

EXHIBIT C

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Federal Express Corporation			STATEMENT OF ACCOUNT
FILE NAME:	RCN Corporation		7/6/04
CASE #:	04-13638	FILE DATE:	5/27/04
CHAPTER:	11	STATE/DIST.:	New York / Southern

Master Account	Account Number	Invoice Number	Invoice Date	Invoice Amount
171308143				
	102792866	4-607-86953	3/17/03	\$5.49
		Account Total:		\$5.49
	107021795	4-488-60041	12/2/02	\$5.77
		Account Total:		\$5.77
	171308143	1-592-34869	2/9/04	\$6.90
	171308143	1-736-96988	4/26/04	\$125.18
	171308143	1-785-72352	5/31/04	\$863.72
	171308143	1-832-24159	6/7/04	\$50.53
	171308143	1-832-83105	6/14/04	\$15.89
		Account Total:		\$1,062.22
	177417904	1-805-12566	5/31/04	\$11.82
	177417904	1-805-66030	6/7/04	\$30.29
		Account Total:		\$42.11
	192691672	4-867-51026	9/22/03	\$7.22
	192691672	1-559-28439	2/2/04	\$7.57
	192691672	1-750-92728	5/3/04	\$7.29
		Account Total:		\$22.08
	226256717	1-785-74103	5/31/04	\$15.77
		Account Total:		\$15.77
	226779981	1-725-77870	4/26/04	\$27.82
		Account Total:		\$27.82
	232490446	1-802-45305	5/21/04	\$5.68
		Account Total:		\$5.68
	251535566	4-654-40062	3/26/03	\$7.73
		Account Total:		\$7.73
	256699249	1-752-33035	4/27/04	\$22.38
		Account Total:		\$22.38
	258876792	1-752-81775	5/3/04	\$16.17
	258876792	1-848-96361	6/21/04	\$59.48
		Account Total:		\$75.65
	259239397	1-793-71241	6/1/04	\$11.36
		Account Total:		\$11.36

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Master Account	Account Number	Invoice Number	Invoice Date	Invoice Amount
	283278883	1-800-03791	5/17/04	\$18.15
	283278883	1-801-22889	5/31/04	\$112.42
Account Total:				\$130.57
Grand Total:				\$1,434.63
GRAND TOTAL:				\$1,434.63