UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
RCN CORPORATION, et al.,	:	Case No. 04-13638 (RDD)
Debtors.	:	(Jointly Administered)

AFFIDAVIT OF MAILING

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

TIRZAH GORDON, being duly sworn, deposes and says:

1. I am over the age of eighteen years and employed by Bankruptcy Services LLC, 757 Third Avenue, New York, New York and I am not a party to the above-captioned action.

2. On October 7, 2002 I caused to be served true and correct copies of the "Notice of Debtors' Second Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b) and Fed. R. Bankr. P. 3003 and 3007 to Claims" dated October 7, 2004, to which is attached the "Debtors' Second Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b) and Fed. R. Bankr. P. 3003 and 3007 to Claims" dated October 7, 2004, a copy of which is attached hereto as Exhibit "A", enclosed securely in separate, postage pre-paid envelopes, to be delivered by first class mail to the parties listed on the attached Exhibit "B".

Tirzah Gordon

Sworn to before me this
8th day of October, 2004

Notary Public

MARIAH TIFFANY MARTIN
Notary Public, State Of New York
No. 01MA6076302
Qualified In Suffolk County
Commission Expires June 24, 2006

Exhibit "A"

Hearing Date: November 16, 2004 at 10:00 a.m.
Objection Deadline: November 3, 2004 at 4:00 p.m.

SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
Four Times Square
New York, New York 10036-6522
(212) 735-3000
D. J. Baker (DB 0085)
(Member of the Firm)
Frederick D. Morris (FM 6564)

Attorneys for RCN Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
RCN CORPORATION, et al.,	:	Case No. 04-13638 (RDD)
Debtors.	:	(Jointly Administered)

NOTICE OF DEBTORS' SECOND OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §§ 502(b) AND 510(b) AND FED. R. BANKR. P. 3003 AND 3007 TO CLAIMS

PLEASE TAKE NOTICE that on October 7, 2004, RCN Corporation and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above captioned cases (collectively, the "Debtors"), filed the Debtors' Second Omnibus Objection Pursuant to 11 U.S.C. §§ 502(b) and 510(b) and Fed. R. Bankr. P. 3003 and 3007 to Claims (the "Objection").

PLEASE TAKE FURTHER NOTICE that on **November 16, 2004 at 10:00 a.m.**, the Bankruptcy Court will hold a hearing to consider granting the relief requested in the Objection (the "Hearing"). Responses to the Objection, if any, must be in writing, must conform to the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules for the Southern District of New York, and must be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties in interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF)), WordPerfect or any other Windows-based word processing format); submitted in hard-copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge; and served upon (i) Skadden, Arps, Slate, Meagher & Flom LLP, counsel to RCN Corporation, Four Times Square, New York, NY, 10036-6522, Attention: Frederick D. Morris, Esq. and Bennett S. Silverberg, Esq.; (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st floor, New York, NY 10004, Attention: Paul K. Schwartzberg, Esq.; (iii) Milbank, Tweed, Hadley & McCloy LLP, counsel to the Official Committee of Unsecured Creditors, 1 Chase Manhattan Plaza, New York, NY 10005, Attention: Susheel Kirpalani, Esq. and Deirdre Ann Sullivan, Esq.; and (iv) Simpson Thacher & Bartlett LLP, counsel to the agent for the prepetition credit facility, 425 Lexington Avenue, New York, NY

10017-3954, Attention: Peter V. Pantaleo, Esq., in each case so as to be **received no later than 4:00 p.m. Eastern time on November 3, 2004** (the "Objection Deadline").

PLEASE TAKE FURTHER NOTICE that only those responses made in writing and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court at the Hearing, and that if no responses to the Objection are timely filed and served in accordance with the procedures set forth herein, the Bankruptcy Court may enter an order granting the Objection **without further notice.**

Dated: New York, New York
October 7, 2004

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

/s/ D. J. Baker
D. J. Baker (DB 0085)
(Member of the Firm)
Frederick D. Morris (FM 6564)
Four Times Square
New York, New York 10036-6522
(212) 735-3000

Attorneys for Debtors and
Debtors-in-Possession

Hearing Date: November 16, 2004 at 10:00 a.m.
Objection Deadline: October 3, 2004 at 4:00 p.m.

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Four Times Square
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Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
RCN CORPORATION, et al.,	:	Case No. 04-13638 (RDD)
Debtors.	:	(Jointly Administered)

DEBTORS' SECOND OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §§ 502(b) AND 510(b) AND FED. R. BANKR. P. 3003 AND 3007 TO CLAIMS

RCN Corporation ("RCN") and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby object under 11 U.S.C. §§ 502(b) and 510(b) and Fed. R. Bankr. P. 3003 and 3007 (the "Second Omnibus Objection") to the claims set forth in Exhibits A through I annexed to the proposed order and incorporated herein

by reference (collectively, the "Disputed Claims"). In support of this Second Omnibus Objection, the Debtors rely on the Declaration of Anthony M. Horvat in Support of Debtors' Second Omnibus Objection to Claims (the "Horvat Declaration"). The Debtors also represent as follows:

BACKGROUND

1. On May 27, 2004 (the "Petition Date"), certain of the Debtors filed voluntary petitions in this Court for reorganization relief under chapter 11 of title 11 of the United States Code, as amended (the "Bankruptcy Code").[1] RCN Cable TV of Chicago, Inc. ("RCN-Chicago") commenced its chapter 11 case on August 5, 2004. Certain other affiliated Debtors commenced their chapter 11 cases on August 20, 2004.[2]

2. The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to Bankruptcy Code sections 1107 and 1108.

3. No trustee or examiner has been appointed in these chapter 11 cases. On June 10, 2004, the Committee of Unsecured Creditors (the "Creditors' Committee") was appointed by the United States Trustee for the Southern District of

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[1] RCN Corporation, TEC Air, Inc., RLH Property Corporation, RCN Finance, LLC and Hot Spots Productions, Inc. (collectively, the "Initial Debtors") commenced their chapter 11 cases on May 27, 2004.

[2] RCN Telecom Services of Virginia, Inc., RCN Entertainment, Inc., 21st Century Telecom Services, Inc. and ON TV, Inc. (collectively, the "Additional Debtors") commenced their chapter 11 cases on August 20, 2004.

New York (the "United States Trustee"). No other official committees have been appointed or designated in these chapter 11 cases.

4. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334. Venue is proper under 28 U.S.C. §§ 1408 and 1409. This is a core proceeding under 28 U.S.C. § 157(b)(2).

5. The statutory predicates for the relief requested herein are sections 502(b) and 510(b) of the Bankruptcy Code, and Fed. R. Bankr. P. 3003 and 3007.

RELIEF REQUESTED

6. By this Second Omnibus Objection, the Debtors seek entry of an order under 11 U.S.C. §§ 502(b) and 510(b), and Fed. R. Bankr. P. 3003 and 3007 (i) disallowing and expunging in their entirety the Disputed Claims set forth in Exhibit A to the proposed order as such claims represent claims which were filed in these chapter 11 cases, but represent potential claims against entities which are not Debtors in these chapter 11 cases (the "Non-Debtor Claims"), (ii) deeming the Disputed Claims set forth in Exhibit B to the proposed order as claims filed in the chapter 11 case of a different Debtor because such claims were filed in the chapter 11 case of the improper Debtor (the "Improper Debtor Claims"), (iii) disallowing and expunging in its entirety the Disputed Claim set forth in Exhibit C to the proposed order as such claim was satisfied in its entirety prior to the Petition Date (the "Satis-

fied Claim"), (iv) disallowing and expunging in their entirety the Disputed Claims set forth in Exhibit D to the proposed order as such claims are improperly duplicative of claims asserted against another Debtor (the "Redundant Claims"), (v) disallowing and expunging, in whole or in part, as applicable, the Disputed Claims set forth in Exhibit E to the proposed order as such claims, as filed, do not represent valid liabilities of the Debtors (the "Claims Subject to Litigation and Dispute"), (vi) disallowing and expunging in their entirety the Disputed Claims set forth in Exhibit F as such claims represent proofs of interest of RCN's common stock and are not valid claims in the Debtors' chapter 11 cases (the "Equity Interests"), (vii) subordinating the Disputed Claims set forth in Exhibit G to the proposed order as such claims are claims by holders of RCN's common stock for the types of claims specified in Bankruptcy Code section 510(b) (the "Securities Claims"); (viii) disallowing and expunging in their entirety the Disputed Claims set forth in Exhibit H to the proposed order because such claims do not represent debts actually owed by the Debtors and the claimants asserting such claims have failed to provide sufficient supporting documentation to permit the Debtors to properly evaluate such claims (the "Insufficient Documentation Claims"); and (ix) disallowing and expunging in their entirety the Disputed Claims set forth in Exhibit I to the proposed order because such claims were filed after the applicable bar date (the "Late Filed Claims").

BASIS FOR RELIEF

7. The Debtors and their non-Debtor subsidiaries and affiliates maintain, in the ordinary course of business, books and records (the "Books and Records"), that reflect, among other things, the Debtors' and their non-Debtor subsidiaries' liabilities and the amounts thereof owed to their creditors.

8. The Debtors and their advisers have reviewed the proofs of claim relating to the Disputed Claims and the Books and Records. For the reasons set forth below, the Debtors have determined that such Disputed Claims are properly the subject of an objection.

