

EXHIBIT N

Exhibit N
 Reconciliation of OCF to GAAP
 October 2004 - September 2005
 (amounts in millions)
 (unaudited)

OCF is Operating Cash Flow, defined as Operating Income (loss) excluding investigation, re-audit and sale transaction costs. Depreciation and amortization, Provision for uncollectible amounts due from the Rigas Family and Rigas Family Entities and Impairment of long-lived assets, for the latest twelve months ending September 30, 2005. OCF figures shown in Section II.A of the Disclosure Statement do not conform to GAAP. OCF shown excludes (i) the proportionate OCF of Century-TCI and Parnasses not owned by the Debtors, and (ii) the OCF attributable to the entities not being purchased by Comcast and Time Warner. The Debtors' definition of operating cash flow may differ from similar measurements used by other public companies, including other public companies with which the Debtors compete. The Debtors believe that operating cash flow provides a useful means of evaluating their operational strength. However, operating cash flow is not intended to replace or supersede any information presented in accordance with GAAP. The following table reconciles OCF shown in Section II.A of the Disclosure Statement to Net Income (loss):

	Frontier/Viebon	Parnasses	Century TCI	Century	CCC	Olympus	UCA	Rigas Century Co-Borrowing	Rigas Olympus Co-Borrowing	Rigas UCA Co-Borrowing	Funding Company	ACC Ops	Total
Operating cash flow	\$ 118	97	138	278	13	325	170	41	14	17	1	5	1,217
Adjustments to reconcile operating cash flow to operating income (loss):													
Investigation, re-audit and sale transaction costs	(13)	-	-	(28)	(1)	(29)	(15)	(2)	(1)	(1)	(2)	-	(92)
Depreciation and amortization	(120)	(47)	(125)	(256)	(7)	(213)	(116)	(29)	(8)	(4)	(47)	(3)	(975)
Provision for uncollectible amounts due from Rigas Family and Rigas Family Entities	-	-	-	-	-	-	-	-	-	-	(13)	-	(13)
Impairment of long-lived assets	-	-	-	-	-	(11)	(1)	(11)	-	-	-	-	(23)
Minority interest adjustment		49	46										95
Operating income (loss)	\$ (15)	99	99	(6)	5	72	38	(1)	5	12	(61)	2	203

