Hearing Date: March 3, 2005 at 10:00 a.m. (EST) Objection Deadline: February 24, 2005 at 4:00 p.m. (EST)

Dennis F. Dunne (DD 7543) Susheel Kirpalani (SK 8926) Deirdre Ann Sullivan (DS 6867) MILBANK, TWEED, HADLEY & M^CCLOY LLP 1 Chase Manhattan Plaza New York, New York 10005 (212) 530-5000

Attorneys for RCN Corporation, <u>et al.</u>, Reorganized Debtors

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK In re : Chapter 11 : RCN CORPORATION, <u>et al.</u>, : Case No. 04-13638 (RDD) : Reorganized Debtors. : Jointly Administered

NOTICE OF REORGANIZED DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. §§ 105(a), 502(b), AND 510(b) AND FED. R. BANKR. P. 3007

TO: ALL PARTIES ON THE ATTACHED SERVICE LIST,

PLEASE TAKE NOTICE THAT on January 31, 2005, RCN Corporation ("RCN") and certain of its direct and indirect subsidiaries, reorganized debtors in the above-captioned cases (collectively, the "<u>Reorganized Debtors</u>"), filed the Reorganized Debtors' Sixth Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b) And Fed. R. Bankr. P. 3007 (the "<u>Sixth Omnibus Objection</u>," a copy of which is attached hereto).

PLEASE TAKE FURTHER NOTICE THAT the a hearing (the "<u>Hearing</u>") with respect to the Sixth Omnibus Objection will be held on March 3, 2005 at 10:00 a.m. (Eastern Standard Time) before the Honorable Robert D. Drain at the United States Bankruptcy Court located at the Alexander Hamilton Customs House, One Bowling Green, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE THAT pursuant to Local Bankruptcy Rule 9006-1, any claimant that wishes to contest the relief requested in this Sixth Omnibus Objection must file and serve a response no later than February 24, 2005 at 4:00 p.m. (Eastern Standard Time).

PLEASE TAKE FURTHER NOTICE THAT each such written response must be served on the following parties: (i) counsel for RCN, Milbank, Tweed, Hadley & M^CCloy LLP, Attention: Susheel Kirpalani, Esq. and Deirdre Ann Sullivan, Esq., 1 Chase Manhattan Plaza, New York, New York 10005; (ii) Office of the United States Trustee, Southern District of New York, Attention: Paul K. Schwartzberg, Esq., 33 Whitehall Street, 21st Floor, New York, New York 10004; and (iii) United States Bankruptcy Court for the Southern District of New York, Attention: Chambers of the Honorable Robert D. Drain, Alexander Hamilton Customs House, One Bowling Green, New York, New York 10004.

PLEASE TAKE FURTHER NOTICE THAT the Reorganized Debtors request that at a minimum each response 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 Sixth Omnibus Objection;
- (b) the name of the creditor, claim number, and description of the basis for the amount of the asserted claim;
- (c) a concise statement setting forth the reasons why the relief requested in the Sixth Omnibus Objection with respect to the relevant claim should not be granted, including, but not limited to, the specific factual and legal basis upon which the creditor will rely in opposing the Sixth 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 Sixth 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 indicated 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 representative) possessing

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

PLEASE TAKE FURTHER NOTICE THAT if a response is properly filed and served in accordance with the above procedures, the Reorganized Debtors will endeavor to reach a consensual resolution. If no consensual resolution is reached, the Reorganized Debtors will request that the Court conduct a hearing with respect to the Sixth Omnibus Objection and the response.

PLEASE TAKE FURTHER NOTICE THAT if a creditor whose claim is subject to the Sixth Omnibus Objection fails to file and serve a timely response, the Reorganized Debtors will present to the Bankruptcy Court an appropriate order with respect to such claim without further notice to the creditor.

DATED: New York, New York January 31, 2005

MILBANK, TWEED, HADLEY & M^CCLOY LLP

By: /s/ Deirdre Ann Sullivan Dennis F. Dunne (DD 7543) Susheel Kirpalani (SK 8926) Deirdre Ann Sullivan (DS 6867) 1 Chase Manhattan Plaza New York, New York 10005 (212) 530-5000

Attorneys for RCN Corporation, et al., Reorganized Debtors

Objection Deadline: February 24, 2005 at 4:00 p.m. (EST) Dennis F. Dunne (DD 7543) Susheel Kirpalani (SK 8926) Deirdre Ann Sullivan (DS 6867) MILBANK, TWEED, HADLEY & M^CCLOY LLP 1 Chase Manhattan Plaza New York, New York 10005 (212) 530-5000 Attorneys for RCN Corporation, et al., Reorganized Debtors UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK -----x In re : Chapter 11 RCN CORPORATION, et al., : Case No. 04-13638 (RDD) Reorganized Debtors. : Jointly Administered -----x

Hearing Date: March 3, 2005 at 10:00 a.m. (EST)

REORGANIZED DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. §§ 105(a), 502(b), AND 510(b) AND FED. R. BANKR. P. 3007

TO THE HONORABLE ROBERT D. DRAIN, UNITED STATES BANKRUPTCY JUDGE:

RCN Corporation ("<u>RCN</u>") and certain of its direct and indirect subsidiaries, reorganized debtors in the above-captioned cases (collectively, the "<u>Reorganized</u> <u>Debtors</u>"), hereby submit this Sixth Omnibus Objection to Claims (the "<u>Sixth Omnibus Objection</u>") pursuant to sections 105(a), 502(b), and 510(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1330 (as amended, the "<u>Bankruptcy</u> <u>Code</u>") and rule 3007 of the Federal Rules of Bankruptcy Procedure (the "<u>Bankruptcy Rules</u>") and, based upon the Declaration of Edward J. O'Hara In Support Of Reorganized Debtors' Sixth Omnibus Objection, dated January 21, 2005 (the "<u>O'Hara Decl.</u>," a copy of which is attached hereto as Exhibit H), hereby object to

- (1) the claims identified in <u>Exhibit A</u> attached hereto as being claims subject to litigation or dispute and seek an order disallowing such claims in their entirety and expunging such claims;
- (2) the claim identified in <u>Exhibit B</u> attached hereto as a claim that has been amended and superseded by another claim filed by the same claimant against RCN and seek an order disallowing in its entirety and expunging such claim;
- (3) the claims identified in <u>Exhibit C</u> attached hereto as claims that represent equity interests in RCN and seek an order disallowing such claims in their entirety and expunging such claims;
- (4) the claims identified in <u>Exhibit D</u> attached hereto as claims filed against non-debtor entities and seek an order disallowing such claims in their entirety and expunging such claims;
- (5) the claims identified in <u>Exhibit E</u> attached hereto as claims representing both equity interests and securities claims and seek an order disallowing such claims in their entirety to the extent such claims

represent equity interests and subordinating such claims to the extent such claims represent securities claims and expunging such claims;

- (6) the claims listed on <u>Exhibit F</u> attached hereto as claims that have been previously been ordered withdrawn (or deemed withdrawn); and
- (7) the claim listed on <u>Exhibit G</u> attached hereto as a claim subject to dispute and seek an order reducing and allowing such claim.

The claims objected to herein are more fully described below. The Reorganized Debtors respectfully represent as follows:

BACKGROUND

<u>Chapter 11 Filings</u>. On May 27, 2004, RCN,
 TEC Air, Inc. ("<u>TEC Air</u>"), RLH Property Corporation ("<u>RLH</u>
 <u>Property</u>"), RCN Finance, LLC ("<u>RCN Finance</u>"), and Hot Spots
 Productions, Inc. ("<u>Hot Spots</u>") filed in this Court
 voluntary petitions for relief under the Bankruptcy Code.
 On August 5, 2004, RCN Cable TV of Chicago, Inc. ("<u>RCN</u>
 <u>Cable</u>") commenced its chapter 11 case. On August 20, 2004,
 RCN Telecom Services of Virginia, Inc. ("<u>RCI Telecom</u>"), RCN
 Entertainment, Inc. ("<u>RCN Entertainment</u>"), 21st Century
 Telecom Services, Inc. ("<u>21st Century</u>"), and ON TV, Inc.
 ("ON TV") commenced their chapter 11 cases.

2. <u>Creditors' Committee</u>. On June 10, 2004, the United States Trustee appointed the Official Committee of Unsecured Creditors (the "<u>Creditors' Committee</u>"). The duties of the Creditors' Committee terminated as of the Effective Date (as defined below) except for limited purposes as outlined in the Plan (as defined below). No other official committees have been appointed or designated in these cases.

3. Bar Dates. On June 23, 2004, this Court entered an order establishing August 11, 2004 at 5:00 p.m. (Eastern Time) as the final date and time for the filing of individual proofs of claim in the RCN, Hot Spots, TEC Air, RCN Finance, and RCN Property cases [Docket No. 73]. On August 27, 2004, this Court entered an order establishing October 1, 2004 at 5:00 p.m. (Eastern Time) as the final date and time for the filing of individual proofs of claim in the RCN Entertainment, ON TV, 21st Century, RCN Telecom, and RCN Cable cases [Docket No. 185]. The Reorganized Debtors and the Court-approved claims agent, Bankruptcy Services, LLC, ensured that the claims forms and related notices were mailed out in a timely fashion [Docket Nos. 77, 81, and 226] and coordinated the timely publication of such notices in the Wall Street Journal (National Edition) [Docket Nos. 414 and 416].

4. <u>First Omnibus Objection</u>. On September 21, 2004, the Reorganized Debtors filed their First Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b) And Fed. R. Bankr. P. 3007, To (I) Equity Interests, (II) Securities Claims, (III) Redundant Public Debt Claims, And (IV) Insufficient Documentation Claims (the "<u>First Omnibus</u> <u>Objection</u>"). On November 3, 2004, the Court entered an order approving the First Omnibus Objection.

5. <u>Second Omnibus Objection</u>. On October 7, 2004, the Reorganized Debtors filed their 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 <u>Second</u> <u>Omnibus Objection</u>"). In the Second Omnibus Objection, the Debtors objected to non-debtor claims, improper debtor claims, satisfied claims, redundant claims, claims subject to litigation or dispute, securities claims to be subordinated, and equity interests to be disallowed. On November 16, 2004, the Court entered an order approving the Second Omnibus Objection.