Claims Subject To Objection

A. Non-Debtor Claims.

The claims identified on Exhibit A to the proposed order do not represent liabilities of the Debtors. After a review of the Books and Records, the Debtors have concluded that it is possible that the Non-Debtor Claims represent potential liabilities of non-Debtor subsidiaries of RCN Corporation or unrelated entities. For the reasons set forth in the Horvat Declaration, the Non-Debtor Claims should be disallowed and expunged and are properly the subject of the Objection.

B. Improper Debtor Claims.

The claims identified on Exhibit B are claims that, according to the Books and Records, were filed improperly in the chapter 11 cases of Debtors that are not

liable for such claims. For the reasons set forth in the Horvat Declaration, the Improper Debtor Claims should be deemed as filed in the chapter 11 case of the appropriate Debtor as indicated in Exhibit B annexed to the proposed order.

C. Satisfied Claim.

The Satisfied Claim identified on Exhibit C is a claim which, according to the Books and Records, was satisfied in full prior to the Petition Date. Accordingly, this claim should be disallowed and expunged as claim satisfied prior to the Petition Date.

D. Redundant Claims.

The Redundant Claims identified on Exhibit D are duplicative of other claims filed against another Debtor in these chapter 11 cases. The Claimants asserting such claims have no basis for asserting multiple claims in these chapter 11 cases. For the reasons set forth in the Horvat Declaration, such Redundant Claims should be disallowed and expunged.

E. Claims Subject to Litigation or Dispute.

The Claims Subject to Litigation or Dispute identified on Exhibit E, as asserted, do not represent valid liabilities of the Debtors. According to the Books and Records, such claims should either be reduced and allowed in a different amount or disallowed and expunged. For the reasons set forth in the Horvat Declaration, the Claims Subject to Litigation or Dispute are properly subject to the Objection.

F. Equity Interests To Be Disallowed.

The Equity Interests identified on Exhibit F to the proposed order are claims that are based solely on a claimant's ownership interest in or possession of any of the common stock of RCN. As such, the Equity Interests do not constitute "claims" within the meaning of section 101(5) of the Bankruptcy Code. For this reason, the Equity Interests should be disallowed and expunged in their entirety and are properly the subject of the Objection.

G. Securities Claims To Be Subordinated.

The Securities Claims identified on Exhibit G proposed order are claims by holders of the common stock of RCN that have been improperly filed as either priority, secured or general unsecured claims. These claims assert claims for damages arising from the purchase or sale of RCN's common stock. Pursuant to Bankruptcy Code section 510(b) "a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, for damages arising from the purchase or sale of a security, or for reimbursement or contribution allowed under section 502 on account of such a claim, shall be subordinated to all claims or interests that are senior to or equal the claim or interest represented by such security." The Securities Claims should be subordinated to general unsecured claims and pari passu with the interests of holders of the Debtor's common stock. Accordingly, the Securities Claims should be subordinated pari passu with the interests of holders of

RCN's common stock and are properly the subject of the Objection.

Claim numbers 1509 and 1510 filed by Mr. Edward T. Joyce (the "Joyce Claims") arise from the acquisition by RCN of 21st Century Telecom Group, Inc. (n/k/a RCN Telcom Services of Illinois, LLC) ("21st Century") in 2000. Under the merger agreement (the "Merger Agreement"), the consideration paid to 21st Century stockholders was RCN common stock. The Merger Agreement provided that 10% of the stock consideration (the "10% Holdback Amount") was to be held in escrow until expiration of a predetermined indemnity period. The Merger Agreement further provided that the number of shares of RCN's common stock to be distributed in connection with the 10% Holdback Amount was to be calculated based upon the market price of RCN's common stock at the time of the merger.

Mr. Edward T. Joyce, as the purported shareholder representative of 21st Century stockholders, filed a complaint in the Delaware Court of Chancery against RCN and 21st Century seeking reformation of the Merger Agreement. The complaint alleges that the Merger Agreement should be re-written to provide that the number of shares of RCN's common stock to be distributed at the end of the indemnity period should be calculated based upon the market price of RCN's common stock at the end of such indemnity period, not the merger date.

Claim number 1384 was filed by Stephen M. Lee (the "Lee Claim"), a former employee of 21st Century. Mr. Lee purportedly received stock options in 21st

Century pursuant to a stock option agreement with 21st Century ("Option Agreement"). On March 31, 1999, Mr. Lee's employment terminated. Mr. Lee alleges that he notified 21st Century of his intent to exercise options that allegedly vested pursuant to the Option Agreement, and that 21st Century failed to allow Mr. Lee to exercise his options.

Bankruptcy Code section 510(b) subordinates claims "arising from the purchase or sale of . . . a security of the debtor or of an affiliate of the debtor." Courts have adopted a broad reading of the phrase "arising from the purchase or sale of such a security." 5 Collier on Bankruptcy 510.04[3] (15th ed. rev. 2004) ("Under this broad reading, the claim need not flow directly from the securities transaction, but will be viewed as "arising from" a securities transaction if the transaction is part of the causal link leading to the injury.") (citing In re Granite Partners, L.P., 208 B.R. 332, 339 (Bankr. S.D.N.Y. 1997) (A purchase or sale must be part of a causal link although the injury may flow from a subsequent event.)); In re PT-1 Communications, Inc., 304 B.R. 601, 607-608 (Bankr. E.D.N.Y. 2004) ("[T]he scope of § 510(b) has been broadened over the years to include claims based on contract law and other actions. This would signify a trend toward an even less restrictive view of what types of claims should be subordinated under § 510(b)"); see also In re Kaiser Group Int'l, Inc., 260 B.R. 684 (Bankr. Del. 2001).

The Joyce Claims arise from the Merger Agreement, which involves payments in RCN's common stock. Allegations in the Joyce Claims arise from RCN's obligation to pay the 10% Holdback Amount in RCN's common stock pursuant to the Merger Agreement. As such, the claims alleged in the Joyce Claims arise from a transaction involving the purchase and sale of RCN's common stock, and are subordinated under Bankruptcy Code section 510(b). Similarly, the Lee Claim asserts a claim arising from alleged options to purchase securities. Mr. Lee asserts damages resulting from his alleged equity interest in 21st Century, which, pursuant to the Merger Agreement, would have been converted to equity interest in RCN. This transaction arose from the sale or purchase of a security of RCN, and claims thereunder are subordinated. Moreover, the Lee Claim is related to RCN's acquisition of 21st Century, a stock for stock merger agreement. But for this stock transaction, Mr. Lee's options would not have vested and Mr. Lee would not have suffered the alleged damages. The policy behind Bankruptcy Code section 510(b) therefore requires subordination of the Lee Claim.

H. Insufficient Documentation Claims To Be Disallowed.

The Insufficient Documentation Claims identified on Exhibit H to the proposed order are claims against the Debtors for which the Debtors' Books and Records do not indicate any corresponding liability. Additionally, Insufficient Documentation Claims do not provide sufficient information for the Debtors to

determine the basis for the claimant's claim. Accordingly, such Disputed Claims should be disallowed and expunged and are properly the subject of the Objection.

I. Late Filed Claims.

The Late Filed Claims identified on Exhibit I are claims which were filed after the applicable bar date for filing claims in these chapter 11 cases. Pursuant to an order dated June 22, 2004, the Bankruptcy Court granted the Initial Debtors' request to establish August 11, 2004 as the deadline for any person or entity (other than governmental units) to file a proof of claim against the Initial Debtors. Pursuant to an order dated August 26, 2004, the Bankruptcy Court granted the Debtors' request to establish October 1, 2004 as the deadline for any person or entity (other than governmental units) to file a proof of claim against RCN-Chicago or any of the Additional Debtors. Accordingly, such Late Filed Claims should be disallowed and expunged and are properly the subject of the Objection.

Responses To Objections

9. The Debtors request that all responses to this Second Omnibus Objection (each, a "Response"), if any, (a) be in writing, (b) comply with the Federal Rules of Bankruptcy Procedure and the Local Bankruptcy Rules, and (c) be filed with the Bankruptcy Court in accordance with the Bankruptcy Court's general order number 182 as modified by orders 193 and 206 adopting electronic filing procedures (with an additional copy to the chambers of the Honorable Robert D. Drain), together

with proof of service, and served by personal service, overnight delivery, or first class mail, upon the following:

Counsel for the Debtors

Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, New York 10036
Attention: Frederick D. Morris, Esq.
Bennett S. Silverberg, Esq.

Counsel for the Senior Lenders

Simpson, Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017-3954
Attention: Peter V. Pantaleo, Esq.
Elisha Graff, Esq.

Counsel for the Creditors' Committee

Milbank, Tweed, Hadley & McCloy LLP
One Chase Manhattan Plaza
New York, NY 10005
Attention: Susheel Kirpalani, Esq.
Deirdre Ann Sullivan, Esq.

United States Trustee

The Office of the United States Trustee
Southern District of New York
33 Whitehall Street
21st Floor
New York, New York 10004
Attention: Paul K. Schwartzberg, Esq.

