

Dennis F. Dunne (DD 7543)  
Susheel Kirpalani (SK 8926)  
Deirdre Ann Sullivan (DS 6867)  
MILBANK, TWEED, HADLEY & M<sup>C</sup>CLOY 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

**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 "Reorganized Debtors"), 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 "Sixth Omnibus Objection," a copy of which is attached hereto).

**PLEASE TAKE FURTHER NOTICE THAT** the a hearing (the "Hearing") 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 & McCloy 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<sup>C</sup>CLOY 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

Dennis F. Dunne (DD 7543)  
Susheel Kirpalani (SK 8926)  
Deirdre Ann Sullivan (DS 6867)  
MILBANK, TWEED, HADLEY & M<sup>C</sup>CLOY 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

**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 ("RCN") and certain of its direct and indirect subsidiaries, reorganized debtors in the above-captioned cases (collectively, the "Reorganized Debtors"), hereby submit this Sixth Omnibus Objection to Claims (the "Sixth Omnibus Objection") 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 "Bankruptcy Code") and rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and, based upon the Declaration of Edward J. O'Hara In Support Of Reorganized

Debtors' Sixth Omnibus Objection, dated January 21, 2005  
(the "O'Hara Decl.," a copy of which is attached hereto as  
Exhibit H), hereby object to

- (1) the claims identified in Exhibit A 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 Exhibit B 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 Exhibit C 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 Exhibit D 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 Exhibit E 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 Exhibit F attached hereto as claims that have been previously been ordered withdrawn (or deemed withdrawn); and

(7) the claim listed on Exhibit G 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**

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

2. Creditors' Committee. On June 10, 2004, the United States Trustee appointed the Official Committee of Unsecured Creditors (the "Creditors' Committee"). 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. First Omnibus Objection. 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 "First Omnibus Objection"). On November 3, 2004, the Court entered an order approving the First Omnibus Objection.

5. Second Omnibus Objection. 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 "Second Omnibus Objection"). 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.

6. Third Omnibus Objection. 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 "Third Omnibus Objection"). 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. Fourth Omnibus Objection. 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 "Fourth Omnibus Objection"). 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. Fifth Omnibus Objection. 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 "Fifth Omnibus Objection"). 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. Plan of Reorganization. On October 12, 2004, the Reorganized Debtors filed their Joint Plan of

Reorganization of RCN Corporation and Certain Subsidiaries (the "Plan"). 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. Distribution to Creditors. 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. Jurisdiction. 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 G attached hereto on the following grounds:

(A) Claims Subject To Litigation Or Dispute To Be Disallowed. Listed on Exhibit A 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 ("Claim No. 2079") 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 Exhibit 1 to Exhibit A attached hereto). O'Hara Decl. at ¶ 3.

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

(ii) Claim number 2052 ("Claim No. 2052") 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 Exhibit 2 to Exhibit A attached hereto). O'Hara Decl. at ¶ 4. Accordingly, Claim No. 2052 should be disallowed in its entirety and expunged.

(iii) Claim number 1095 ("Claim No. 1095") 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 Exhibit 3 to Exhibit A attached hereto). O'Hara Decl. at ¶ 5. Accordingly, Claim No. 1095 should be disallowed in its entirety and expunged.

(iv) Claim number 665 ("Claim No. 665") filed by 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 non-debtor 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. It appears that Claim No. 665 was improperly filed against RCN in its chapter 11 case. O'Hara Decl. at ¶ 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) Superseded Claim To Be Disallowed. Listed on Exhibit B is claim number 1542 ("Claim No. 1542") filed by Affinitas Corporation, which claim was amended and superseded by claim number 2077 ("Claim No. 2077," a copy of which, excluding exhibits, is annexed as Exhibit 1 to Exhibit B 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) Equity Interests To Be Disallowed. Listed on Exhibit C are claim number 2076 ("Claim No. 2076") filed by Ms. Idele Moskowitz and claim number 2089 ("Claim No. 2089") 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) Non-Debtor Claims To Be Disallowed. Listed on Exhibit D are claims against non-debtor entities which should be disallowed in their entirety and expunged.