<u>Third Omnibus Objection</u>. On October 21,
 2004, the Reorganized Debtors filed their Third Omnibus
 Objection To Claims Pursuant To 11 U.S.C. § 502(b) And Fed.
 R. Bankr. P. 3007 (the "<u>Third Omnibus Objection</u>"). In the
 Third Omnibus Objection, the Debtors objected to non-debtor

claims and claims subject to litigation or dispute. On December 2, 2004, the Court entered an order approving the Third Omnibus Objection.

7. <u>Fourth Omnibus Objection</u>. On October 21, 2004, the Reorganized Debtors filed their Fourth Omnibus Objection Pursuant To 11 U.S.C. §§ 502(b) And 510(b) And Fed. R. Bankr. P. 3003 And 3007 To Claims (the "<u>Fourth</u> <u>Omnibus Objection</u>"). In the Fourth Omnibus Objection, the Debtors objected to non-debtor claims, late-filed claims, a claim with insufficient documentation, equity interests to be disallowed, and claims representing both equity interests to be disallowed and securities claims to be subordinated. On December 2, 2004, the Court entered an order approving the Fourth Omnibus Objection.

8. <u>Fifth Omnibus Objection</u>. On October 21, 2004, the Reorganized Debtors filed their Fifth Omnibus Objection To Claims Pursuant To Bankruptcy Code Sections 105(a) And 502 And Bankruptcy Rules 3001 And 3007 (the "<u>Fifth Omnibus Objection</u>"). In the Fifth Omnibus Objection, the Debtors objected to disputed claims. On December 2, 2004, the Court entered an order approving the Fifth Omnibus Objection.

9. <u>Plan of Reorganization</u>. On October 12, 2004, the Reorganized Debtors filed their Joint Plan of

Reorganization of RCN Corporation and Certain Subsidiaries (the "<u>Plan</u>"). On December 8, 2004, this Court entered an order confirming the Plan, and on December 21, 2004, the effective date occurred (the "Effective Date").

10. <u>Distribution to Creditors</u>. As of the date hereof, only a partial distribution has been made to holders of Class 5 Allowed Claims due to the reserve for disputed and unliquidated claims. It is expected that full distributions to holders of Class 4, Class 6, Class 7, and Class 8 Claims entitled to receive distributions are expected to commence shortly. Remaining distributions to holders of Class 5 Allowed Claims will be made as and when objections to disputed and unliquidated claims are resolved.

11. <u>Jurisdiction</u>. This Court has jurisdiction over this Sixth Omnibus Objection under 28 U.S.C. § 1334. This matter constitutes a core proceeding as that term is defined in 28 U.S.C. § 157. Venue of the Reorganized Debtors' chapter 11 cases and this Sixth Omnibus Objection are proper in this district under 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are sections 105(a), 502(b), and 510(b) of the Bankruptcy Code.

OBJECTIONS

12. The Reorganized Debtors object to each of the claims identified on Exhibits A through \underline{G} attached hereto on the following grounds:

(A) <u>Claims Subject To Litigation Or Dispute To</u> <u>Be Disallowed</u>. Listed on <u>Exhibit A</u> are claims that are subject to litigation or dispute and should be disallowed in their entirety and expunged for the following particular reasons:

> (i) Claim number 2079 ("<u>Claim No. 2079</u>") filed by the State of New Jersey asserts an unsecured priority claim in the amount of \$4,289.40 against RCN on account of corporate business taxes for the periods ending December 31, 1995 through December 31, 1998 and the beginning of 2000. O'Hara Decl. at ¶ 3. RCN's books and records indicate that it was not registered in the State of New Jersey to do business in that state until March 21, 2000 (a copy of the New Jersey Certificate of Authority is annexed as <u>Exhibit 1</u> to <u>Exhibit A</u> attached hereto). O'Hara Decl. at ¶ 3.

Accordingly, Claim No. 2079 should be disallowed in its entirety and expunged.

- (ii) Claim number 2052 ("<u>Claim No. 2052</u>") filed by the City of Chicago asserts a general unsecured claim in the amount of \$3,000 against RCN on account of unpaid inspectional or privilege fees for property held by RCN. O'Hara Decl. at ¶ 4. RCN's books and records indicate that the claim was paid by check number 207545, dated December 1, 2004, in the amount of \$3,000 (evidence of which is annexed as <u>Exhibit 2</u> to <u>Exhibit A</u> attached hereto). O'Hara Decl. at ¶ 4. Accordingly, Claim No. 2052 should be disallowed in its entirety and expunged.
- (iii) Claim number 1095 ("<u>Claim No. 1095</u>") filed by New York City Industrial Development Agency asserts a general unsecured claim in the amount of \$2,500 against RCN on account of a service fee for the year ending December 31, 2004. O'Hara Decl. at ¶ 5. The service fee relates to a real property lease agreement, dated January 1, 2002,

which was terminated in accordance with section 10.1(b) of such agreement on January 24, 2003 (a copy of the letter of termination is annexed as <u>Exhibit 3</u> to <u>Exhibit A</u> attached hereto). O'Hara Decl. at ¶ 5. Accordingly, Claim No. 1095 should be disallowed in its entirety and expunged.

Claim number 665 ("Claim No. 665") filed by (iv) Robertson Properties, LC asserts a general unsecured claim in the amount of \$1,238.34 against RCN on account of late fees related to a Starpower Communications, LLC, a nondebtor subsidiary of RCN, lease. O'Hara Decl. at ¶ 6. Claim No. 665 offers no basis for holding RCN liable for the liability of one of its non-debtor subsidiaries. O'Hara Decl. at ¶ 6. Ιt appears that Claim No. 665 was improperly filed against RCN in its chapter 11 case. O'Hara Decl. at \P 6. In addition, the fees were paid by check number 42584, dated October 12, 2004, in the amount of \$1,238.34 (a copy of which is annexed as Exhibit 4 to Exhibit A attached hereto).

O'Hara Decl. at ¶ 6. Accordingly, Claim No. 665 should be disallowed in its entirety and expunged on the basis that (i) it is not an obligation of the Reorganized Debtors, and in the alternative, (ii) the liability has been satisfied in full.

(B) <u>Superseded Claim To Be Disallowed</u>. Listed on <u>Exhibit B</u> is claim number 1542 ("<u>Claim No. 1542</u>") filed by Affinitas Corporation, which claim was amended and superseded by claim number 2077 ("<u>Claim No. 2077</u>," a copy of which, excluding exhibits, is annexed as <u>Exhibit 1</u> to <u>Exhibit B</u> attached hereto). O'Hara Decl. at ¶ 7. Claim No. 2077 has been allowed as a Class 5 Claim and will receive distributions in accordance with the Plan. O'Hara Decl. at ¶ 7. Accordingly, Claim No. 1542 should be disallowed in its entirety and expunged.

(C) <u>Equity Interests To Be Disallowed</u>. Listed on <u>Exhibit C</u> are claim number 2076 ("<u>Claim No. 2076</u>") filed by Ms. Idele Moskowitz and claim number 2089 ("<u>Claim No.</u> <u>2089</u>") filed by Ms. Loretta M. Rudolph, as trustee for Living Trust, dated August 26, 1996. Both Claim No. 2076 and Claim No. 2089 represent claims based solely on an ownership interest in, or possession of, any of the common stock of RCN. O'Hara Decl. at ¶ 8. Proofs of interest do

not constitute "claims" within the meaning of section 101(5) of the Bankruptcy Code. Accordingly, Claim No. 2076 and Claim No. 2089 should be disallowed in their entirety and expunged.

(D) <u>Non-Debtor Claims To Be Disallowed</u>. Listed on <u>Exhibit D</u> are claims against non-debtor entities which should be disallowed in their entirety and expunged.

Claim number 2086 ("<u>Claim No. 2086</u>") filed by Regen Capital I, as administrative agent for AT&T Corp., asserts a general unsecured claim in the amount of \$73,058.72 on account of various unpaid accounts for longdistance telephone service. Claim No. 2086 is asserted in the chapter 11 case of Hot Spots (Case No. 04-13637 (RDD)). The Reorganized Debtors' books and records indicate that such accounts are neither used by nor the liability of the Reorganized Debtors. O'Hara Decl. at ¶ 9. It appears that Claim No. 2086 was improperly filed against Hot Spots in its chapter 11 case. O'Hara Decl. at ¶ 9. Accordingly, Claim No. 2086 should be disallowed in its entirety and expunged.

Claim Number 2088 ("<u>Claim No. 2088</u>") filed by the West Virginia State Tax Division asserts an unsecured priority claim in the amount of \$50 against RCN on account of business franchise taxes for RCN Telecom Services, Inc.,

a non-debtor subsidiary of RCN. O'Hara Decl. at ¶ 10. Claim No. 2088 offers no basis for holding RCN liable for the liability of one of its non-debtor subsidiaries. O'Hara Decl. at ¶ 10. It appears that Claim No. 2088 was improperly filed against RCN in its chapter 11 case. O'Hara Decl. at ¶ 10. Accordingly, Claim No. 2088 should be disallowed in its entirety and expunged.

(E) Claims Representing Both Equity Interests To Be Disallowed And Securities Claims To Be Subordinated. Listed on Exhibit E are claim number 2087 ("Claim No. 2087") filed by Mr. John Appleman, claim number 2078 ("Claim No. 2078") filed by Mr. Joseph P. Credendino, claim number 2084 ("Claim No. 2084") filed by Ms. Melissa Darm, and claim number 2082 ("Claim No. 2082") filed by Mr. Ken Kraus. Claim No. 2087, Claim No. 2078, Claim No. 2084, and Claim No. 2082 each represents equity interests to be disallowed and securities claims to be subordinated. O'Hara Decl. at ¶ 11. Proofs of interest do not constitute "claims" within the meaning of section 101(5) of the Bankruptcy Code. Accordingly, Claim No. 2087, Claim No. 2078, Claim No. 2084, and Claim No. 2082 should be (i) disallowed in their entirety and expunded to the extent such claims represent equity interests and (ii) subordinated and treated as Class 9 Claims to the extent

such claims assert securities claims subject to subordination under § 510(b) of the Bankruptcy Code.

