

**EXHIBIT C**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
RCN CORPORATION, et al., : Case No. 04-13638 (RDD)  
Debtors. : (Jointly Administered)  
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**ORDER DISALLOWING AND EXPUNGING PROOFS OF  
CLAIM FILED BY INTERNATIONAL BUSINESS MACHINES CORPORATION**

Upon the objection (the “Objection”), dated October 7, 2004, of RCN Corporation and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), under 11 U.S.C. §§ 105 and 502 and Fed. R. Bankr P. 3001 and 3007 to proof of claim numbers 1420 through and including 1424 and 2041 through and including 2045 (collectively, the “IBM Proofs of Claim”) filed by International Business Machines Corporation in these cases; and after due deliberation thereon; and based upon the record in this case; and proper and adequate notice of the Objection having been given; and no other or further notice being necessary; and the Court having considered the Objection, the IBM Proofs of Claim, and the responses, if any, to the Objection; and the responses, if any, to the Objection in respect of the claims addressed herein having been resolved or overruled; and after due deliberation thereon; and good cause appearing therefore; it is hereby

FOUND THAT:

- A. IBM was properly and timely served with a copy of the Objection and the notice of the response deadline thereto; and
- B. The Objection is a core proceeding under 28 U.S.C. § 157(b)(2); and

C. The relief requested in the Objection is in the best interests of the Debtors, the Debtors' estates, and their creditors.

NOW, THEREFORE, IT IS ORDERED, DECREED, AND ADJUDGED THAT:

1. Each of the IBM Proofs of Claim is disallowed and expunged in its entirety.

2. The Bankruptcy Court shall retain jurisdiction over the Debtors and IBM with respect to any matters relating to or arising from the Objection or the implementation of this Order.

3. Each of the IBM Proofs of Claim and the objections by the Debtors to each of the IBM Proofs of Claim as set forth in the Objection constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate Order with respect to each such claim. Any stay of this Order shall apply only to the contested matter which involves such claim and shall not act to stay the applicability or finality of this Order with respect to any other contested matter covered hereby.

4. The requirement of Local Bankr. R. 9013-1(b) that any motion filed shall be accompanied by a separate memorandum of law is satisfied by the Objection.

Dated: New York, New York  
November \_\_, 2004

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Honorable Robert D. Drain  
United States Bankruptcy Judge