United States Bankruptcy Court

United States Bankruptcy Court for the
Southern District of New York
Alexander Hamilton Custom House
One Bowling Green
New York, New York 10004
Attention: Chambers of The Honorable Robert D. Drain

10. **Contents Of Response.** The Debtors request that at a minimum each Response must contain the following:

(a) a caption setting forth the name of the Bankruptcy Court, the name of the case, the case number, and the title of the Second Omnibus Objection;

(b) the name of the creditor and description of the basis for the amount of the asserted claim;

(c) a concise statement setting forth the reasons why the relief requested by the Second Omnibus Objection with respect to the Disputed Claims should not be granted by the Bankruptcy Court, including, but not limited to, the specific factual and legal bases upon which the creditor will rely in opposing the Second Omnibus Objection;

(d) all documentation or other evidence of the claim, to the extent not included with the claim previously filed with the Bankruptcy Court, upon which the creditor will rely in opposing the Second Omnibus Objection at the hearing;

(e) the address(es) to which a reply, if any, to the Response should be sent, if different from that presented in the proof of claim; and

(f) the name, address, and telephone number of the person (which may be the creditor or his/her/its legal represen-

tative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the creditor.

11. If a Response is properly filed and served in accordance with the above procedures, the Debtors will endeavor to reach a consensual resolution. If no consensual resolution is reached, the Debtors request that the Bankruptcy Court conduct a hearing with respect to the Second Omnibus Objection and the Response. The Debtors have notified all parties in interest of the date for such hearing on the Second Omnibus Objection and the date by which Responses to the Second Omnibus Objection must be filed and served.

12. If a creditor whose claim is subject to this Second Omnibus Objection and who is served with the Second Omnibus Objection fails to file and serve a timely Response, the Debtors will present to the Bankruptcy Court an appropriate order with respect to the claim or interest **without further notice to the creditor**.

13. If a Response contains an address for the creditor different from that stated on the objected to proof of claim, the address in the Response shall control and shall constitute the service address for other future service of papers upon that creditor.

14. The Debtors expressly reserve the right to amend, modify, or supplement this Second Omnibus Objection, and to file additional objections to the

claims included herein or any other claims which may be asserted against the Debtors.

Further Information

15. Questions about the Second Omnibus Objection or claims, or requests for additional information about the proposed disposition of claims hereunder should be directed to the Debtors' counsel in writing at the address listed below (Attn: Bennett S. Silverberg, Esq. or by telephone at (212) 735-3000). **PARTIES SHOULD NOT CONTACT THE CLERK OF THE BANKRUPTCY COURT TO DISCUSS THE MERITS OF THEIR CLAIMS.**

Notice And Waiver Of Memorandum Requirement

16. Notice of this Second Omnibus Objection has been given to the United States Trustee, the affected claimants, and those persons who filed a notice of appearance in this case. The Debtors respectfully submit that such notice is sufficient under the circumstances and requests that the Bankruptcy Court find that no further notice of the relief requested herein is required.

17. The Debtors submit that no new or novel issue of law is presented with respect to the matters contained herein, and respectfully requests that because the relevant statutory authorities are already cited in this Second Omnibus Objection, the requirement of a separate memorandum of law under Local Bankruptcy Rule 9013-1(b) be waived.

WHEREFORE, the Debtors respectfully request that the Bankruptcy Court enter an order (i) disallowing and expunging in their entirety the Non-Debtor Claims, (ii) deeming the Improper Debtor Claims as filed in the chapter 11 case of another Debtor, (iii) disallowing and expunging in its entirety the Satisfied Claim, (iv) disallowing and expunging in their entirety the Redundant Claims, (v) disallowing and expunging, in whole or in part, as applicable, the Claims Subject to Litigation and Dispute, (vi) disallowing and expunging in their entirety the Equity Interests, (vii) subordinating the Securities Claims pari pasu to the interests with respect to RCN's common stock; (viii) disallowing and expunging in their entirety the

Insufficient Documentation Claims; (ix) disallowing and expunging in their entirety the Late Filed Claims; and (x) granting the Debtors such other and further relief as is just.

Dated: New York, New York
October 7, 2004

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

/s/ D. J. Baker
D. J. Baker (DB 0085)
(Member of the Firm)
Frederick D. Morris (FM 6564)
Four Times Square
New York, New York 10036-6522
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Attorneys for Debtors and
Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
RCN CORPORATION, et al.,	:	Case No. 04-13638 (RDD)
Debtors.	:	(Jointly Administered)

DECLARATION OF ANTHONY M. HORVAT IN SUPPORT OF DEBTORS' SECOND OMNIBUS OBJECTION TO CLAIMS

I, Anthony M. Horvat, hereby declare that the following is true to the best of my knowledge, information and belief:

1. I am the individual designated by the Debtors with the responsibility of reconciling the proofs of claim filed in the chapter 11 cases (the "Chapter 11 Cases") of RCN Corporation and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, "RCN" or the "Debtors").

2. I submit this declaration (the "Declaration") in support of Debtors' Second Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b), And Fed. R. Bankr. P. 3003 and 3007 (the "Objection")[1] with respect to the claims identified in Exhibits A through I (the "Disputed Claims") annexed to the proposed order. I make this Declaration on the basis of my review of the Debtors' books and records (the "Books and Records") and the Proofs of Claim (as defined below)

[1] Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Objection.

relating to the Disputed Claims, together with any supporting or related documentation.

3. To date, holders of claims (the "Claimants") have filed approximately 2,060 proofs of claim (the "Proofs of Claim") in these chapter 11 cases.

4. I have been personally involved in the review of each of the Proofs of Claim and the Debtors' extensive efforts in reconciling the claims asserted by Claimants with the Books and Records. In this regard, I (a) participated in the review of the claims, identifying those claims that should potentially be allowed, disallowed, or subordinated and (b) read the Objection and the proposed order with respect to the Objection. Accordingly, I am familiar with the information contained therein. During the claims reconciliation process, in the event there was uncertainty as to the legal validity of a claim, I consulted with and followed the advice of counsel.

5. Based on these efforts, the Debtors and I have determined, that:

(a) the Disputed Claims set forth in Exhibit A should be disallowed and expunged in their entirety as such claims represent claims which were filed in these chapter 11 cases but represent potential claims against entities which are not Debtors in these chapter 11 cases (the "Non-Debtor Claims");

(b) the Disputed Claims set forth in Exhibit B to the proposed order should be deemed filed in the chapter 11 case of another debtor as

such claims were filed in the chapter 11 case of the improper Debtor (the "Improper Debtor Claims");

(c) the Disputed Claim set forth in Exhibit C to the proposed order should be disallowed and expunged in its entirety as such claim was satisfied in its entirety prior to the Petition Date (the "Satisfied Claim");

(d) the Disputed Claims set forth in Exhibit D to the proposed order should be disallowed and expunged in their entirety because such claims are improperly duplicative of a claim asserted against another Debtor (the "Redundant Claims");

(e) the Disputed Claims set forth in Exhibit E to the proposed order should be disallowed and expunged in whole or in part, as applicable, because such claims, as filed, do not represent valid liabilities of the Debtors (the "Claims Subject to Litigation and Dispute");

(f) the Disputed Claims set forth in Exhibit F should be disallowed and expunged in their entirety as such claims represent proofs of interest of RCN's common stock and are not valid claims in the Debtors' chapter 11 cases (the "Equity Interests");

(g) the Disputed Claims set forth in Exhibit G to the proposed order should be subordinated as such claims are claims by holders of RCN's common stock for the types of claims specified in Bankruptcy Code section 510(b) (the "Securities Claims");

(h) the Disputed Claims set forth in Exhibit H to the proposed order are claims that should be disallowed and expunged in their entirety because such claims do not represent debts actually owed by the Debtors and the claimants asserting such claims have failed to provide sufficient supporting documentation to permit the Debtors to properly evaluate such claims (the "Insufficient Documentation Claims"); and

(i) the Disputed Claims set forth in Exhibit I to the proposed order are claims that should be disallowed and expunged in their entirety because such claims were filed after the applicable bar date (the "Late Filed Claims").

6. **Non-Debtor Claims.** The Non-Debtor Claims set forth on Exhibit A do not represent liabilities of the Debtors. Rather, after a review of the Books and Records, the Debtors have concluded that it is possible that the Non-Debtor Claims may represent potential liabilities of non-Debtor subsidiaries of RCN Corporation. For the reasons set forth herein, I believe that the Non-Debtor Claims should be disallowed and expunged and are properly the subject of the Objection.

