$ 157,000,000	\$599.20	\$1,555.87	\$0.00	\$7.73	\$280.76	\$0,352,50	\$1.33	\$1,057.98	68.69%	(\$497.89)	68.69%	\$1,057.98	68.69%	(\$497.89)
ACC 3	\$523 Million Principal of 9.149% Senior Note due October 1, 2009, issued by ACC	00684AB4	\$ 325,000,000	\$ 332,014,583	\$487.83	\$1,459.41	\$0.00	\$7.45	\$274.03	\$0,333,77	\$1.30	\$1,035.63	70.78%	(\$456.79)	70.78%	\$1,035.63	70.78%	(\$456.79)
ACC 3	\$500 Million Principal of 8.375% Senior Note due February 1, 2008, issued by ACC	00684AB9	\$ 300,000,000	\$ 310,050,000	\$401.04	\$1,434.54	\$0.00	\$7.65	\$277.23	\$0,366,05	\$1.31	\$1,044.67	72.82%	(\$318.37)	72.82%	\$1,044.67	72.82%	(\$318.37)
ACC 3	\$150 Million Principal of 8.19% Senior Note due July 15, 2009, issued by ACC	00684AB5	\$ 150,000,000	\$ 155,416,667	\$390.05	\$1,426.16	\$0.00	\$7.65	\$277.08	\$0,312,72	\$1.32	\$1,047.31	74.44%	(\$378.65)	74.44%	\$1,047.31	74.44%	(\$378.65)
ACC 3	\$100 Million Principal of 7.125% Senior Note due January 15, 2004, issued by ACC	00684AB2	\$ 100,000,000	\$ 103,333,333	\$359.08	\$1,392.41	\$0.00	\$7.63	\$277.18	\$0,262,04	\$1.31	\$1,044.49	76.01%	(\$647.91)	76.01%	\$1,044.49	76.01%	(\$647.91)
ACC 3	\$500 Million Principal of 7.519% Senior Note due January 15, 2009, issued by ACC	00684AB3	\$ 300,000,000	\$ 310,333,333	\$371.45	\$1,405.89	\$0.00	\$7.64	\$277.48	\$0,284,54	\$1.32	\$1,045.69	74.37%	(\$666.27)	74.37%	\$1,045.69	74.37%	(\$666.27)
ACC 3	\$510 Million Principal of 7.75% Senior Note due July 1, 2009, issued by ACC	00684AB0	\$ 310,000,000	\$ 324,143,715	\$469.19	\$1,381.00	\$0.00	\$7.47	\$271.41	\$0,349,08	\$1.29	\$1,022.79	71.08%	(\$581.25)	71.08%	\$1,022.79	71.08%	(\$581.25)
ACC 3	\$500 Million Principal of 5.375% Senior Note due November 15, 2009, issued by ACC	00684AB4	\$ 500,000,000	\$ 528,454,833	\$469.26	\$1,516.65	\$0.00	\$7.81	\$283.61	\$0,752,57	\$1.34	\$1,068.72	76.47%	(\$447.43)	76.47%	\$1,068.72	76.47%	(\$447.43)
ACC 3	\$750 Million Principal of 10.375% Senior Note due October 1, 2010, issued by ACC	00684AB1	\$ 700,000,000	\$ 769,011,250	\$116.66	\$1,542.04	\$0.00	\$7.57	\$275.05	\$0,108,71	\$1.30	\$1,036.46	67.31%	(\$855.59)	67.31%	\$1,036.46	67.31%	(\$855.59)

Exhibit B

The following chart summarizes the distributions of cash and shares of TWC Common Stock to holders of allowed claims under the Plan made through September 30, 2012. It does not reflect the distributions of CVV units or distributions on account of such units from the Adelphi Recovery Trust. Actual distributions may vary due to rounding. The chart is based on the assumption that distributions made to Indenture Trustees for the benefit of the underlying nonholders will be distributed in their entirety to the nonholders and will not be subject to holdback or reduction with respect to any claims of the applicable Indenture Trustees. The chart does not reflect additional distributions that may be made after September 30, 2012 as a result of the release of escrows, reserves and holdbacks. The amount and timing of additional distributions resulting from the release of the escrows, reserves and holdbacks are subject to the terms and conditions of the Plan and numerous other conditions and uncertainties, many of which are outside the control of Adelphi Communications Corporation and its subsidiaries.

