

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 UNDER BANKRUPTCY
CODE SECTIONS 105(a) AND 502(c) ESTIMATING
THE CLAIMS, FOR PURPOSES OF ALLOWANCE, OF
INTERNATIONAL BUSINESS MACHINES CORPORATION**

Upon the motion (the “Motion”), dated October 29, 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”), for an order estimating the claims of International Business Machines Corporation (“IBM”) pursuant to Bankruptcy Code sections 105 and 502(c); and after due deliberation thereon; and based upon the record in these cases; and proper and adequate notice of the Motion having been given; and no other or further notice being necessary; and the Court having considered the Motion and the responses, if any, to the Motion; and the responses, if any, to the Motion 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 Motion and the notice of the response deadline thereto; and
- B. The Motion is a core proceeding under 28 U.S.C. § 157(b)(2); and
- C. The relief requested in the Motion is in the best interests of the Debtors, the Debtors’ estates, and their creditors.

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

1. The Motion is granted.
2. Each of the IBM claims is estimated at \$0 for purposes of allowance, including for feasibility and distribution purposes under the Debtors' Joint Plan of Reorganization of RCN Corporation and Certain Subsidiaries, dated October 12, 2004.
3. The Bankruptcy Court shall retain jurisdiction over the Debtors and IBM with respect to any matters relating to or arising from the Motion or the implementation of this Order.
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 Motion.

Dated: New York, New York
November __, 2004

Honorable Robert D. Drain
United States Bankruptcy Judge