(a) **Donald Ascolese ("Claim No. 1337").** Claim No. 1337 asserts an unsecured priority claim in an unspecified amount for unpaid wages, salaries, and compensation. Claim No. 1337 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not reflect that Mr. Ascolese is currently or ever was an employee of any of the Debtors. Rather, the Books and Records indicate that Mr. Ascolese was an employee of RCN

Telecom Services of Philadelphia, Inc., a non-Debtor subsidiary of RCN Corporation. Additionally, Claim No. 1337 offers no basis for holding RCN Corporation liable for the potential liability of one of its non-Debtor subsidiaries. For these reasons, I believe that (a) Claim No. 1337 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(b) **Nicholas Bagley III ("Claim No. 2012").** Claim No. 2012 asserts a claim in the amount of $150,000 in connection with litigation entitled *Nicholas Bagley III v. RCN Telecom Services of Philadelphia, Inc.* (Case No. 2002-02384; EEOC No. 17FA262131) pending before the Pennsylvania Human Relations Commission. Mr. Bagley's complaint alleges employment discrimination based upon his race. The Books and Records do not reflect that Mr. Bagley is currently, or ever was, an employee of any of the Debtors. Rather, the Books and Records indicate that Mr. Bagley was an employee of RCN Telecom Services of Philadelphia, Inc., a non-Debtor subsidiary of RCN Corporation. Accordingly, the Books and Records do not indicate that Mr. Bagley has a claim against the Debtors. For these reasons, I believe Claim No. 2012 should be disallowed and expunged in its entirety and is properly the subject of the Objection. Additionally, Claim No. 2012 offers no basis for holding RCN Corporation liable for the potential liability of one of its non-Debtor subsidiaries. For these reasons, I believe that (a) Claim No. 2012 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate

to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(c) **Cavalier Telephone, LLC and Cavalier Telephone Mid-Atlantic, LLC ("Claim No. 1313").** Claim No. 1313 asserts a general unsecured claim in the amount of $119,363.69 on account of invoices for telecommunications services. Claim No. 1313 was asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not indicate that RCN Corporation or any Debtor conducted business with Cavalier Telephone, LLC or Cavalier Telephone Mid-Atlantic, LLC (collectively, "Cavalier"). To the best of my knowledge, information and belief, the invoices underlying Claim No. 1313 relate to services rendered by Cavalier to non-Debtor subsidiaries of RCN Corporation. For these reasons, I believe that (a) Claim No. 1313 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(d) **Debra Craig ("Claim No. 9").** Claim No. 9 asserts a general unsecured claim in the amount of $425,000 in connection with litigation entitled *Debra K. Craig v. RCN Corporation, RCN Telecom Services, Inc., ENET Holding, Inc., et al.* (Case No 04-00671) pending before the United State District Court for the Eastern District of Pennsylvania. Ms. Craig's complaint alleges that she was wrongfully terminated. Claim No. 9 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not

reflect that Ms. Craig is currently, or ever was, an employee of any of the Debtors. Rather, the Books and Records indicate that Ms. Craig was an employee of RCN Telecom Services Inc., a non-Debtor subsidiary of RCN Corporation. Additionally, neither Claim No. 9 nor Ms. Craig's complaint offer any basis for holding RCN Corporation liable for the potential liability of its non-Debtor subsidiaries. For these reasons, I believe that (a) Claim No. 9 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(e) **William Daniel ("Claim No. 883").** Claim No. 883 asserts an unsecured priority claim in the amount of $957.60 on account of unpaid compensation that was allegedly earned for the period from May 13, 2004 through June 11, 2004. Claim No. 883 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not reflect that Mr. Daniel is currently, or ever was, an employee of any of the Debtors. Rather, the Books and Records indicate that Mr. Daniel was an employee of RCN Telecom Services of Philadelphia, Inc., a non-Debtor subsidiary of RCN. Additionally, Claim No. 883 does not offer any basis for holding RCN Corporation liable for the potential liability of a non-Debtor subsidiary. For these reasons, I believe that (a) Claim No. 883 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(f) **William Davieu ("Claim No. 326").** Claim No. 326 asserts an unsecured priority claim in the amount of $10,000. Claim No. 326 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The claimant asserts on the claim form that his losses are from the purchase of an Adelphia Communications Bond on March 1, 2001. Adelphia Communications is not a Debtor in these chapter 11 cases and is not a non-Debtor subsidiary of RCN Corporation. For these reasons, I believe that (a) Claim No. 326 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(g) **Troy Fisher ("Claim No. 36").** Claim No. 36 asserts an unsecured nonpriority claim in the amount of $1,000,000 in connection with litigation entitled *Troy Fisher v. The City of New York, Time Warner, Inc. and RCN Corporation* (Case No. 109051/03) pending in the Supreme Court of the State of New York, County of New York. The complaint alleges injuries resulting from the negligence of the defendants' maintenance of a sidewalk in New York City. Claim No. 36 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). RCN Corporation does not conduct any business in the state of New York. The only entity related to RCN Corporation which may be liable for the claims alleged by Mr. Fisher's complaint is RCN Telecom Services, Inc., a non-Debtor subsidiary of RCN Corporation. Furthermore, neither Claim No. 36 nor Mr. Fisher's complaint provide any basis for holding RCN Corporation liable for the alleged

conduct of any of its non-Debtor subsidiaries. For these reasons, I believe that (a) Claim No. 36 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(h) **David Fletcher ("Claim No. 1097").** Claim No. 1097 asserts a general unsecured claim in the amount of $59,400 in connection with litigation entitled *David Fletcher v. RCN Corporation* (Case No. 04-00198) pending in the Norfolk Superior Court, Norfolk, Massachusetts. Mr. Fletcher alleged that he was wrongfully terminated. Claim No. 1097 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not reflect that Mr. Fletcher is currently, or ever was, an employee of any of the Debtors. Rather, the Books and Records reflect that Mr. Fletcher was employed by RCN-BECOCOM, LLC, a non-Debtor subsidiary of RCN. For this reason, I believe that (a) Mr. Fletcher's litigation is improperly asserted against RCN Corporation, (b) Claim No. 1097 was improperly filed in the chapter 11 case of RCN Corporation, and (c) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(i) **HSN LP (d/b/a Home Shopping Network) ("Claim No. 1349").** Claim No. 1349 asserts a contingent, unliquidated claim which may arise under an affiliation agreement between HSN LP ("HSN") and RCN Telecom Services, Inc. The claims agent has docketed Claim No. 1349 in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). HSN attempted to file Claim No.

1349 in the chapter 11 case of RCN Telecom Services, Inc. RCN Telecom Services, Inc., however, is not a chapter 11 debtor in these chapter 11 cases. Further, RCN Corporation is not a party to the affiliation agreement and not responsible for any amounts which may become due under the affiliation agreement. For these reasons, I believe that (a) Claim No. 1349 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(j) **George Kirkpatrick ("Claim No. 31").** Claim No. 31 asserts a claim against RCN Corporation in an unspecified amount for unpaid wages, salaries, and compensation. Claim No. 31 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not reflect that Mr. Kirkpatrick is currently, or ever was, an employee of any of the Debtors. Rather, the Books and Records indicate that Mr. Kirkpatrick was an employee of RCN Telecom Services, Inc., a non-Debtor subsidiary of RCN Corporation. Furthermore, the Books and Records indicate that at the time Mr. Kirkpatrick retired from employment with RCN Telecom Services, Inc., all unpaid wages and other amount owned to Mr. Kirkpatrick were paid in full. Additionally, Mr. Kirkpatrick does not provide any supporting documentation with his proof of claim to quantify or substantiate his claim for wages, salaries or other compensation against RCN Corporation. For these reasons, I believe that (a) Claim No. 31 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate

to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(k) **Edward A. Klemens ("Claim No. 1821").** Claim No. 1821 asserts a general unsecured claim in the amount of $7,880.23 on account of amounts allegedly due under a cable service contract. Claim No. 1821 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The basis of Claim No. 1821 is a cable service agreement between Twin County Trans-Video, Inc. ("Twin County"), the cable provider, and Mr. Edward Klemens and Mildred G. Klemens. RCN Telecom Services, Inc., a non-Debtor subsidiary of RCN Corporation, is the successor-in-interest to Twin County in connection with the cable service agreement as a result of the merger of RCN Telecom Services, Inc. and Twin County. Mr. Klemens does not offer a basis for holding RCN Corporation liable for any amounts due under the cable service contract. For these reasons, I believe that (a) Claim No. 1821 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(l) **Michael Krafcisin ("Claim No. 958").** Claim No. 958 asserts a general unsecured claim in an unspecified amount on account of unpaid compensation allegedly earned during the period from June 7, 1999 through November 11, 2002. Claim No. 958 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). Mr. Krafcisin has filed complaints with the United States Equal Employment Opportunity Commission (Case No. 21BA32151), the

Department of Human Rights, State of Illinois (Case No. 2003-CA-3324), and the Commission on Human Relations, City of Chicago (Case No. 03-E-74) alleging age discrimination and unequal pay because of his age and national origin. The Books and Records do not indicate that Mr. Krafcisin currently is, or ever was, an employee of the Debtors. Rather, the Books and Records indicate that Mr. Krafcisin was an employee of RCN Telecom Services of Illinois, LLC, a non-Debtor subsidiary of RCN Corporation. Mr. Krafcisin further alleges a claim in connection with a complaint filed with the United States Securities and Exchange Commission (File No. HO-903776). As stated by his proof of claim, the basis of Mr. Krafcisin's complaint with the SEC is the alleged failure of his employer, 21st Century Telecom Group, Inc.[2] (now known as RCN Telecom Services of Illinois, LLC), to comply with the terms of an employee incentive program. Any claim for a breach of such an employee incentive program would be against his employer - not the entity which acquired his employer. Accordingly, any claim under such an employee incentive program, if valid, would be against RCN Telecom Services of Illinois, LLC. For these reasons, I believe that (a) Claim No. 958 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(m) **Barbara Moschetto ("Claim No. 357").** Claim No. 357 asserts an unsecured priority claim in an unspecified amount for contributions to

[2] Mr. Krafcisin incorrectly refers to 21st Century Telecom Group, Inc. as 21st Century Telecom Corporation.