(F) Claims Previously Deemed Withdrawn. Listed on Exhibit F are claims number 930 ("Claim No. 930") filed by Mr. Peter S. Brodsky, claim number 918 ("Claim No. 918") filed by Mr. James Q. Crowe, claim number 913 ("Claim No. 913") filed by Mr. Eugene Roth, Esq., claim number 934 ("Claim No. 934") filed by Mr. Al Fasola, claim number 939 ("Claim No. 939") filed by Mr. Richard R. Jaros, claim number 924 ("Claim No. 924") filed by Mr. David C. McCourt, claim number 1032 ("Claim No. 1032") filed by Mr. Walter Scott, Jr., and claim number 1031 ("Claim No. 1031") filed by Mr. Michael B. Yanney (collectively, the "D&O Claims"). Each of the D&O Claims is a claim filed by a current or former director and/or officer of the Reorganized Debtors. O'Hara Decl. at ¶ 12. On September 30, 2004, the Reorganized Debtors filed a Motion For An Order Under 11 U.S.C. §§ 105 And 363 Authorizing The Purchase Of Renewal And Extended Reporting Director & Officer Liability Insurance Coverage (the "D&O Insurance Motion") [Docket No. O'Hara Decl. at ¶ 12. As indicated in the D&O 265]. Insurance Motion, the directors and officers that had filed proofs of claim against the Reorganized Debtors agreed that such claims would be withdrawn (or deemed withdrawn) as of

any effective date of a plan of the Reorganized Debtors, provided that the proposed insurance coverage was procured. O'Hara Decl. at ¶ 12.

On October 15, 2004, this Court entered an order (a copy of which is annexed as <u>Exhibit 1</u> to <u>Exhibit F</u> attached hereto) [Docket No. 304] approving the D&O Insurance Motion, which order states that

> [p]rovided that the Debtors procure the Proposed Coverage, any and all Claims (as that term is defined in section 101(5) of the Bankruptcy Code) against the Debtors or their estates for indemnification, reimbursement or contribution asserted by or on behalf of the Debtors' directors and officers shall be withdrawn (or deemed withdrawn) on the effective date of any plan of reorganization for the Debtors.

Order Authorizing Purchase of Renewal and Extended Reporting Director & Officer Liability Insurance Coverage, dated October 15, 2004 [Docket No. 304], at pg. 2. The Reorganized Debtors have procured the insurance coverage contemplated in the D&O Insurance Motion. O'Hara Decl. at ¶ 12. Although the Effective Date occurred on December 21, 2004, the D&O Claims remain on the Reorganized Debtors' Claims Register. O'Hara Decl. at ¶ 12. Accordingly, the Reorganized Debtors ask that the Court order the D&O Claims expunged.

(G) Disputed Claim To Be Reduced And Allowed.

Listed on Exhibit G is claim number 2081 ("Claim No. 2081") filed by the State of New Jersey. Claim No. 2081 asserts an unsecured priority claim against TEC Air in the amount of (i) \$1,000 on account of missing employer withholdings gross income tax returns for the quarters ending March 1997 and December 1998 and (ii) \$10,000 on account of missing sales and use tax returns for various quarters between October 1995 and September 2003. O'Hara Decl. at ¶ 13. TEC Air's books and records indicate that \$462.72 is owed on account of missing employer withholdings gross income tax returns for the quarter ending December 1998 (a copy of TEC Air's State of New Jersey Employer's Quarterly Report for period ending December 1998 is annexed as Exhibit 1 to Exhibit G attached hereto) and that no outstanding tax liability exists for the quarter ending March 1997 (a copy of TEC Air's Quarterly Federal Tax Return for quarter ending March 1997 is annexed as Exhibit 2 to Exhibit G attached hereto). O'Hara Decl. at ¶ 13. TEC Air's books and records indicate that there are no outstanding liabilities on account of missing sales and use tax returns. O'Hara Decl. at ¶ 13. RCN Telecom Services, Inc., a non-debtor subsidiary of RCN, has subsequently submitted tax returns (copies of which are annexed as

Exhibit 3 to Exhibit G attached hereto) on behalf of TEC Air to the State of New Jersey, and according to the returns filed, no amount is due to the State of New Jersey on account of missing sales and use tax returns. O'Hara Decl. at ¶ 13. Accordingly, Claim No. 2081 should be reduced to \$462.72 and allowed as a Priority Tax Claim (as defined in the Plan).

RESPONSES TO SIXTH OMNIBUS OBJECTION

13. Pursuant to Local Bankruptcy Rule 9006-1, any claimant that wishes to contest the relief requested in this Sixth Omnibus Objection must file and serve a response by no later than February 24, 2005 at 4:00 p.m. (Eastern Standard Time).

14. Each such written response must be served on the following parties: (i) counsel for RCN, Milbank, Tweed, Hadley & M^cCloy LLP, Attention: Susheel Kirpalani, Esq. and Deirdre Ann Sullivan, Esq., 1 Chase Manhattan Plaza, New York, New York 10005; (ii) Office of the United States Trustee, Southern District of New York, Attention: Paul K. Schwartzberg, Esq., 33 Whitehall Street, 21st Floor, New York, New York 10004; and (iii) United States Bankruptcy Court for the Southern District of New York, Attention: Chambers of the Honorable Robert D. Drain, Alexander

Hamilton Customs House, One Bowling Green, New York, New York 10004.

15. The Reorganized Debtors request that at a minimum each response 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 Sixth Omnibus Objection;
- (b) the name of the creditor, claim number, and description of the basis for the amount of the asserted claim;
- (c) a concise statement setting forth the reasons why the relief requested in the Sixth Omnibus Objection with respect to the relevant claim should not be granted, including, but not limited to, the specific factual and legal basis upon which the creditor will rely in opposing the Sixth 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 Sixth 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 indicated 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 representative) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the creditor.

16. If a response is properly filed and served in accordance with the above procedures, the Reorganized Debtors will endeavor to reach a consensual resolution. If no consensual resolution is reached, the Reorganized Debtors request that the Court conduct a hearing with respect to the Sixth Omnibus Objection and response.

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

18. If a response contains an address for the creditor different that that indicated in the objected to proof of claim, the address indicated in the response shall control and shall constitute the service address for other future service of papers upon that creditor.

GENERAL RESERVATION OF RIGHTS

19. The Reorganized Debtors reserve their rights to (a) amend this Sixth Omnibus Objection, (b) file additional objections to the Claims identified in this Sixth Omnibus Objection, or (c) assert on any other ground and at any time an objection to the claims addressed in this Sixth Omnibus Objection.

WAIVER OF MEMORANDUM OF LAW

20. The Reorganized Debtors submit that no new or novel issue of law is presented with respect to the matters contained herein and respectfully request that the requirement of a separate memorandum of law under Local Bankruptcy Rule 9013-1(b) be waived.

NOTICE

21. Notice of this Sixth Omnibus Objection has been given to (i) the United States Trustee, (ii) each claimant whose claim is subject to this Sixth Omnibus Objection, and (iii) those entities that have formally requested receipt of pleadings in these cases pursuant to

Bankruptcy Rule 2002. In light of the relief requested herein, the Reorganized Debtors submit that no other or further notice is required.

WHEREFORE, the Reorganized Debtors respectfully request that the Court enter an order, substantially in the form attached hereto as Exhibit I, (i) disallowing in their entirety and expunging the claims (Claim Nos. 2052, 1095, 665, and 2079) listed in Exhibit A attached hereto; (ii) disallowing in its entirety the claim (Claim No. 1542) listed in Exhibit B attached hereto; (iii) disallowing in their entirety and expunging the equity interests (Claim Nos. 2076 and 2089) listed in Exhibit C attached hereto; (iv) disallowing in their entirety and expunging the nondebtor claims (Claim Nos. 2086 and 2088) listed in Exhibit D attached hereto; (v) disallowing in their entirety and expunging the claims (Claim Nos. 2087, 2078, 2084, and 2082) listed in Exhibit E attached hereto to the extent such claims represent equity interests and subordinating such claims to the extent such claims represent securities claims; (vi) disallowing and expunging the D&O Claims (Claim Nos. 930, 918, 913, 934, 939, 924, 1032, and 1031) listed in Exhibit F attached hereto; (vii) reducing the claim (Claim No. 2081) listed in Exhibit G attached hereto to \$462.72 and allowing such claim; and (viii) granting the

Reorganized Debtors such other and further relief as is

just and proper.

DATED: New York, New York January 31, 2005

MILBANK, TWEED, HADLEY & M^CCLOY LLP

By: /s/ Deirdre Ann Sullivan Dennis F. Dunne (DD 7543) Susheel Kirpalani (SK 8926) Deirdre Ann Sullivan (DS 6867) 1 Chase Manhattan Plaza New York, New York 10005 (212) 530-5000

Attorneys for RCN Corporation, <u>et al.</u>, Reorganized Debtors

EXHIBIT A

RCN CORPORATION, ET AL.,	í	Claims	Subject to L	Claims Subject to Litigation or Dispute	pute			
Case No. 04-1363 (RUD), 04-1368 (RDD), 04-13508 (RDD)	100	Exhil	bit A - 6th O	Exhibit A - 6th Omnibus Objection	no			
Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*		Remaining Claim Amount		Basis for Objection
CITY OF CHICAGO CHICAGO DEPARTMENT OF REVENUE ATTN: BUSINESS BANKRUPCTY UNIT 333 SOUTH STATE ST., SUITE 540 CHICAGO, IL 60604	2052	04-15120(RDD)	9/27/2004	S3,000.00	C	S0.00	Ð	Claim was paid by check #207545 in the amount of \$3,000.00, dated December 1, 2004.
NEW YORK CITY INDUSTRIAL DEVELOPMENT AGENCY 110 WILLIAM ST 4TH FL ATTN: M. BREE NEW YORK, NY 10038	1095	04-13638(RDD)	8/10/2004	\$2,500.00	D	80.00	n	Notification of lease termination was provided 1/24/03. Amounts claimed for fee's in 2004 are not due.
ROBERTSON PROPERTIES, LC 100 N. WASHINGTON ST. FALLS CHURCH, VA 22046	665	04-13638(RDD)	7/30/2004	S1,238.34	D .	\$0.00	n	Claim was paid by check #42584 in the amount of \$1,238.34, dated October 12, 2004.
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	2079	04-13638(RDD)	10/27/2004	S4,289.40	ק	00'00 S	n	RCN Corporation was not authorized to do business in New Jersey until March 21, 2002 therefore state francise taxes for prior years are not due.
TOTALS:	4			\$11,027.74				

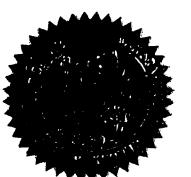
- END OF EXHIBIT -

EXHIBIT 1

STATE OF NEW JERSEY DEPARTMENT OF TREASURY CERTIFICATE OF AUTHORITY

RCN CORPORATION Doing Business As RCN TELECOM CORPORATION 0100811106

I, the Treasurer of the State of New Jersey, do hereby certify that the above-named Foreign Corporation (DBA) organized under the laws of Delaware, has complied with all the requirements of Title 14A of the New Jersey Statutes, and that the business or activity of said Foreign Corporation (DBA) to be carried on within the State of New Jersey is such as may be lawfully carried on by a Foreign Corporation (DBA) filed under the laws of this State for similar business or activity. The Certificate of Authority was duly filed March 21st, 2000.



IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my Official Seal at Trenton, this 22nd day of March, 2000

Roland M Machold

A (Fo	New Jersey Division of Revenue Commercial Recording Ipplication for Certificate of Authority r Use by Foreiga Profit and Noaprofit Corporations	MAD 91 2000
		Sinta Transferes
Check Appropriate Statute: NJSA 14A:13-4 NJSA 15A:13-4	New Jersey Profit Corporation Act New Jersey Nouprofit Corporation	Act (File in Triplicate)
Pursuant to the provisions of the undersigned corporation h New Jersey and for that purp	the appropriate Statute, checked above, of the appropriate Statute, checked above, of the ereby applies for the Authority to conduct the solution ose certifies to the following:	he New Jersey Statutes, business/activities in
Name of Corporation: RCN Te Incorporated under the laws of Date of Foreign Incorporation The address of its main office (Street and postal designation	lecom Corporation, doing business in Delaware as RCN f: Delaware ; February 19, 1997 or headquarters is:	Corporation
105 Carnegie Center		
(City) Princeton	(State) New Jersey	(Zip) 08540-6215
(Agent's Name) John J. Jones (Street and postal designation 105 Carnegie Center (City) Princeton	Registered Agent in New Jersey is:) (State) New Jersey	(Zip) 08540-6215
	agent of the corporation upon whom proce	ss against the corporation
 The period of its duration is: The business/activities which it is also authorized to condu- 	Perpetual a the corporation is authorized to conduct in ct in its home jurisdiction are: Telecommunica	n New Jersey, and which ation services.
Note: Attach a Good Staudi 30 days prior to filing	ng Certificate from the home state dated r in New Jersey.	to more than
Signature: Jel 0 7.	47	ite: March 22, 2000
Title: John D. Filipowicz, Senior Vi	the Board, President, or Vice President	

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EXHIBIT 2

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N2400104	3,000.00	11-DEC-2004	P0#97424						
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EXHIBIT 3

RCN TELECOM SERVICES, INC.

118-29 Queens Blvd. Forest Hills, New York 11357

January 24, 2003

Chairman New York City Industrial Development Agency 110 William Street New York, New York 10038

> LEASE AGREEMENT dated as of January 1, 2002 between New York City Industrial Development Agency Re: ("Agency") and RCN Corporation, RCN Telecom Services, Inc., RCN Internet Services Inc., and UNET Holding Corp ("Companies").

292

Dear Mr. Chairman:

Pursuant to the terms of Section 10.1(b) of above mentioned Lease Agreement, the Companies hereby notify the Agency that the Companies are terminating the Lease Agreement. Kindly forward to us a final statement of any amounts due and payable in connection with the termination, pursuant to Section 10.1(b).

Should you have any questions about this notice, please contact me to discuss at (718) 577-3760.

Sincerely,

RCN TELECOM SERVICES, INC.

By:

Tesman Sr. Facility Manager, RCN

Cc: Ms. Pat Wilson, Director of Compliance, IDA Ms. Carolyn Edwards, Executive Director, IDA Mr. James Herring, VP Real-Estate, RCN Mr. Jeffery White, CFO, RCN

EXHIBIT 4

Starpower Communications	, LLC	CHECK DATE	CHECK AMOUNT
105 Carnegie Center Princeton, NJ 08540	CHECK NUMBER	12-OCT-04	*********\$1,238.34
PAY One thousand two hundred thirty eigh ROBERTSON PROPERTIES, LC 100 NORTH WASHINGTON ST FALLS CHURCH, VA 22048		AUTHOR	
	ENT CONTAINS AN ARTIFICIAL WATE	DMARK - HOLD AT AN ANGL	E TO VIEW

0612510759001 101-02411050 110320042202182704204	
PROCESSED 11032004 PK:05 E13565 2500391630	

Account Number	Serial Number	Dollar Amount	Item Status	Image Status	Issue Date	Paid Date
00009004954267	0000042584	\$1,238.34	CDA	Yes	10/12/2004	11/03/2004
CD Volume ID	Sequence Number	Additional Data				
20041130377001	0025391630					

Starpower Communications, LLC

105 Camegie Center • `Princeton, NJ 08540

INVOICE NUMBER	INVOICE DATE	DESCR	IPTION	GROSS AMOUNT	DISCOUNT	NET AMOUNT
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				\$1 238.34		\$1,238
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ER FALLS CHU	RCH, VA 22046			· * .	•	· ·
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		CUMENT CONTAINS AN		ARK . HOLD AT AN A	NGLE TO VIEW	

EXHIBIT B

G15060E000 Listing E-010 Online: Objection Cubic Distribution Cubic Distribution<	CIN CURTURATION, ET AL., Case No. 04-13637(RDD)- 04-13641(RDD). 04-15505(RDD).	04/81010						
Matter of Claimet Running Example Cambra Standing <	4-15506(RDD), 04-15508(RDD)	Variation	Exhibit B	s - 6th Omnibus	Objection			
MTRN 3071 1342 04.1353440 DD 3.122004 Clambabee Armonde 1	Name and Address of Claimant	Remaining Claim Number	Claim To Be Expunged	Case Number	Date Claim Filed	Total Claim Amount*		Basis for Objection
I 51,209,403.86 END OF EXHIBIT- END OF EXHIBIT-	AFFINITAS CORPORATION 2233 D ST #100 SUITE 1200 LINCOLN, NE 68502	2077	1542	04-13638(RDD)	8/12/2004	\$1,209,403.8		Claim has been Amended
- END OF EXHIBIT	TOTALS:		1			\$1,209,403.	86	
				· END OF EXHIBIT -				
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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.

Page 1 of 1

EXHIBIT 1

UNITED STATES BANK Q.CN CORPORATION O P.O. BOX 5043, BOW NEW YORK, NY 102	LAIMS PROCESSING LING GREEN STATION	IN DISTRICT OF NEW YORK	ſ	PROOF OF CLAIM
In Re: RCN Corpor		Chapter 11 Case No. 04-13638 (RDD) (Jointly Administered)		- Filed: USBC - Southern District of New York
Name of Debtor Against Which	Claim is Held	Case No. of Debtor	1	RCN Corporation, E1 Al. 04-13638 (RDD) 0000002077
RCN CORPORATION		Case No: 04-13638(RDD)		
arsing after the cor-	d not be used to make a clar minimement of the case - V r ase may be filed pursuant to			
AFFINITAS	02 .DBF,SCHED_NO) SCHEDI CORPORATION 13TH STREET	μЕ #: 6 380 00170****	 Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check box if you have never received any notices from the bankruptcy court in this case. Check box if the address differs from the address on the envelope sent to you by the court. 	Your claim is scheduled by the Debtor as: \$1,569,658.00 UNSECURED JNLIQUIDATED CONTINGENT
Account or other numbe	by which creditor identifies	debtor:	Check here if this claim:	
Affin	itas		replaces 🖄 ame	ends a previously filed claim, d ated: $8/12/04$ (1542)
Taxes	med /wrongful death	(explain)	Wages, salaries, and co	ined in 11 U.S.C. § 1114(a) ompensation (fill out below) 5#:
		((date)	(date)
2. Date debt was incur May 26, 20	red:)04 thru June 27	7, 2004	3. If court judgment, da	te obtained:
If all or part of your o	-	(unsecured nonpriority) riority, also complete Item 5 or 7		- \$1,670,969,45 (unsecured priority) ze d statement of all interest or additional charges.
5. Secured Claim. Check this box if you Brief Description of C Real Estate Other	claim is secured by collateral collateral: Motor Vehicle	(including a right of setoff).	 7. Unsecured Priority Cl. Check this box if you h Amount entitled to prio Specify the priority of the 	nave an unsecured priority claim prity \$
Value of Collateral: 5	nd other charges at time case	- filed included in secured claim, if	filing of the bankruptcy earlier - 11 U.S.C. § 50 Contributions to an Up to \$2, 225 of dep	commissions (up to \$4, 925), earned within 90 days before petition or cessation of the debtor's business, whichever is 07(a)(3). employee benefit plan - 11 U.S.C. § 507(a)(4). posits toward purchase, lease, or rental of property or I, family, or household use - 11 U.S.C. § 507(a)(6).
Check this box if: a)	ity Claim: \$ <u>1,670,96</u> here is no collateral or lien sec he property securing it, or if c)	uring your claim, or b) your	child - 11 U.S.C. §	wed to governmental units - 11 U.S.C. § 507(a)(8). licable paragraph of 11 U.S.C. § 507(a)().
proof of claim. 9. Supporting Docume	nts: Attach copies of supportion	as been credited and deducted for th <i>ng documents</i> , such as promissory n intracts, court judgments, mortgages	otes, purchase orde rs,	D E E E E E E E E E E E E E E E E E E E
voluminous, attach a s	ummary.	the documents are not available, explored of the filing of your claim, enclose a		CLAIMS PROCESSING CENTER
envelope and copy of Date 10/21/2004	his proof of claim.	any, of the creditor or other person sutho		USBC. SDNY 4
	A			
10/21/2001	Grant A. Forsbe	rg _/ ///		ļ