CLASS	DESCRIPTION	CUSIP	ACCENTURE AS OF AMOUNT OR PRINCIPAL AMOUNT (AMOUNT IN MILLIONS)	CLAIMS AS OF THE PETITION DATE PER \$1,000 PRINCIPAL AMOUNT	PLAN PROVIDED FOR PAID AND ACCRUED POSTPETITION PRINCIPAL AMOUNT TO EFFECTIVE DATE	PAR PLUS POSTPETITION EFFECTIVE DATE ("TOTAL CLAIM")	PLAN PROVIDED FOR GIVE UPS PER \$1,000 (NET OF BACK RIGHTS)	PLAN PROVIDED FOR FEE GIVE UPS PER \$1,000 PRINCIPAL AMOUNT	DISTRIBUTED CASH PER \$1,000 PRINCIPAL AMOUNT	DISTRIBUTED COMMON STOCK (PER REVERSE SPLIT PER \$1,000 PRINCIPAL AMOUNT)	DISTRIBUTED SHARES OF TWC COMMON STOCK (PER \$1,000 PRINCIPAL AMOUNT)	PERCENT RECOVERY OF DISTRIBUTIONS AS OF SEPTEMBER 30, 2012 AGAINST TOTAL CLAIM	PLAN PROCEEDS IN STOCK PER \$1,000 PRINCIPAL AMOUNT (P+I+G - Dividend and Dividend Value)	DEFICIENCIES AS OF SEPTEMBER 30, 2012 PER \$1,000 PRINCIPAL AMOUNT	DISTRIBUTION DEFICIENCIES AS OF SEPTEMBER 30, 2012 PER \$1,000 PRINCIPAL AMOUNT	CUMULATIVE DEFICIENCIES FOR PURPOSES OF CVV AT SEPTEMBER 30, 2012 (AMOUNT IN MILLIONS)
ACC 1	\$1,000 Million Principal of 10-1/4% Senior Note due June 15, 2011, issued by ACC	006848B3	\$ 1,000.00000	\$1,024.10	\$806.61	(6)	(6)	(6)	(6)	20,6992	N/A	68.33%	\$1,068.49	(6)	(6)	(0)
ACC 2	\$500 Million Principal of 10-1/4% Senior Note due November 1, 2006, issued by ACC	006848B2	\$ 500.00000	\$482.22	\$482.22	\$0.00	(6)	(6)	\$372.36	19,1063	N/A	68.33%	\$1,068.33	(6)	(6)	(0)
ACC 3	Total Deficiency for Class #		\$ 4,632,627.18	\$ 3,709,697.98												\$ 2,191.91
ACC 4	ACC Trade Claims	N/A		\$370.67	\$370.67	N/A	N/A	N/A	\$201.86	15,2558	N/A	97.89%	\$782.27	(6)	(6)	(0)
ACC 5	ACC Trade Claims - General Aler Revenue Stock Split	N/A		\$1,000.00	\$1,000.00	\$0.00	\$0.00	\$0.00	\$65.31		3,0448	97.89%	\$782.25	(6)	(6)	(0)
ACC 6	ACC Trade Claims - 2009															\$31
ACC 7	Total Deficiency for Class #		\$ 5,632,627.18	\$ 4,680.67												\$ 567
ACC 8	ACC 2009 Unsecured Claims			\$1,021.67	\$284.02	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 9	ACC 2009 Unsecured Claims - February 15, 2006, issued by ACC	006848E9	\$ 181,875.00	\$1,021.67	\$284.02	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 10	ACC 2009 Unsecured Claims - 15% Convertible Note due February 15, 2006, issued by ACC	006848E8	\$ 177,803.25	\$1,021.67	\$151.32	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 11	ACC 2009 Unsecured Claims - 15% Convertible Note due May 1, 2011, issued by ACC	006848E7	\$ 177,803.25	\$1,021.67	\$151.32	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 12	Total Deficiency for Class #		\$ 1,448,082.50	\$ 1,448,082.50												\$1,971
ACC 13	ACC Existing Secured Law Claims			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 14	Total Deficiency for Class #			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 15	ACC Series B 15% Exchangeable Preferred Stock	006848E3		\$1,027.78	\$87.13	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 16	ACC Series D 3.5% Convertible Preferred Stock	006848A2		\$1,028.32	\$286.94	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 17	ACC Series E 7.75% Convertible Preferred Stock	006848A1		\$1,027.08	\$166.81	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 18	ACC Series F 7.75% Convertible Preferred Stock	006848A0		\$1,011.25	\$51.41	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 19	Total Deficiency for Class #			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 20	ACC Common Stock Interest	00682870		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 21	Total Deficiency for Class #			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.0000	N/A	0.00%	\$0.00	(6)	(6)	(0)
ACC 22	Common and Preferred Stock Existing Secured Law Claims															\$1,674
ACC 23	Total Deficiency for all Class #															\$6,794