an employee benefit plan. Claim No. 357 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not indicate that Ms. Moschetto currently is, or ever was, an employee of RCN Corporation. Furthermore, none of the Debtors had employees and therefore none of the Debtors are liable for employee related claims under an employee benefit plan. Rather, the Books and Records indicate that Ms. Moschetto was an employee of RCN-BECOCOM, LLC, a non-Debtor subsidiary of RCN Corporation. For these reasons, I believe that (a) Claim No. 357 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(n) **Old Dominion Freight Line, Inc. ("Claim No 1096").** Claim No. 1096 asserts a general unsecured claim in the amount of $21,553.03 on account of shipping services. Claim No. 1096 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). RCN Corporation has no business relationship with Old Dominion Freight Line, Inc. ("Old Dominion"). Rather, RCN Telecom Services, Inc. engaged Old Dominion through a freight broker. For these reasons, I believe that (a) Claim No. 1096 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(o) **Nicole Robinson ("Claim No. 731").** Claim No. 731 asserts a general unsecured claim in the amount of $100,000 in connection with the

litigation entitled *Nicole Robinson v. RCN Corporation* (Case No. 3:03-CV-02065) pending in the United States District Court for the Middle District of Pennsylvania. The complaint alleges violations of the Americans with Disability Act, the Family Medical Leave Act of 1993, and the Pennsylvania Human Relations Act. Claim No. 731 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The complaint identifies RCN Corporation as a corporation doing business in Pennsylvania with an office located in Pennsylvania. RCN Corporation does not conduct business, own property, or lease property in Pennsylvania. Additionally, the Books and Records do not indicate that Ms. Robinson currently is, or ever was, an employee of RCN Corporation. Rather, the Books and Records indicate that Ms. Robinson was an employee of RCN Telecom Services of Philadelphia, Inc., a non-Debtor subsidiary of RCN Corporation. Furthermore, the address referred to in Ms. Robinson's complaint is an office of RCN Telecom Services of Philadelphia, Inc. None of the employees at such office were employees of RCN Corporation. For these reasons, I believe that (a) Claim No. 731 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(p) **Nytalya M. Smith-Brown ("Claim No. 1325").**

Claim No. 1325 asserts a general unsecured claim in the amount of $100,000 in connection with litigation entitled *Nytalya Smith-Brown v. RCN Corporation* (Case No. 04 C 2080) in the United States District Court, Northern District of Illinois,

Eastern Division. The complaint alleges violations of the Americans with Disability Act. Claim No. 1325 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not indicate that Ms. Smith-Brown currently is, or ever was, an employee of RCN Corporation. Rather, the Books and Records indicate that Ms. Smith-Brown was an employee of RCN Telecom Services of Illinois, LLC, a non-Debtor subsidiary of RCN Corporation. For these reasons, the Books and Records do not indicate that Ms. Smith-Brown has a claim against the Debtors. For these reasons, I believe that (a) Claim No. 1325 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(q) **Joseph Stabile ("Claim No. 741" and "Claim No. 1057").** Claim Nos. 741 and 1057 assert claims in amount of $5,000,000 in connection with litigation entitled *Joseph Stabile v. Regency Towers, LLC and RCN Corporation* (Case No. 43212/01; Third Party Index No. 75687/02) pending in the Supreme Court of the State of New York, County of Kings.[3] The complaint alleges that Mr. Stabile sustained injuries during the course of his employment in the state of New York. Claim Nos. 741 and 1057 are asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not indicate that Mr. Stabile currently is, or ever was, an employee of RCN Corporation. Rather,

[3] Claim Nos. 741 and 1057 assert identical claims. Claim No. 741 was filed by Peter R. Bain, counsel for Mr. Stabile, whereas Claim No. 1057 was filed *pro se*.

the Books and Records indicate that Mr. Stabile was an employee of RCN Telecom Services, Inc., a non-Debtor subsidiary of RCN Corporation. Furthermore, the project on which Mr. Stabile was allegedly injured was a project of RCN Telecom Services, Inc. For these reasons, I believe that (a) Claim Nos. 741 and 1057 were improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claims on the basis that they are not the obligations of any of the Debtors in these chapter 11 cases.

(r) **Susan Weiss ("Claim No. 1134").** Claim No. 1134 asserts a general unsecured claim in the amount of $300,000 in connection with litigation entitled *Susan Weiss v. RCN Telecom Services of Philadelphia, Inc.* (Case No. 200303889; EEOC No. 17FA461470) pending before the Pennsylvania Human Relations Commission. The complaint alleges violations of the Pennsylvania Human Relations Act. Claim No. 1134 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records do not indicate that Ms. Weiss currently is, or ever was, an employee of RCN Corporation. Rather, the Books and Records reflect that Ms. Weiss was employed by RCN Telecom Services of Philadelphia, Inc., a non-Debtor subsidiary of RCN Corporation. Indeed, Ms. Weiss identified RCN Telecom Services of Philadelphia, Inc. as a defendant in her complaint. Additionally, Claim No. 1134 has provided no basis for holding RCN Corporation liable for the alleged conduct of a non-Debtor subsidiary. For these reasons, I believe that (a) Claim No. 1134 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such

claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

(s) **Sheldon Wernikoff ("Claim No. 1375").** Claim No. 1375 asserts a contingent unliquidated claim in connection with a purported class action litigation entitled *Sheldon Wernikoff, et al. v. RCN Telecom Services of Illinois, Inc. and RCN Corporation* (Case No. 02-02333) pending in the Circuit Court of Cook County, Illinois, County Department, Chancery Division. Mr. Wernikoff alleges that RCN Telecom Services of Illinois, Inc. and RCN Corporation violated the Illinois Consumer Fraud and Deceptive Practices Act, breached contracts with their customers, and as a result of their alleged deceptive practices, were unjustly enriched. Claim No. 1134 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). RCN Corporation did not conduct business in Illinois during the periods Mr. Wernikoff alleges that RCN Corporation engaged in deceptive practices. Additionally, Mr. Wernikoff offers no basis to hold RCN Corporation liable for the alleged conduct of its non-Debtor subsidiary, RCN Telecom Services of Illinois, Inc. For these reasons, I believe that (a) Claim No. 1375 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to disallow and expunge such claim on the basis that it is not an obligation of any of the Debtors in these chapter 11 cases.

7. **Improper Debtor Claims.** The Improper Debtor Claims are properly the subject of the Objection because they are claims that, according to the Books and Records, were filed improperly in the chapter 11 cases of Debtors that are

not liable for such claims. For the reasons set forth herein, I believe that such claims should be deemed filed in the chapter 11 case of the appropriate Debtor consistent with the Books and Records.

(a) **Able Steel Equipment Co. Inc. ("Claim No. 634").** Claim No. 634 asserts a general unsecured claim in the amount of $1,172.50 on account of steel library shelving provided to the Debtors. Claim No. 634 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The invoice attached to the proof of claim was issued to RCN Corporation at the address of RCN Entertainment, Inc. The Books and Records indicate that RCN Entertainment, Inc. was the debtor authorizing the purchase order. For these reasons, I believe that (a) Claim No. 634 was improperly filed in the Chapter 11 case of RCN Corporation and (b) it is appropriate to deem Claim No. 634 filed in the chapter 11 case of RCN Entertainment, Inc.

(b) **Monster Distributes ("Claim No. 2033").** Claim No. 2033 asserts a general unsecured claim in the amount of $2,500.00 on account of television content provided to the Debtors. Claim No. 2033 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The invoice attached to the proof of claim for Claim No. 2033 was issued to RCN Entertainment, Inc. The Books and Records indicate that Claim No. 2033 is a valid claim against RCN Entertainment, Inc. For these reasons, I believe that (a) Claim No. 2033 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to deem Claim No. 2033 filed in the chapter 11 case of RCN Entertainment, Inc.

(c) **Photobition Bonded Services ("Claim No. 3").**

Claim No. 3 asserts a secured claim in the amount of $8,073.36 on account of storage fees for films and tape. Claim No. 3 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The customer trial balance attached to the proof of claim for Claim No. 3 indicates a customer name of "RCN Entertainment." Additionally, the Debtors, in connection with a review of their Books and Records, previously scheduled a general unsecured claim in favor of Photobition Bonded Services in the chapter 11 case of RCN Entertainment, Inc. (Case No. 04-15505 (RDD) in the amount of $7,356.00. For these reasons, I believe that (a) Claim No. 3 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to deem Claim No. 3 filed in the chapter 11 case of RCN Entertainment, Inc.

(d) **Sony Music Studio ("Claim No. 6" and "Claim No. 2051").** Claim Nos. 6 and 2051 assert general unsecured claims in the amount of $2,039.25 on account of goods and services provided to the Debtors.[4] Claim Nos. 6 and 2051 are asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The amounts asserted in Claim No. 6 were scheduled in the chapter 11 case of Hot Spots Productions, Inc. (Case No. 04-13637 (RDD)). For this reason, I believe that (a) Claim No. 6 was improperly filed in the chapter 11 case of RCN Corporation and (b) it is appropriate to deem Claim No. 6 filed in the chapter 11 case of Hot Spots Productions, Inc.

[4] Claim Nos. 6 and 2051 assert identical claims.