EXHIBIT C

	Basis for Objection	Equity Interest To Be Disallowed	Equity Interest To Be Disallowed
	Claim Priority Status	Х	×
Equity Interests To Be Disallowed Exhibit C - 6th Omnibus Objection	Total Claim Amount*	No Amount Specified	No Amount Specified
Equity Interests To Be Disallowed Exhibit C - 6th Omnibus Objection	Date Claim Filed	10/25/2004	12/3/2004
Equity In Exhibit C	Case Number	04-13638(RDD)	04-13638(RDD)
TO ^T	Claim Number	2076	2089
RCN CORPORATION, ET AL., Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)	Name and Address of Claimant	MOSKOWITZ, IDELE 169 W 21ST ST. NEW YORK, NY 10011	RUDOLPH, LORETTA M. TTEE LIVING TRUST DATED 8/26/96 1844 FIFTH STREET BETHLEHEM, PA 18020-5730

Amount Specified	
No	
7	
TOTALS:	

- END OF EXHIBIT -

Page 1 of 1

EXHIBIT D

		Claim Priority Basis for Objection Status	U Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases	S Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases	
Jaims	Exhibit D - 6th Omnibus Objection	Total Claim Amount*	S 73,057.72	\$50.00	\$73,107.72
Non-Debtor Claims	D - 6th Omni	Date Claim Filed	8/23/2004	11/29/2004	
	Exhibit	Case Number	04-13637(RDD)	04-13638(RDD)	
laa		Claim Number	2086	2088	2
RCN CORPORATION, ET AL., Case No. 04-13637(RDD) - 04-13637(RDD) Case No. 04-13637(RDD) - 04-13505(RDD)	04-15506(RDD), 04-15508(RDD)	Name and Address of Claimant	REGEN CAPITAL I, AS ADMIN AGENT OF AT&T CORP. P.O. BOX 237210, ANSONIA STATION ATTN: NEIL HERSKOWITZ NEW YORK, NY 10023	WEST VIRGINIA STATE TAX DIVISION P.O. BOX 766 CHARLESTON, WV 25323-0766	TOTALS:

- END OF EXHIBIT -

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

Page 1 of 1

EXHIBIT E

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

Claims Representing Both Equity Interests To Be Disallowed and Securities Claims To Be Subordinated

Exhibit E - 6th Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
APPEMAN, JOHN STE #1, BOX 359 JOHNSTOWN, NE 69214	2087	04-13638(RDD)	11/24/2004	\$2,393.95	n	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
CREDENDINO, JOSEPH P. 88 NORTH HIGHLAND AVE OSSINING, NY 10562-3431	2078	04-13638(RDD)	10/26/2004	\$3,046.90	ď	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
DARM, MELISSA 16755 GRAEF CIRCLE LAKE OSWEGO, OR 97035	2084	04-13638(RDD)	11/1/2004	\$2,965.63	n	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
KRAUS, KEN P.O. BOX 6 SHELTER ISLAND HEIGHTS, NY 11965	2082	04-13638(RDD)	10/28/2004	\$2,500.00	n	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
TOTALS:	4			\$10,906.48		
	-		END OF EXHIRIT -			

Page 1 of 1

EXHIBIT F

RCN CORPORATION, ET AL., Coss No. 04.1353700101-04.135410010-04.1550500101	L., 1/PDD_04		Claims	Claims Previously Deemed Withdrawn	ed Withdrawn	
04-15506(RDD), 04-15508(RDD)		TOTAL POACE	Exhil	Exhibit F – 6th Omnibus Objection	us Objection	
Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount	Remaining Claim Amount	Basis for Objection
Peter S. Brodsky Hicks, Muse, Tate & Furst 200 Crescent Court, Suite 1600 Dallas, TX 75201	930	04-13638(RDD)	10/5/04	Unliquidated	\$ 0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
James Q. Crowe Level 3 Communications, Inc. 1025 Eldorado Blvd. Broomfield, CO 80021	918	04-13638(RDD)	10/5/04	Unliquidated	\$0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
Eugene Roth, Esq. Rosenn, Jenkins & Greenwald 15 South Franklin Street Wilkes-Barre, PA 18711	913	04-13638(RDD)	10/5/04	Unliquidated	\$ 0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
Al Fasola 2755 Magnolia Woods Drive Mount Pleasant, SC 29464	934	04-13638(RDD)	10/5/04	Unliquidated	\$ 0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
Richard R. Jaros 1160 N. Green Bay Road Lake Forest, IL 60045	939	04-13638(RDD)	10/5/04	Unliquidated	\$0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
David C. McCourt RCN Corporation 105 Camegie Center Princeton, NJ 08540	924	04-13638(RDD)	10/5/04	Unliquidated	\$0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion

Page 1 of 2

Walter Scott, Jr. 3555 Farnam St. Omaha, NE 68131	1032	04-13638(RDD)	10/6/04	Unliquidated	\$0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
Michael B. Yanney America First Companies, L.L.P. 2850 Woodmen Tower 1700 Farnam Street Omaha, NE 68102	1031	04-13638(RDD)	10/6/04	Unliquidated	\$0.00	Deemed withdrawn as of Effective Date of Reorganized Debtors, pursuant to the order approving D&O Insurance Motion
TOTALS:	œ			00.08	\$0.00	

- END OF EXHIBIT -

Page 2 of 2

EXHIBIT 1

UNITED STATES BANKRUP SOUTHERN DISTRICT OF N		
	×	4
In re		Chapter 11
RCN CORPORATION, et al.,	:	Case No. 04-13638 (RDD)
	: Debtors.	(Jointly Administered)
	: ::	K

ORDER UNDER 11 U.S.C. §§ 105 AND 363 AUTHORIZING THE PURCHASE OF RENEWAL AND EXTENDED REPORTING DIRECTOR & OFFICER LIABILITY INSURANCE COVERAGE

Upon the motion (the "Motion")¹ of the Debtors for entry of an Order

Under 11 U.S.C. §§ 105 and 363(b) Authorizing the Purchase of Renewal and Extended Reporting Director & Officer Liability Insurance Coverage; and the Court having reviewed the Motion, and the Court being satisfied that it is necessary and in the best interests of the Debtors, their estates, creditors, and parties in interest; and it appearing that notice of the Motion was good and sufficient under the particular circumstances and that no other or further notice need be given; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby

1

Unless otherwise defined herein, capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

ORDERED, ADJUDGED AND DECREED THAT:

1. The Motion is GRANTED.

2. The Debtors' decision to utilize estate funds to procure the Proposed Coverage, upon terms and conditions no less favorable to the Debtors than those attached to the Motion as Exhibit A, is reasonable and appropriate under the circumstances.

3. The Debtors are authorized to consummate the purchase of the Proposed Coverage and to take any and all actions necessary or desirable to perform the Debtors' obligations and transactions contemplated thereby, including, but not limited to, paying the premiums or any other fees and charges necessary to obtain the Proposed Coverage.

4. Provided that the Debtors procure the Proposed Coverage, any and all Claims (as that term is defined in section 101(5) of the Bankruptcy Code) against the Debtors or their estates for indemnification, reimbursement or contribution asserted by or on behalf of the Debtors' directors and officers shall be withdrawn (or deemed withdrawn) on the effective date of any plan of reorganization for the Debtors.

2

5. The requirements of Rule 9013-1(b) of the Local Bankruptcy

Rules for the Southern District of New York for the filing of a memorandum of law is waived.

6. Notwithstanding Rule 6004(g) of the Federal Rules of

Bankruptcy Procedure, this Order shall take effect immediately upon its entry.

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Dated: New York, New York October 15, 2004

> /s/Robert D. Drain UNITED STATES BANKRUPTCY JUDGE

EXHIBIT G

RCN CORPORATION, ET AL., Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD), 04-15506(RDD), 04-15508(RDD)	<u>, (DD),</u>	, Exhib	Claim Subject to Dispute bit G - 6th Omnibus Obje	Claim Subject to Dispute Exhibit G - 6th Omnibus Objection		
Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Remaining Claim Amount	Basis for Objection
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY PO BOX 245 TRENTON, NJ 08695	2081	04-13641(RDD)	10/27/2004	S11,000.00 P	S462.72 P	Claim subject to dispute
TOTALS:	1			\$11,000.00		

- END OF EXHIBIT -

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

Page 1 of 1

EXHIBIT 1

(hr - - - - A) 125 ž 2 10952.010 536.72 369,579.66 26007.66 109.5.2.60 109.52 76.2.3/2 999.44 02.8.8% 5.36.72 11. Balance S Dum S CLUE OF 6. Total Dr Conkributions 20/ 5. Total UI. WF & HC Confribution Multiply (Jac 3 By Total UI. WF. & HC Rate 9, Yolul Peymenie & Credite Total of All Wages Paid Subject to UI, DI, WF & HC Wages In S19,300.00 Exerts of First 7. Total GIT Withheld (From Live 15 on Beek) 10. Overspayment Arreunt **Parlak** B. TotalLiability (AddLines 5, 6, 5 T) 3. Takable Wagna Ul. VIF 8. HG. Line 1 Mines Line 2 (ر) Taxable Viegus Credit Credit POPOSTATESELSTOLEDODORCNS98090 ۵ N ÷ State of New Jersey NJ-927-W PO. Box 633 Trenton, NJ 08646-0633 . Inforded in the induction of the second of the Report Due: State Of New Jersey Employer's Quarterly Report Priscotos, 2, 2 west 105 Carebani Centel W-729-Lir T. W.C. 3-12" - 22" - 45% Quarter Ending: 12/18/182 Make Checks Payable to: Display return address in en-valope window.

