

Judith Fitzgerald Speaking at NERA Economic Consulting Program

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Perspectives on the Adelphia Bankruptcy Ruling and Implications for Future Valuation Disputes

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Earlier this year, the District Court for the Southern District of New York confirmed the bankruptcy court's proposed findings of fact and conclusions of law in Adelphia Communications Corporation v. FPL Grp. Inc. The case has attracted wide interest by upending the assumption that a firm with a disclosed financial fraud would always be unable to obtain financing. This issue is important both for issuers and for third parties such as auditors and investment bankers who might be charged with failing to uncover a fraud.

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