8. **Satisfied Claim.** The Satisfied Claim is a claim which, according to the Books and Records, was satisfied in full prior to the Petition Date. Accordingly, I believe that such Satisfied Claim is properly subject to the Objection.

(a) **A&E Television Networks ("Claim No. 745").** Claim No. 745 asserts a general unsecured claim in the amount of $361,268.24 for amounts due under affiliation agreements with the National Cable Television Cooperative for the right to distribute the programming of the A&E Television Networks. The Books and Records indicate Claim No. 745 was paid in full prior to the Petition Date. Amounts due under the affiliation agreement for April 2004 were paid by wire transfer on March 31, 2004 and amounts due for May 2004 were paid by check on April 29, 2004. For this reason, I believe that Claim No. 745 should be disallowed and expunged as a claim satisfied prior to the Petition Date.

9. **Redundant Claims.** The Redundant Claims are duplicative of other claims filed against another Debtor. The Claimants asserting such claims have no basis for asserting multiple claims in these chapter 11 cases. Accordingly, I believe that such Redundant Claims are properly subject to the Objection.

(a) **Sony Music Studio ("Claim No. 6" and "Claim No. 2051")** Claim Nos. 6 and 2051 assert general unsecured claims in the amount of $2,039.25 on account of goods and services provided to the Debtors.[5] Claim No. 6 was asserted in the chapter 11 case of RCN Entertainment, Inc. (Case No. 04-15505 (RDD)) and Claim No. 2051 was asserted in the chapter 11 case of RCN Corporation

[5] Claim Nos. 6 and 2051 assert identical claims.

(Case No. 04-13638 (RDD)). The invoice attached to the proof of claim is directed to RCN Entertainment, Inc. Based on this invoice and the Books and Records, I believe that Claim No. 2051 is only a valid claim against RCN Entertainment, Inc. Therefore, I do not believe that Claim No. 2051 is a valid claim against RCN Corporation. For these reason, I believe that (a) Claim No. 2051 is redundant of Claim No. 6 (b) it is appropriate to disallow and expunge Claim No. 2051.

10. **Claims Subject to Litigation or Dispute.** The Claims Subject to Litigation or Dispute, as asserted, do not represent valid liabilities of the Debtors. By the Objection, such claims should either be reduced and allowed or disallowed and expunged. For the reasons set forth herein, the Claims Subject to Litigation or Dispute are properly subject to the Objection.

(a) **Able Steel Equipment Co., Inc. ("Claim No. 634").** Claim No. 634 asserts a general unsecured claim in the amount of $1,172.50 on account of goods and services provided to the Debtors. Claim No. 634 is asserted in the chapter 11 case of RCN Corporation (Case No. 04-13638 (RDD)). The Books and Records indicate Claim No. 634 was paid by cashier's check in the amount of $1,000.00 prior to the Petition Date. Accordingly, a balance of $172.50 remains due to Able Steel Equipment Co., Inc.. For these reasons, I believe that Claim No. 634 should be reduced and allowed as a general unsecured claim in the amount of $172.50.[6]

[6] For the reasons set forth above, Claim No. 634 should be allowed as a general unsecured claim in the chapter 11 case of RCN Entertainment, Inc.

(b) **Commonwealth of Massachusetts ("Claim No. 817").** Claim No. 817 asserts an unsecured priority claim against RCN Corporation in an unspecified amount for unpaid taxes. The Books and Records indicate that RCN Corporation is current with all tax amounts due to the state of Massachusetts. For this reason, I believe Claim No. 817 should be disallowed and expunged in its entirety and is properly the subject of the objection.

(c) **Marie DeWees ("Claim No. 395").** Claim No. 395 asserts a general unsecured claim in the amount of $4,525,000 in connection with litigation entitled *Marie DeWees and Pamela J. Pernot v. RCN Corporation, David McCourt, Michael Mahoney, and Kenneth Knudsen* (Case No. L-175-00) in the Superior Court of New Jersey Law Division, Mercer County.[7] In the state court litigation, the motion of RCN Corporation for summary judgment with respect to the claim of Ms. DeWees was granted with prejudice. Ms. DeWees then filed a notice of appeal. The Superior Court of New Jersey's Appellate Division had dismissed the appeal upon the commencement of RCN Corporations's chapter 11 case. On September 17, 2004, RCN Corporation and Ms. DeWees submitted a Stipulation and Order Approving Modification of the Automatic Stay to Allow Superior Court of New Jersey - Appellate Division to Decide Marie DeWees's Appeal (Docket. No. 231) for the Bankruptcy Court's approval. The presentment date for the stipulation is October 11, 2004. If the Bankruptcy Court approves the stipulation, the automatic stay will be modified to permit the Superior Court of New Jersey - Appellate

[7] Ms. Pernot is no longer a party to the litigation.

Division to decide Marie DeWees's appeal. For the reasons set forth in the answer and other pleadings filed by RCN Corporation in the state court litigation, RCN Corporation denies any liability to Ms. DeWees on account of the claims alleged by her complaint. For this reason, I believe Claim No. 395 should be disallowed and expunged in its entirety and is properly the subject of the Objection.

11. **Equity Interests To Be Disallowed**. The claims listed in Exhibit F are claims that are based solely on a claimant's ownership interest in or possession of any of the common stock of RCN. As such, the Equity Interests do not constitute "claims" within the meaning of section 101(5) of the Bankruptcy Code. For this reason, I believe the Equity Interests should be disallowed and expunged in their entirety and are properly the subject of the Objection.

12. **Securities Claims To Be Subordinated**. The Disputed Claims listed in Exhibit G are claims by holders of the common stock of RCN that have been improperly filed as either priority, secured or general unsecured claims. These claims assert damages arising from the purchase or sale of RCN's common stock. Pursuant to Bankruptcy Code section 510(b) "a claim arising from rescission of a purchase or sale of a security of the debtor or of an affiliate of the debtor, for damages arising from the purchase or sale of a security, or for reimbursement or contribution allowed under section 502 on account of such a claim, shall be subordinated to all claims or interests that are senior to or equal the claim or interest represented by such security." The Securities Claims should be subordinated to general unsecured claims and pari passu with the interests of holders of the Debtor's

common stock. Accordingly, I believe that the Securities Claims should be subordinated pari passu with the interests of holders of RCN's common stock and are properly the subject of the Objection.

13. **Insufficient Documentation Claims To Be Disallowed.** The Insufficient Documentation Claims listed on Exhibit H are claims against the Debtors for which the Debtors' Books and Records do not indicate any corresponding liability. Additionally, Insufficient Documentation Claims do not provide sufficient information for the Debtors to determine the basis for the claimant's claim. Accordingly, I believe that such Disputed Claims should be disallowed and expunged and are properly the subject of the Objection.

14. **Late Filed Claims.** The Late Filed Claims listed in Exhibit I are claims which were filed after the applicable bar date for filing claims in these chapter 11 cases. Accordingly, I believe that such Late Filed Claims should be disallowed and expunged and are properly the subject of the Objection.

CONCLUSION

15. I believe that each of the Disputed Claims are appropriately the subject of an objection by the Debtors. Accordingly, I believe that the Debtors should be granted the relief requested in the Objection with respect to the Disputed Claims.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 7th day of October 2004.

/s/ Anthony M. Horvat
ANTHONY M. HORVAT

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	:	Chapter 11
RCN CORPORATION, et al.,	:	Case No. 04-13638 (RDD)
Debtors.	:	(Jointly Administered)

ORDER WITH RESPECT TO DEBTORS' SECOND OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §§ 502(b) AND 510(b) AND FED. R. BANKR. P. 3003 AND 3007 TO CLAIMS

Upon the Debtors' Second Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b) And Fed. R. Bankr. P. 3003 and 3007 To Claims (the "Second Omnibus Objection"),[1] dated October 7, 2004, and filed by RCN Corporation and certain of its direct and indirect subsidiaries, debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the "Debtors"); and after due deliberation thereon; and based upon the record in this case; and proper and adequate notice of the Second Omnibus Objection having been given; and no other or further notice being necessary; and the Court having considered the Second Omnibus Objection, the claims listed on Exhibits A through I attached hereto, and the responses, if any, to the Second Omnibus Objection; and the responses, if any, to the Second Omnibus Objection in respect of the claims addressed herein having been resolved or over-

[1] Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Second Omnibus Objection.

ruled; and after due deliberation thereon; and good cause appearing therefore; it is hereby

FOUND THAT:

A. Each holder of a Disputed Claim was properly and timely served with a copy of the Second Omnibus Objection and accompanying exhibits, and the notice of the response deadline thereto; and

B. The Second Omnibus Objection is a core proceeding under 28 U.S.C. § 157(b)(2); and

C. The Disputed Claims set forth in Exhibit A represent claims which were filed in these chapter 11 cases but represent potential claims against entities which are not Debtors in these chapter 11 cases (the "Non-Debtor Claims"); and

D. The Disputed Claims set forth in Exhibit B to the proposed order are claims which were filed in the chapter 11 cases of the improper Debtor (the "Improper Debtor Claims"); and

E. The Disputed Claim set forth in Exhibit C is a claim which has been satisfied in its entirety prior to the Petition Date (the "Satisfied Claim"); and

F. The Disputed Claims set forth in Exhibit D represent claims improperly asserted against more than one Debtor (the "Redundant Claims"); and

G. The Disputed Claims set forth in Exhibit E represent claims that are not valid liabilities of the Debtors (the "Claims Subject to Litigation and Dispute"); and

H. The Disputed Claims set forth in Exhibit F represent proofs of interest of RCN's common stock and are not valid claims in the Debtors' chapter 11 cases (the "Equity Interests"); and

I. The Disputed Claims set forth in Exhibit G represent claims by holders of RCN's common stock for the types of claims specified in Bankruptcy Code section 510(b) (the "Securities Claims"); and

J. The Disputed Claims set forth in Exhibit H represent claims that do not represent debts actually owed by the Debtors and the claimants asserting such claims have failed to provide sufficient supporting documentation to permit the Debtors to properly evaluate such claims (the "Insufficient Documentation Claims"); and

K. The Disputed Claims set forth in Exhibit I represent claims filed after the applicable bar date (the "Late Filed Claims"); and

L. The relief requested in the Second Omnibus Objection is in the best interests of the Debtors, Debtors' estate, and its creditors.