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9	Adjustment	of soc	ial sec	ority _ ± F	and	Medio	care	taxes	(see	in	struct	tione	i for E Otl	regi her	aireo ¢	expl	anat	ion) =		9_			0	00
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	instructions		• •		• •	•			•	-		•	• •	-	•:	•••	• •	•	·	10			$\frac{\partial}{\partial}$	00
11	Total taxes	: /arid l	ines 5	and '	ION .					_									. [11			0	00
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12	Advance e	arned l	ncome	cred	it (El	C) pa	ymei	nts m	ade 1	to (empio	oyee	S.	• • • • •	. _	 Nhelo	· ·	s Se line	;	16		~	_	
13	Net taxes (D of Scheo							к епо 						•	1 6		• •	•		13			0	00
															:					14			0	00
14	Total depo	sits for	quarte	er, inc	ludin	g ove	грау	ment	appl	lied	frort	nap	nior	qua	rter	• •	• •	•	· ŀ	17				
15	Balance d	ue (sut	tract	ine 14	t fror	n line	: 13).	See	instr	uct	ons		• .	-	ļ	•••			. l	15		·	0	00
16	Overpaym	ent, if	ine 14	is m	ore tl	ian li	ne 1	3, ent	er ex	ce	ss he	ere 🕨	► \$		<u> </u>									
	and check • All filers	if to b	8: 10 in	، لیا امعد	Appli	ed to	TEX VOL	t retu	m (OR			lefun na 17			eduie	8.							
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	aperwork F	aductio	6 Act I	Notice	. 588	Dage	t t of	2002	rate i	inat	ructio	2715			1	Catl	NO. 1	/001Z			101	W 011	6.10	** 1=3

EXHIBIT 3

Quarterly Ret	Eslog and Use Text	1. Gross Blacebals for Cumitar (To Nearos: Collar)	
FOR QUARTER ENOING	THSHETURN DUE	2. Qeduclions (To Nearab) Dala? ——	0
DEC 31 1495	JAN 20 1996	a, Barance Subject to Yak (Une 1 wints Line 2)	<u> </u>
		4. Sakes Tax Due (See Instructions for seta)	0
510-320-454/000 TEC Air, Inc.	· ·	5. Use Tax Duc	0
105 Carnegie Center Princeton, NJ 68540		s. Tou) Ter Due (Une 4 plus Line 6)	0
Make Checks Payable Te: Besue Islum address	Sales & Use Tax	7. Total Monthly Payments	0
s displayed trough envelope window.	PO Box 999 Trenton, NJ 08646-0999	C. Quarterly Amount Dee Q iso 6 danus Line 7	0
		0. Penely and Interest	<u> </u>
		19, Adjusted Amount Cute	\$0
l venily and by me is kn	allinn that all tax information on this rate amingly folice, I as exclusion to perior participant.		12-10-04
(Taquiyare)	Egrature Required)		(Dein)
			9-734-3850
(P Ant Tanpa)		(ain)	(Telephane)
if this retu: FID# or SS\$	n hae been prepared by someone other ti	kan itu lugayar conçisis itu Jolowia 	g Information.
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	(Includual or Film Property Actum) of Film and Includual Propering Return)		1

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State of New Jarsey 4 Quarterly Reb		1. Grows Reschets for Caserier' (To Nacional Dollar)	0
FOR OLIVITIES ENDING	T-US RETURN DOE	2. Deductions (To Haarsal Dollar)	0
5RP 30 1999	OCT 20 1999	3. Belance Subject to Tax. (Line 1 minus Une 2)	0
		4. Sales Tax Due (Soc (nainclians for rate)	0
510-320-454/000 7RC Air, Inc.		5. Um TaxDus	0
105 Carnegie Center Princeton, NJ 08540		d. Total Tex Dus (Line 4 plus Line 3)	0
Hake Chacks Rayable To: Lasyo rolum address	Sales & Use Tax	7. Total Noulbly Payments	0
la displayed Urough ministration:	PO Bax 999 Trenton, NJ 08646-0999	2. Occarizaty Annual Dun (Cred & Annue Line ?)	00
		9. Penalty and intercal	0
		10. Adjusted Amount Due \$	0
by me is lo	novingly false, I an suffact to punishment		g Intormation provided 1-10-64 July
Jamás	J. Saila Vina P	resident - Tax 509-734-3	1950
Print Tapa		(Tille) (Telephone)	
	na has been prepared by someone other u	tan ine taapayar complete the interving informatio	n.
. FID# or \$34	<u> </u>		
•	of Incl Midual or Place Preparity Reform)		<u> </u>
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State of New Jersey J Quarterly Ret		1. Gross Receible for Quantor (1 o Neurest Dollar)	0
FOR OLIARTER ENDING HAR 31 2000	DISAETURIOLE	2. Deductions (To Namust Dollar)	<u> </u>
		8. Balance Subject to Tax. (Live 9 minus Une 2)	6
		4. Spices Tax Dup (See Instaucions for role)	0
510-320-454/000 TEC Air, Inc.		5. Usa Tax Dur	0
105 Carnegie Center Princeton, NJ 08540		6. Tabil Tax Due (Liec 4 pizz Linz 5)	0
Make Checks Payable To: Be suc rolum address	Sales & Use Tax	7. Total Montply Payments	0
iae suic reant availas is displayed through envelope window.	PO Box 999 Trenton, NJ 08646-09	6. Questionly Amount Due (Line Statistic Line 7)	0
		8. Pennity and Interval.	0
		10. Adjusted Ambusi Duc	\$p
l verify end by me is kr	effirm that ell tox information on ti omingly falae, i em subject to punks	is return is correct. I am sware that if any of I ment	the foregoing information provided 22-10-04
(Такрауы-с (Sigmilup Roquince)	10	(Cota)
			9-734-3850
		(704) Wher Even the texpeyor complete the following	(leicphone) information.
(Signature o	Indi-Alual or Firm Preparing Rokes)		
(Prin) Name	of Firm and Individual Parpining Relation		

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Guarterly Re	Salar and Use Tex turn ST-50	1. Grace Receives for Cusator (To Neoned Dollar)	0
POR QUARTER BIONS	THE RETURN DUE	2. Deductions (To Nazyati Collar)	0
JULT 30 2000	JUL 20 2000	•	· · · ·
		3. Balance Subject to Tax (Ling 1 granus Ling S)	0
		4. Sples Tax Due (See instructions for rate)	0
510-320-454/000			•
TEC Air, Inc.		5. Use Tax Dut	0
105 Carnegie Center	T	6. Total Tax Due	. .
Princeton, NJ 0854	0	(Line 4 plus (Jine 5)	0
Neise Chacks Fryndig To:	Sales & Use Tax	7. Tolai Moniniy Payments	0
n sole in the activity In daphaged in the	PO Box 999	8. Quarterly Amount Date	Ď
envelope window.	Trenton, NJ 08646-0999	(Line & reinus Line 7)	
		9. Penelby and Interest	0
		19. Adjusted Amount Date	\$
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by me is k	d attim that all tax information on this return nowingly false, I am subject to purplehment s Stratute Received)	i is carrect. I am sware dist if any of i	
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by me is lo (Thuspark James Print Tap	namingly faise, i am subject to publishment s Strokue Record) J. Sails Strokue Vice Pr Gen Hane)	esident - Tax 60	12-10-04 (Date) 9734-3850 (Telaphone)
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	y Salos and Use Tax	1. Gross Receipts for Quarter {To Nessen Dollar?	0
Cuarterly R	THIS FOCTUREN DILLE	2. Deduzijono (To Naznat Dolur)	0
WAR 31 2002	ADR 20 2002	3. Balance Subject to Tax (Linu 1 minus Line 2)	0
		4. Suites Tat. Due (See Instructors for rate)	Ú
510-320-454/900 TEC AIX, Inc.		5. Use Tax Due	00
105 Carnegie Conte	7	~	
Princeton, MJ 0856		6. Total Tex Due (Line 4 pha Lite 5)	0
Nake Clarks Payable Te:	Sales & Use Tax	7. Tolsi Novishy Paysnenis	ð
ite suite misure suite m A misure suite misure	PO Box 999 Trenton, NJ 08646-0999	U. Quarterly Amount Des (Line 8 minutes Line 7)	0
		9. Pornily and iniciteit	8
		18. Adjusjad Amount Due 💲	0
l verify au by me is t	knowingly false, I am subject to punich separa		information provided
(Такрауы	12 Signature Required		
		resident - Tax 609-734-34	50
•	payer Name)	(Tillo) (Tillo)	
lf this re Fi0# a 6	•••	han the texpayer camplete the following information.	
(Signature	c of Individual or Frank Propaging Rebury)		
(Print Nac	ne of Ann and Italividical Propering Action?		
(Atkirosz)	• • • • • • • • • • • • • • • • • • • •		