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

1. Each of the Non-Debtor Claims listed on Exhibit A attached hereto are disallowed and expunged in their entirety.

2. Each of the Improper Debtor Claims listed on Exhibit B attached hereto are deemed filed in the chapter 11 case of another debtor as indicated on Exhibit B.

3. The Satisfied Claim listed on Exhibit C attached hereto is disallowed and expunged in its entirety.

4. Each of the Redundant Claims listed on Exhibit D attached hereto are disallowed and expunged in their entirety.

5. Each of the Claims subject to Litigation and Dispute listed on Exhibit E attached hereto are disallowed and expunged in whole or in part, as appropriate.

6. Each of the Equity Interest Claims listed on Exhibit F attached hereto are disallowed and expunged in their entirety.

7. Each of the Securities Claims on Exhibit G attached hereto are subordinated pari passu to RCN's common stock.

8. Each of the Insufficient Documentation Claims on Exhibit H attached hereto are disallowed and expunged in their entirety.

9. Each of the Late Filed Claims on Exhibit I attached hereto are disallowed and expunged in their entirety.

10. The Bankruptcy Court shall retain jurisdiction over the Debtors and the holders of claims subject to the Second Omnibus Objection with respect to any matters relating to or arising from the Second Omnibus Objection or the implementation of this Order.

11. Each claim and the objections by the Debtors to each claim as addressed in the Second Omnibus 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 claim. Any stay of this Order shall apply only to the contested matter which involves such creditor and shall not act to stay the applicability or finality of this Order with respect to any other contested matter covered hereby.

12. 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 Second Omnibus Objection.

Dated: New York, New York
November , 2004

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Non-Debtor Claims

Exhibit A - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
ASCOLESE, DONALD 912 MADISON ST COATESVILLE, PA 19320-2806	1337	04-13638(RDD)	8/11/2004	No Amount Specified	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
CAVALIER TELEPHONE, LLC & CAVALIER TELEPHONE MID-ATLANTIC, LLC 2134 W LABURNUM AVE RICHMOND, VA 23227	1313	04-13638(RDD)	8/11/2004	$119,363.69	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
CRAIG, DEBRA C/O DAVID L. DERATZIAN, ESQ. HAHALIS & KOUNOUPIS, PC 20 E BROAD ST BETHLEHEM, PA 18018	9	04-13638(RDD)	7/2/2004	$425,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
DANIEL, WILLIAM N. 2257 GREENWICH ST PHILADELPHIA, PA 19146	883	04-13638(RDD)	8/6/2004	$957.60	P	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
DAVIEU, WILLIAM P. 131 BEUTLEY VILLAGE CT NAPLES, FL 34110	326	04-13638(RDD)	7/23/2004	$10,000.00	P	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
FLETCHER, DAVID C/O KRISTOPHER STEFANI 478 TORREY STREET BROCKTON, MA 02301	1097	04-13638(RDD)	8/10/2004	$59,400.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
HSN LP D/B/A HOME SHOPPING NETWORK 1 HSN DR ATTN: CHRISTOPHER T. GASSETT SAINT PETERSBURG, FL 33729	1349	04-13638(RDD)	8/11/2004	No Amount Specified	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
KIRKPATRICK, GEORGE 420 EMMAUS AVE #36 ALLENTOWN, PA 18103	31	04-13638(RDD)	7/9/2004	No Amount Specified	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
KLEMENS, EDWARD A. 218 LONE LN ALLENTOWN, PA 18104	1821	04-13638(RDD)	8/6/2004	$7,880.23	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
KRAFCISIN, MICHAEL H. PO BOX 332 DALLASTOWN, PA 17313-0332	958	04-13638(RDD)	8/6/2004	No Amount Specified	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Non-Debtor Claims

Exhibit A - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MOSCHETTO, BARBARA A. 29 BUCO AVE METHUEN, MA 01844	357	04-13638(RDD)	7/23/2004	No Amount Specified	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
NICHOLAS BAGLEY, III P.O. BOX 1341 BROOKHAVEN, PA 19015	2012	04-13638(RDD)	9/2/2004	$150,000.00	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
OLD DOMINION FREIGHT LINE, INC. LAW OFFICES OF JOHN M. DALEY 28 THIRD AVENUE, SUITE B ATTN: JOHN ,. DALEY, ESQ. SAN MATEO, CA 94401	1096	04-13638(RDD)	8/10/2004	$21,553.03	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
ROBINSON, NICOLE 244 LANE HILL ROAD, APT #3 TUNKHANNOCK, PA 18657	731	04-13638(RDD)	8/2/2004	$100,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
SMITH-BROWN, NYTALYA M. SCHULYER, ROCHE AND ZWIRNER ONE PRUDENTIAL PLAZA 130 EAST RANDOLPH ST, SUITE 3800 CHICAGO, IL 60601	1325	04-13638(RDD)	8/11/2004	$100,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
STABILE, JOSEPH GOULD & CIMINO 200 MADISON AVENUE NEW YORK, NY 10016	741	04-13638(RDD)	8/4/2004	$5,000,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
STABILE, JOSEPH C/O SCOTT BARON & ASSOCIATES 159-49 CROSSBAY BLVD HOWARD BEACH, NY 11414	1057	04-13638(RDD)	8/10/2004	$5,000,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
TIME WARNER - TROY FISHER GUY P. DAUERTY, ESQ. NEWMAN FITCH ALTHEIM MYERS, P.C. 14 WALL STREET 22ND FLOOR NEW YORK, NY 10005-2101	36	04-13638(RDD)	7/12/2004	$1,000,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
WEISS, SUSAN C/O LAW OFFICE OF ALICE BALLARD 1616 WALNUT STREET, SUITE 2205 PHILADELPHIA, PA 19103	1134	04-13638(RDD)	8/10/2004	$300,000.00	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Non-Debtor Claims

Exhibit A - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WERNIKOFF, SHELDON C/O JONAH ORLOFSKY 122 S. MICHIGAN AVE., STE 1850 CHICAGO, IL 60603	1375	04-13638(RDD)	8/11/2004	No Amount Specified	K	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
TOTALS:	**20**			**$12,294,154.55**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT B

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Improper Debtor Claims

Exhibit B - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Amount	Deemed Case Name and Number
ABLE STEEL EQUIPMENT CO. INC. 50-02 23RD ST. LONG ISLAND CITY, NY 11101	634	04-13638(RDD)	7/30/2004	$1,172.50 U	$1,172.50 U	RCN Entertainment, Inc. Case No: 04-15505(RDD)
MONSTER DISTRIBUTES LTD THE MONSTER MEWS REAR 51 MERRION SQ. DUBLIN 2,	2033	04-13638(RDD)	9/14/2004	$2,500.00 U	$2,500.00 U	RCN Entertainment, Inc. Case No: 04-15505(RDD)
PHOTOBITION BONDED SERVICES 504 JANE STREET FORT LEE, NJ 07024	3	04-13638(RDD)	6/17/2004	$8,073.36 S	$8,073.36 S	RCN Entertainment, Inc. Case No: 04-15505(RDD)
SONY MUSIC STUDIO 460 W 54TH ST NEW YORK, NY 10019	6	04-13638(RDD)	6/25/2004	$2,039.25 U	$2,039.25 U	Hot Spots Productions, Inc. Case No: 04-13637(RDD)
SONY MUSIC STUDIOS 550 MADISON AVENUE ROOM 11-45 NEW YORK, NY 10022	2051	04-13638(RDD)	9/27/2004	$2,039.25 S	$2,039.25 S	Hot Spots Productions, Inc. Case No: 04-13637(RDD)
TOTALS:	**5**			**$15,824.36**	**$15,824.36**	

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT C

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Satisfied Claims

Exhibit C - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
A&E TELEVISION NETWORKS MORRISON & FOERSTER LLP 1290 AVENUE OF THE AMERICAS ATTN: JASON C. DIBATTISTA, ESQ. NEW YORK, NY 10104	745	04-13638(RDD)	8/6/2004	$361,268.24	U	Claim has been paid
TOTALS:	**1**			**$361,268.24**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT D

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Redundant Claims

Exhibit D - 2nd Omnibus Objection

Name and Address of Claimant	Remaining Claim Number	Claim To Be Expunged	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
SONY MUSIC STUDIOS 550 MADISON AVENUE ROOM 11-45 NEW YORK, NY 10022	6	2051	04-13638(RDD)	9/27/2004	$2,039.25	S	Duplicative Claim
TOTALS:		**1**			**$2,039.25**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT E

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Claims Subject to Litigation and Dispute

Exhibit E - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*		Remaining Claim Amount		Basis for Objection
ABLE STEEL EQUIPMENT CO. INC. 50-02 23RD ST. LONG ISLAND CITY, NY 11101	634	04-13638(RDD)	7/30/2004	$1,172.50	U	$172.50	U	Claim Subject to Litigation or Dispute
COMMONWEALTH OF MASSACHUSETTS ANNE CHAN, TAX EXAMINER BOX 9564 BOSTON, MA 02114-9564	817	04-13638(RDD)	8/6/2004	No Amount Specified	U	$0.00	U	Claim Subject to Litigation or Dispute
DEWEES, MARIE 70 VAN LIEUS ROAD RINGOES, NJ 08551	395	04-13638(RDD)	7/27/2004	$4,525,000.00	U	$0.00	U	Claim Subject to Litigation or Dispute
TOTALS:	**3**			**$4,526,172.50**				

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT F

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Equity Interests To Be Disallowed
Exhibit F - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
BONAZZO, JOHN F. 16 DAVIDSON CT. MAHWAH, NJ 07430	2040	04-13638(RDD)	9/20/2004	No Amount Specified	K	Equity Interest To Be Disallowed
CASTNER, MARY S. 715 LINWOOD AVE MT EPHRAIM, NJ 08059-1540	2024	04-13638(RDD)	9/14/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MELAT, SUSAN 3151 BONNE VISTA COLORADO SPRINGS, CO 80906	2031	04-13638(RDD)	9/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
MELTON, WILLIAM & LUELLA 6421 S. PINE TACOMA, WA 98409	2037	04-13638(RDD)	9/10/2004	No Amount Specified	K	Equity Interest To Be Disallowed
PRESTI, STEPHANY S. 572 BARRETT AVE. HAVERFORD, PA 19041	2038	04-13638(RDD)	9/15/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SAMADANI, SIROOS P.O. BOX 9210 PITTSBURGH, PA 15224	2039	04-13638(RDD)	9/16/2004	No Amount Specified	K	Equity Interest To Be Disallowed
SCHAEFER ELECTRIC INC. ATTN: MATT 2927 N. 84TH STREET OMAHA, NE 68134	2054	04-13638(RDD)	9/28/2004	No Amount Specified	K	Equity Interest To Be Disallowed
VERCESI, JON 1 HANFORD PL. TARRYTOWN, NY 10591	2030	04-13638(RDD)	9/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WHITE, PAMELA K., TTEE FBO TABITHA KINSELLA WHITE 206 OAK RIDGE AVE SUMMIT, NJ 07901	2026	04-13638(RDD)	9/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Equity Interests To Be Disallowed
Exhibit F - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
WHITE, PAMELA K., TTEE FBO TABITHA KINSELLA WHITE 206 OAK RIDGE AVE SUMMIT, NJ 07901	2027	04-13638(RDD)	9/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WHITE, PAMELA K., TTEE FBO TABITHA KINSELLA WHITE 206 OAK RIDGE AVE SUMMIT, NJ 07901	2028	04-13638(RDD)	9/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
WHITE, PAMELA K., TTEE FBO TABITHA KINSELLA WHITE 206 OAK RIDGE AVE SUMMIT, NJ 07901	2029	04-13638(RDD)	9/13/2004	No Amount Specified	K	Equity Interest To Be Disallowed
TOTALS:	**12**			**No Dollar Amount Specified**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT G

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Securities Claims To Be Subordinated

Exhibit G - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CHAN, NORA P F 143 BOGERT RD RIVER EDGE, NJ 07661-2003	2025	04-13638(RDD)	9/13/2004	$760.00	U	Equity Claim To Be Subordinated
JOYCE, EDWARD T. 21ST CENTURY TELECOM GP SHAREHOLDER REP C/O NIXON PEABODY LLP ATTN: RICHARD J. BERNARD, ESQ. 437 MADISON AVENUE NEW YORK, NY 10022	1509	04-13638(RDD)	8/12/2004	$20,000,000.00	U	Equity Claim To Be Subordinated
JOYCE, EDWARD T. 21ST CENTURY TELECOM GP SHAREHOLDER REP C/O NIXON PEABODY LLP ATTN: RICHARD J. BERNARD, ESQ. 437 MADISON AVENUE NEW YORK, NY 10022	1510	04-13638(RDD)	8/12/2004	$38,000,000.00	U	Equity Claim To Be Subordinated
LEE, STEPHEN M. 161 NORTH CLARK STREET SUITE 2210 CHICAGO, IL 60601	1384	04-13638(RDD)	8/9/2004	$5,603,454.50	U	Equity Claim To Be Subordinated
UMANSKY, MORRIS 1016 S. WAYNE ST. #1002 ARLINGTON, VA 22204	728	04-13638(RDD)	8/2/2004	No Amount Specified	K	Equity Claim To Be Subordinated
TOTALS:	**5**			**$63,604,214.50**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT H

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Insufficient Documentaion Claims To Be Disallowed

Exhibit H - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MADIA, GARY L. 788 MICHAEL DR. SHERIDAN, WY 82801	85	04-13638(RDD)	7/22/2004	$1,244.95	P	Insufficient Documentaion Claims To Be Disallowed
SAVVIS COMMUNICATIONS CORP. 1 SAVVIS PARKWAY TOWN & COUNTRY, MO 68017	1133	04-13638(RDD)	8/10/2004	No Amount Specified	K	Insufficient Documentation Claim To Be Disallowed
SHERMAN, JEANINE 333 N. CANAL #1506 CHICAGO, IL 60606	676	04-13638(RDD)	7/30/2004	$3,080.00	U	Insufficient Documentaion Claims To Be Disallowed
TOTALS:	**3**			**$4,324.95**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

EXHIBIT I

RCN CORPORATION, ET AL.,
Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)

Late Filed Claims

Exhibit I - 2nd Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
CSG SYSTEMS, INC. 2525 NORTH 117TH AVENUE OMAHA, NE 68164	2061	04-13638(RDD)	9/29/2004	$31,304.67	U	Claim Was Filed After the Bar Date
LE, VAN 661 PLATTE RIVER CT SAN JOSE, CA 95111	1861	04-13638(RDD)	8/20/2004	$560.00	U	Claim Was Filed After the Bar Date
NICHOLAS BAGLEY, III P.O. BOX 1341 BROOKHAVEN, PA 19015	2012	04-13638(RDD)	9/2/2004	$150,000.00	K	Claim Was Filed After the Bar Date
SHAHWAN, MICHAEL & NADIA-FEIRUZ 14803 SPAULDING STREET OMAHA, NE 68116	1891	04-13638(RDD)	8/20/2004	$3,000.00	P	Claim Was Filed After the Bar Date
Y-CATS LTD. 146 WILSON AVE. LONG BEACH, NY 11561	2032	04-13638(RDD)	9/13/2004	$750.00	P	Claim Was Filed After the Bar Date
TOTALS:	**5**			**$185,614.67**		

- END OF EXHIBIT -

Class Key: A - Administrative, P - Priority, S - Secured, U - Unsecured, K - Unknown
*Plus, in certain instances, additional contingencies, unliquidated amounts, interest, penalties and/or fees.

Exhibit "B"

828 S. WABASH, LLC	40 E. 9TH ST. UNIT 1516 CHICAGO, IL 60605
ALL RACK	361 WEST 36TH STREET NEW YORK, NY 10018
ANDREWS KURTH LLP	ATTN: PETER S. GOODMAN, ESQ. (COUNSEL TO WELLS FARGO AND COMPANY) 450 LEXINGTON AVENUE NEW YORK, NY 10017
ARNALL GOLDEN GREGORY LLP	ATTN: FRANK N. WHITE, ESQ., DARRYL S. LADDIN, ESQ. (COUNSEL TO VERIZON OPERATING TELEPHONE COMPANIES) 2800 ONE ATLANTIC CENTER, 120
BLACKWELL SANDERS PEPER MARTIN LLP	ATTN: RICHARD M. BEHELER 2300 MAIN STREET, SUITE 1000 KANSAS CITY, MO 64108
BLANK ROME LLP	ATTN: MICHAEL S. SIMON, ESQ (COUNSEL FOR HUDSON TELEGRAPH ASSOCIATES, L.P.) 405 LEXINGTON AVENUE NEW YORK, NY 10174
CARL SANDBURG VILLAGE CONDOMINIUM	1455 N. SANDBURG TERRACE CHICAGO, IL 60610
CHARLES, CHRISTOPHER	3018 AVE I BROOKLYN, NY 11210
CHICAGO ACCESS CORPORATION (AREA 2)	322 SOUTH GREEN STREET ATTN: BARBARA POPOVIC CHICAGO, IL 60607
CITY OF CHICAGO	ATTN: ESTHER E. TRYBAN TELSER CITY OF CHICAGO DEPARTMENT OF LAW 30 N. LASALLE; ROOM 900 CHICAGO, IL 60602
CITY OF CHICAGO	THE CABLE ADMINISTRATOR (AREA 1) 33 NORTH LASALLE STREET CHICAGO, IL 60602
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