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	y Sales and Use Tax	1. Gross Receivis for Octavity . (To Nearest Dollar)	
FORQUINTIERINDIN	Return \$1-00 THER RETURNOUE	2. Deductions. (To Newrest Dater)	0
JUN 30 2002	JUL 20 2002	9. Balanca Bublett Ib Tax (Lina 1 eijust Lina 2)	0
		4. Sales Tax Date (Size instructions for rate)	0
310-320-454/000 TBC Air, Inc.		5. Use Tax Due	0
105 Carnegie Cent	a**		
Princeton, 37 065		6. Total Tax Oye (Line & plue Lino 5)	00
liste Checks Payable To:	Sales & Use Tax	7. Total Handby Paymenta	•
De eure polara address Le d'aplayed thraugh Envelape téàdaix.	PO Box 999 Trenton, NJ 08646-0999	8. Quarted+ Amouni Dve (Line & names Line 7)	<u> </u>
		S. Penally and Interest	0
- 1 196711/9 1	s Ing affirm that all lax information on bas relu	18. Adjucted Amount Due \$_	D agoing information provided
) vertiya by me is	s and arTirm that all tax information on this retu i knowingly false. I am subject to punichment.	-	
by me is	s and softerm that all backholonometion on this return a knowingly false. I sam subject to public house er's Signature Required?	-	egoing information provided
by me is (Tarqay Jernes	I knowingly false. I am subject to punishment af a Signature Required) a J. Saile Vice P	m is conect i at aware that 3 any of the for Maile resident - ran 609-73	egoing information provided <u>1.2-1.0-04.</u> (Delo) 16-3850
by me is (Taqaay Jemes	I knowingly false. I am subject to publichment er's Signature Required?	m is correct. I all aware that if any of the for Maile	egoing information provided <u>1.2-1.0-04.</u> (Delo) 16-3850
by me is (Tarpay Jenc) (Print Ta	I knowingly false. I am subject to punishment af a Signature Required) a J. Saile Vice P	m is conect i ats aware that 7 any of the for <u>Marilo</u> <u>resident - Tax</u> 609-73 (The)	agoing information provided <u>12-10-04.</u> (Date) (Date) (4-3850 (Date)
by me is (Tarpay Jenc) (Print Ta	I knowingly false. I am subject to publishment ="I Signature Required" s J. Saile Vice P: uppger Hane) aturny has been prepared by someone other th	m is conect i ats aware that 7 any of the for <u>Marilo</u> <u>resident - Tax</u> 609-73 (The)	egoing information provided <u>12-10-04.</u> (Date) (4-3850 emo)
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	oy Salos and Uso Tax Return ST-50	1, Grove Receipt for Granter (To Nearest Dalar)	0
FOR QUARTER BASING	THERETURN DUE OCT 20 2002	Z Opdazilaria (Te kinazati Dolej)	0
		3. Balance Subject to Tax (Line 1 minus Line 2)	<u> </u>
		4. Salan Taz Olie (Seu Instructions for sale)	0
510-320-454/000		-	
THC Air, Inc.		5. Use Tax Due	0
105 Carnegie Con			
Frinceton, NJ 08	540	6. Total Táx Due (Linc 4 pius Line 5)	0
Blake Cheeks Payable To: Bi zowiętum zdanas	Sales & Use Tax PO Box 999	7. Total Monthly Payments	0
n displayed sycuph Govelape Window	Trenton, NJ 08646-0999	Gensterly Arount Dec (Lice 5 minus Line 7)	0
		e. Penetiy and Infantal	0
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(verify	nd allim that all tax information on this return	19. Adjusico Amounix Duk \$	GG
by me li	t knowingly folce, I am subject to punishmicht.	n is correct. I am amore that IT any of the foregoing	i hiivmaqon provided -2.0-04
by me l	and affirm that all tax information on bhiz retur : trackingly falce, I am subject to purifying the ory Signature Required;	n is comect. I am amore that if any of the foregoing	i hiivmaqon provided -2.0-04
by me l (Tarpa) (Tame,	t Encodingly folce, I am subject to purvision of Signature Required) 5 J. Saile Vice Pr	n is correct. I am amarc Bast IT any of the foregoing	j hilomsátiun provided -2.0 - 0.4: 4e0
by me k (Tampa) (Tambe,	: Encodingly folce, I am subject to purvisionSFL or's Signature Required)	n is connect. I am amarc that If any of the foregoing Marilo 12 (0)	j hilomsátiun provided -2.0 - 0.4: 4e0
Oyma i (Tame, (Pánt là	t trackingly folce, I am subject to purvision 572 ort Signature Required; 8 J. Saile Vice Pr opener Hered	n is connect I am amare that If any of the foregoing <u>Abordo</u> 12 (Displayed - Tax 609-734-23 (Tria) (Telephone)	i hilomitátion provided -3.0 - 0.4 40 850
لات الملكي (Tama, (Point Ti الملك و	t trackingly folce, I am subject to purvision 572 ort Signature Required; 8 J. Saile Vice Pr opener Hered	n is connect I am amarc that If any of the foregoing <u>Actic</u> 12 (0) perident - Tax 609-734-26	i hilomitátion provided -3.0 - 0.4 40 850
Oranie. (Tampa, Oranie. (Print Ta Fibit gr.	t trackingly folce, I am subject to purifying the form of the Signature Required? S. J. Saile Vice Pr symper Name) Stars has been prepared by company other th	n is connect I am amare that If any of the foregoing <u>Abordo</u> 12 (Displayed - Tax 609-734-23 (Tria) (Telephone)	i hilomitátion provided -3.0 - 0.4 40 850
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	interty Roturn ST-50	1. Once Receipts for Covertor (To Nearest Dollar)	<u> </u>
FOR QUARTER BID		2. Oppusitions (Te Nearch/Delar)	٥
MAR 31 200		(Te Nouch! Dillar)	
		Belence Subject to Fax June 1 manual Line (2)	0
		4. Sales Tax Oue (See Instructions for rate)	
510~320-454/0	0ûa		
TEC ALL, IQC.		5. Use Tax Class	0
105 Carnogie			
Princaton, K	J 08540	6. Total Tax (bae (Lins 4 ptus Lins 5)	00
Nake Checko Payabla Besurcestan mienas	Te: Sales & Use Tax PO Box 999	7. Total Manthly Payments	Ū
ls displayed through invelope wiążąw	Trenton, NJ 0884	6-0988 Constant Amount Date (Une 8 stimute Line 7)	<u>0</u>
		S. Ponsily and interval	0
		19. Adjusted Amaurik Dire" \$	0
ī	(Timp syn/z Stynzberg Required)	- Y ptale	12-10-04 (Date)
	• • •	00	(Date)
<u>.</u>	Tames J. Saile	Vice President - Tax 609-724	(Date) -3850
ł	7anes J. Saile Print Tagayer Alema)	Vice President - Tax 609-724 (The) (Tempton	(Date) 2850 2
	7anes J. Saile Print Tagayer Alema)	Vice President - Tax 609-724	(Date) 2850 2
	James J. Saile Point Tagayar Alane) If this return has been propored by som	Vice <u>Prasident</u> - Tax 608-724 (THe) (THE) (THE) recase other than the taxpayor complete the following informa-	(Date) 2850 2
	J <u>ames J. Saile</u> Print Tagmyer Nerne) If this rotum has been propared by som FIDS or SSS//	<u>Vice President - Tax</u> 609-724 (Tilii) (Teleptor recess other than the taxpayer complete the following informa- 	(Date) 2850 2
	James J. Saile Point Tagayar Alane) If this return has been propored by som	<u>Vice President - Tax</u> 609-724 (Tilii) (Teleptor recess other than the taxpayer complete the following informa- 	(Date) 2850 2
- - -	J <u>ames J. Saile</u> Print Tagmyer Nerne) If this rotum has been propared by som FIDS or SSS//	Vice President: - Tax 609-724 (Tille) (Telepton recease effor then the taxpayer complete the following informa 	(Date) 2850 2
- - -	Dames J. Saile Print Tagayer Alene) If this return has been propared by com RDS or SSP / Objections of Individual or Flax Proparing Retu	Vice President: - Tax 609-724 (Tille) (Telepton recease effor then the taxpayer complete the following informa 	(Date) 2850 2
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-	у 29162 470 USC JB2 Return 87-50	1. Gross Receipts for Oscarter (To Neenex Dollar)	Q
FORQUARTER ENDING	THIS REPURY DUE	2. Defuctions (To Network Dollar)	<u>Ú</u>
		S. Balanco Subject to Tex (Une 1 minus Line 2)	00
510-320-454/000		4. Čalys Tax Due (Sal Laburdiana for mic)	0
TEC Air, Inc. 105 Carnegia Cente		Ş. User Tex Due	0
Princeton, NJ 0854		6. Tarto / Tarc Dua (Line 4 obs: Line (1)	0
Riake Cinocks Payablis Te: Be side fiburn address	Sales & Use Tax FO Box 999	7, Total Monibly Poynesis	0
is displayed Awargh envelope window	Trenton, NJ 08646-0999	5. Ocarierly Amount Due (Line & status Line 7)	0
	·	9. Presity and interest	. 0
		10," Adjusted Amount Dive \$	
t vority at by me is i	od effirm Statt all lax Information on this relation knowingly faise, I are subject to punkshment."	m le correct.) sin sware that if any of the forego	ing blomation provided
(Timp area	's Olgenerium: Requireat)		(Date)
	J. Saila Vice D: Nyer Name)	rasident - Tax 609-734- (Rh) (Teleton	
	were less becan prepared by someone other UN # / / /	an the taxpayer complete the following information	-
(Sign ature	of addition or Firm Proyening Return)		
firms Man	e of Hox and Indiaded Pacpaing Relum)		
(Actionant			

HUDDAA LOOD

State of New Jersey Quarterly R	RETURN DUR	1. Grous Receipts for Outarter (Ro Negerist Double)	Û
SEP 30 2003	007 20 2003	2. Belonce Selvice to Jinc (Let 1 viber Line 2) 5. Siles Tim Dus 1890 knimodiant for esta)	•
510-320-454/000 IBC Air, Jac.	-	3. UBCTAKDUB	0
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EXHIBIT H

UNITED STATES BANKRUPTCY CO	OURT		
SOUTHERN DISTRICT OF NEW YO	ORK		
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In re	:	Chapter 11	
	:		
RCN CORPORATION, et al.,	:	Case No. 04-13638	(RDD)
	:		
Reorganized Debtors	. :	Jointly Administer	red
	x		

DECLARATION OF EDWARD J. O'HARA IN SUPPORT OF REORGANIZED DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. §§ 105(a), 502(b), AND 510(b) AND FED. R. BANKR. P. 3007

Edward J. O'Hara, hereby declares under penalty of perjury:

1. I am Treasurer for RCN Corporation ("<u>RCN</u>") and am familiar with the process for reconciling proofs of claim filed against RCN and its direct and indirect subsidiaries, reorganized debtors in the above-captioned cases (collectively, the "<u>Reorganized Debtors</u>"). I have knowledge of the matters set forth herein, and, if called as a witness, I could and would testify of my own knowledge to the facts set forth herein.

2. I have read and reviewed the Reorganized Debtors' Sixth Omnibus Objection To Claims Pursuant To 11 U.S.C. §§ 105 (a), 502(b), And 510(b) And Fed. R. Bankr. P. 3003 And 3007, dated January 31, 2005 (the "<u>Sixth Omnibus Objection</u>").¹ I submit this declaration in support of the Sixth Omnibus Objection and on the basis of my review of the Reorganized

¹ All capitalized terms not defined herein have the respective meanings ascribed to them in the Sixth Omnibus Objection.

Debtors' books and records related to the proofs of claim objected to in the Sixth Omnibus Objection together with any supporting or related documentation.

3. I have read and reviewed the information supporting the investigation of claim number 2079 ("<u>Claim No.</u> <u>2079</u>") filed by the State of New Jersey. Upon review, it appears that Claim No. 2079 asserts an unsecured priority claim in the amount of \$4,289.40 against RCN on account of corporate business taxes for the periods ending December 31, 1995 through December 31, 1998 and the beginning of 2000. RCN's books and records indicate that it was not registered in the State of New Jersey to do business in that state until March 21, 2000.

4. I have read and reviewed the information supporting the investigation of claim number 2052 ("<u>Claim No.</u> <u>2052</u>") filed by the City of Chicago. Upon review, it appears that Claim No. 2052 asserts a general unsecured claim in the amount of \$3,000 against RCN on account of unpaid inspectional or privilege fees for property held by RCN. RCN's books and records indicate that the claim was paid by check number 207545, dated December 1, 2004, in the amount of \$3,000.

5. I have read and reviewed the information supporting the investigation of claim number 1095 ("<u>Claim No.</u> <u>1095</u>") filed by New York City Industrial Development Agency. Upon review, it appears that Claim No. 1095 asserts a general unsecured claim in the amount of \$2,500 against RCN on account

of a service fee for the year ending December 31, 2004. The service fee relates to a real property lease agreement, dated January 1, 2002, which was terminated in accordance with section 10.1(b) of such agreement on January 24, 2003.

6. I have read and reviewed the information supporting the investigation of claim number 665 ("Claim No. 665") filed by Robertson Properties, LC. Upon review, it appears that Claim No. 665 asserts a general unsecured claim in the amount of \$1,238.34 against RCN on account of late fees related to a Starpower Communications, LLC, a non-debtor subsidiary of RCN, lease. Claim No. 665 offers no basis for holding RCN liable for the liability of one of its non-debtor subsidiaries. It appears that Claim No. 665 was improperly filed against RCN in its chapter 11 case. In any case, the fees were paid by check number 42584, dated October 12, 2004, in the amount of \$1,238.34.

7. I have read and reviewed the information supporting the investigation of claim number 1542 ("<u>Claim No.</u> <u>1542</u>") filed by the Affinitas Corporation. Upon review, it appears that Claim No. 1542 was amended and superseded by claim number 2077 ("<u>Claim No. 2077</u>"). Claim No. 2077 has been allowed as a Class 5 Claim and will receive distributions in accordance with the Plan.

8. I have read and reviewed the information supporting the investigation of claim number 2076 ("Claim No.

<u>2076</u>") filed by Ms. Idele Moskowitz and claim number 2089 ("<u>Claim No. 2089</u>") filed by Ms. Loretta M. Rudolph, as trustee for Living Trust, dated August 26, 1996. Upon review, it appears that both Claim No. 2076 and Claim No. 2089 represent claims based solely on an ownership interest in, or possession of, any of the common stock of RCN.

9. I have read and reviewed the information supporting the investigation of claim number 2086 ("Claim No. 2086") filed by Regen Capital I, as administrative agent for AT&T Corp. Upon review, it appears that Claim No. 2086 asserts a general unsecured claim in the amount of \$73,058.72 on account of various unpaid accounts for long-distance telephone service. Claim No. 2086 is asserted in the chapter 11 case of Hot Spots (Case No. 04-13637 (RDD)). The Reorganized Debtors' books and records indicate that such accounts are neither used by nor the liability of the Reorganized Debtors. It appears that Claim No. 2086 was improperly filed against Hot Spots in its chapter 11 case.

10. I have read and reviewed the information supporting the investigation of claim number 2088 ("<u>Claim No.</u> <u>2088</u>") filed by the West Virginia State Tax Division. Upon review, it appears that Claim No. 2088 asserts an unsecured priority claim in the amount of \$50 against RCN on account of business franchise taxes for RCN Telecom Services, Inc., a nondebtor subsidiary of RCN. Claim No. 2088 offers no basis for

holding RCN liable for the liability of one of its non-debtor subsidiaries. It appears that Claim No. 2088 was improperly filed against RCN in its chapter 11 case.

11. I have read and reviewed the information supporting the investigation of claim number 2087 ("<u>Claim No.</u> <u>2087</u>") filed by Mr. John Appeman, claim number 2078 ("<u>Claim No.</u> <u>2078</u>") filed by Mr. Joseph P. Credendino, claim number 2084 ("<u>Claim No. 2084</u>") filed by Ms. Melissa Darm, and claim number 2082 ("<u>Claim No. 2082</u>") filed by Mr. Ken Kraus. Upon review, it appears that Claim No. 2087, Claim No. 2078, Claim No. 2084, and Claim No. 2082 each represents equity interests to be disallowed and securities claims to be subordinated.

12. I have read and reviewed the information supporting the investigation of the D&O Claims. Each of the D&O Claims is a claim filed by a current or former director and/or officer of the Reorganized Debtors. On September 30, 2004, the Debtors filed a Motion For An Order Under 11 U.S.C. §§ 105 And 363 Authorizing The Purchase Of Renewal And Extended Reporting Director & Officer Liability Insurance Coverage (the "<u>D&O</u> <u>Insurance Motion</u>") [Docket No. 265]. As indicated in the D&O Insurance Motion, as a condition to purchasing extended insurance coverage for the benefit of current or former directors and/or officers, the order approving the D&O Insurance Motion provided that, upon the procurement of such insurance,

any and all Claims (as that term is defined in section 101(5) of the Bankruptcy Code) against the Debtors or their estates for the indemnification, reimbursement or contribution asserted by or on behalf of the Debtors' directors and officers shall be withdrawn (or deemed withdrawn) on the effective date of any plan of reorganization for the Debtors.

Order Authorizing Purchase of Renewal and Extended Reporting Director & Officer Liability Insurance Coverage, dated October 15, 2004 [Docket No. 304], at pg. 2. The Reorganized Debtors have procured the insurance coverage contemplated in the D&O Insurance Motion. Although the Effective Date occurred on December 21, 2004, the D&O Claims remain on the Reorganized Debtors' Claims Register.

13. I have read and reviewed the information supporting the investigation of claim number 2081 ("<u>Claim No.</u> <u>2081</u>") filed by the State of New Jersey. Upon review, it appears that Claim No. 2081 asserts an unsecured priority claim against TEC Air in the amount of (i) \$1,000 on account of missing employer withholdings gross income tax returns for the quarters ending March 1997 and December 1998 and (ii) \$10,000 on account of missing sales and use tax returns for various quarters between October 1995 and September 2003. TEC Air's books and records indicate that \$462.72 is owed on account of missing employer withholdings gross income tax returns for the quarter ending December 1998 and that no outstanding tax liability exists for the quarter ending March 1997. TEC Air's

books and records indicate that there are no outstanding liabilities on account of missing sales and use tax returns. RCN Telecom Services, Inc., a non-debtor subsidiary of RCN, has subsequently submitted tax returns on behalf of TEC Air to the State of New Jersey, and according to the returns filed, no amount is due to the State of New Jersey on account of missing sales and use tax returns.

14. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on January 31, 2005

Edward J. O'Hara

EXHIBIT I

UNITED STATES BANKRUPTCY COURT				
SOUTHERN DISTRICT OF NEW YORK				
x				
In re :	Chapter 11			
:				
RCN CORPORATION, <u>et</u> <u>al.</u> , :	Case No. 04-13638 (RDD)			
:				
Reorganized Debtors. :	Jointly Administered			
x				

ORDER WITH RESPECT TO REORGANIZED DEBTORS' SIXTH OMNIBUS OBJECTION TO CLAIMS PURSUANT TO 11 U.S.C. §§ 105(a), 502(b), AND 510(b) AND FED. R. BANKR. P. 3007

This matter having come upon the Court on the Reorganized Debtors' Sixth Omnibus Objection To Claims Pursuant To 11 U.S.C. §§ 105(a), 502(b), And 510(b) And Fed. R. Bankr. P. 3007, dated January 31, 2005 (the "<u>Sixth</u> <u>Omnibus Objection</u>");¹ and upon the Declaration of Edward J. O'Hara In Support Of Reorganized Debtors' Sixth Omnibus Objection To Claims (the "<u>O'Hara Decl.</u>"); and it appearing that notice of the Sixth Omnibus Objection was good and sufficient under the particular circumstances and that no other or further notice need be given; and the Court having considered (i) the Sixth Omnibus Objection, (ii) the O'Hara Decl., and (iii) Claim Nos. 2079, 2052, 1095, 665, 1542, 2076, 2089, 2086, 2088, 2087, 2078, 2084, 2082, 930, 918, 913, 934, 939, 924, 1032, 1031, and 2081 and any objections

¹ All capitalized terms not defined herein have the respective meanings ascribed to them in the Sixth Omnibus Objection.

thereto; and after due deliberation thereon; and good cause appearing therefor;

THE COURT HEREBY FINDS THAT:

A. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157. Venue of the Reorganized Debtors' chapter 11 case and the Sixth Omnibus Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409. This Court retains jurisdiction pursuant to the Plan and the order confirming the Plan.

B. The claims listed in <u>Exhibit A</u> to the Sixth Omnibus Objection do not reflect valid obligations of the Reorganized Debtors or such obligations have been satisfied.

C. The claim listed in <u>Exhibit B</u> to the Sixth Omnibus Objection was amended and superseded by Claim No. 2077, which has been allowed as a Class 5 Claim and is scheduled to receive distributions in accordance with the Plan.

D. Each of the claims listed in <u>Exhibit C</u> to the Sixth Omnibus Objection represents a claim based solely on an ownership interest in, or possession of, any of the common stock of RCN and is not a valid claim in the Reorganized Debtors' chapter 11 cases.

E. Each of the claims listed in <u>Exhibit D</u> to the Sixth Omnibus Objection is a claim against a non-debtor entity and is not a valid claim in the Reorganized Debtors' chapter 11 cases.

F. Each of the claims listed in Exhibit F to the Sixth Omnibus Objection have been withdrawn.

G. The claim listed on <u>Exhibit G</u> to the Sixth Omnibus Objection is a disputed claim and reflects only a partial obligation of TEC Air.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. Claim Nos. 2079, 2052, 1095, 665, 1542, 2076, 2089, 2086, and 2088 are disallowed in their entirety and expunged.

2. Claim Nos. 2087, 2078, 2084, and 2082 are (i) disallowed in their entirety and expunged to the extent such claims represent equity interests and (ii) subordinated and treated as Class 9 Claims to the extent such claims assert securities claims subject to subordination under section 510(b) of the Bankruptcy Code.

3. Claim Nos. 930, 918, 913, 934, 939, 924, 1032, and 1031 shall be expunged from the Debtors' Claims Register.

4. Claim No. 2081 is reduced to the amount of \$462.72 and allowed as a Priority Tax Claim (as defined in

the Plan).

5. Bankruptcy Services, LLC, as Court-appointed claims agent for the Reorganized Debtors, is hereby directed to amend the Reorganized Debtors' Claims Register to reflect the terms of this Order.

6. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of claims subject to the Sixth Omnibus Objection with respect to any matters relating to or arising from the Sixth Omnibus Objection or the implementation of this Order.

7. Each claim and the objections by the Reorganized Debtors to each claim as addressed in the Sixth Omnibus Objection constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014. 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.

Dated: New York, New York March ___, 2005

UNITED STATES BANKRUPTCY JUDGE