Claim number 2086 ("Claim No. 2086") 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 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. 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 ("Claim No. 2088") 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 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 § 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. 265]. O'Hara Decl. at ¶ 12. As indicated in the D&O 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 Exhibit 1 to Exhibit F 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 & McCloy 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 than 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 non-debtor 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<sup>c</sup>CLOY 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

**EXHIBIT A**

**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 or Dispute**  
**Exhibit A - 6th Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Remaining Claim Amount	U	Basis for Objection
CITY OF CHICAGO CHICAGO DEPARTMENT OF REVENUE ATTN: BUSINESS BANKRUPTCY UNIT 333 SOUTH STATE ST., SUITE 540 CHICAGO, IL 60604	2052	04-15120(RDD)	9/27/2004	\$3,000.00	\$0.00	U	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	\$0.00	U	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	\$1,238.34	\$0.00	U	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	\$4,289.40	\$0.00	U	RCN Corporation was not authorized to do business in New Jersey until March 21, 2002 therefore state franchise taxes for prior years are not due.
<b>TOTALS:</b>	<b>4</b>			<b>\$11,027.74</b>			

- END OF EXHIBIT -

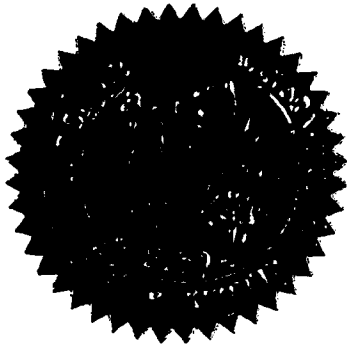
**EXHIBIT 1**

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*

Roland M Machold  
Treasurer



New Jersey Division of Revenue  
Commercial Recording  
Application for Certificate of Authority  
(For Use by Foreign Profit and Nonprofit Corporations)

**FILED** 7/92

MAR 21 2000

~~State Treasurer~~

Check Appropriate Statute:

- ☒ NJSA 14A:13-4 New Jersey Profit Corporation Act (File in Duplicate)  
☐ NJSA 15A:13-4 New Jersey Nonprofit Corporation Act (File in Triplicate)

Pursuant to the provisions of the appropriate Statute, checked above, of the New Jersey Statutes, the undersigned corporation hereby applies for the Authority to conduct business/activities in New Jersey and for that purpose certifies to the following:

1. Name of Corporation: RCN Telecom Corporation, doing business in Delaware as RCN Corporation
2. Incorporated under the laws of: Delaware
3. Date of Foreign Incorporation: February 19, 1997
4. The address of its main office or headquarters is:

105 Carnegie Center

(City) Princeton

(State) New Jersey

(Zip) 08540-6215

5. The name and address of its Registered Agent in New Jersey is:  
(Agent's Name)

John J. Jones

(Street and postal designation)

105 Carnegie Center

(City) Princeton

(State) New Jersey

(Zip) 08540-6215

Said Registered Agent is an agent of the corporation upon whom process against the corporation may be served.

6. The period of its duration is: Perpetual
7. The business/activities which the corporation is authorized to conduct in New Jersey, and which it is also authorized to conduct in its home jurisdiction are: Telecommunication services.

Note: Attach a Good Standing Certificate from the home state dated no more than 30 days prior to filing in New Jersey.

Signature: John D. Filipowicz

Title: John D. Filipowicz, Senior Vice President

Date: March 20, 2000

(Must be Chairperson of the Board, President, or Vice President)

010081106

**EXHIBIT 2**

007545  
USD  
3,000.00  
01-DEC-2004  
047120404HJC  
Negotiable

CITY OF CHICAGO-  
39430 333 S STATE S  
DEPT OF REVENUE  
TAX DIVISION  
333 STATE ST SUITE 300  
CHICAGO, IL 60604  
NEW PNC RCN OF PA  
NEW PNC RCN OF PA  
SYSTEMS  
Check

02400104	3,000.00	01-DEC-2004	PO#97424

**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

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

29n

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:

  
Robert T. Bertlesman  
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**

**BQ-1 / 313**

105 Carnegie Center  
Princeton, NJ 08540

**42584**

12-OCT-04

**\$1,238.34**

*David*

**AUTHORIZED SIGNATURE**

**TO  
THE  
ORDER  
OF**

**ROBERTSON PROPERTIES, LC**  
**100 NORTH WASHINGTON ST**  
**FALLS CHURCH, VA 22046**

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK • HOLD AT AN ANGLE TO VIEW

①000042584① ②031300012② 9004954267②

00000123834

WARNING: THE BACK OF THIS CHECK CONTAINS A SIMULATED WATERMARK. HOLD AT 45° ANGLE TO VIEW.	
PRT TO VIRGINIA CO. INC. APLINGTON, ALEXANDRIA, VA FOR DEPOSIT ONLY 050505253 ROBERTSON PROPERTIES, L.C. 20064198	
DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE RESERVED FOR FINANCIAL INSTITUTION USE	
<div>NOV 01 04 2 WILLIAMS BANK VA COMMERCIAL BANK</div>	
061251079004 001102411000 1103200402262315700000 PK:01 E:379-005253- 031000040000004111A ENT=1520900-0027-8 KASB-1111111111 ENT=3817 18043903 PK=21	
PROCESSED 3-5 11032004 PK:05 E:3565 2500001000	

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

**Starpower Communications, LLC**105 Carnegie Center  
Princeton, NJ 08540**CHECK NUMBER**

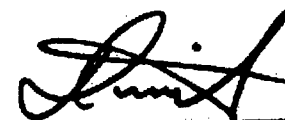
42584

**VENDOR NAME** ROBERTSON PROPERTIES,**VENDOR NUMBER** 25663

INVOICE NUMBER	INVOICE DATE	DESCRIPTION	GROSS AMOUNT	DISCOUNT	NET AMOUNT
502652	12-OCT-04	FEB & MAR '04 LATE FEE @ 109 E	1,238.34		1,238.34
<b>TOTAL PAID</b>			<b>\$1,238.34</b>		<b>\$1,238.34</b>

PNC Bank, NA  
Scranton, PA

80-1 / 313

**Starpower Communications, LLC**105 Carnegie Center  
Princeton, NJ 08540**CHECK NUMBER**  
42584**CHECK DATE**  
12-OCT-04**CHECK AMOUNT**  
\*\*\*\*\*\$1,238.34**PAY** One thousand two hundred thirty eight and 34/100 DollarsTO  
THE  
ORDER  
OFROBERTSON PROPERTIES, LC  
100 NORTH WASHINGTON ST  
FALLS CHURCH, VA 22046

AUTHORIZED SIGNATURE

THE BACK OF THIS DOCUMENT CONTAINS AN ARTIFICIAL WATERMARK • HOLD AT AN ANGLE TO VIEW

⑈000042584⑈ ⑆031300012⑆ 9004954267⑈

**EXHIBIT B**

RCN CORPORATION, ET AL.,

Case No. 04-13637(RDD) - 04-13641(RDD), 04-15505(RDD),  
04-15506(RDD), 04-15508(RDD)

**Amended Claim**  
**Exhibit B - 6th 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
AFFINITAS CORPORATION 2233 D ST #100 SUITE 1200 LINCOLN, NE 68502	2077	1542	04-13638(RDD)	8/12/2004	\$1,209,403.86	U	Claim has been Amended
<b>TOTALS:</b>					<b>\$1,209,403.86</b>		

- END OF EXHIBIT -

**EXHIBIT 1**

UNITED STATES BANKRUPTCY COURT/SOUTHERN DISTRICT OF NEW YORK  
RCN CORPORATION CLAIMS PROCESSING  
P.O. BOX 5043, BOWLING GREEN STATION  
NEW YORK, NY 10274-5043

PROOF OF CLAIM

In Re: RCN Corporation, et al., Debtors.  
Chapter 11 Case No. 04-13638 (RDD) (Jointly Administered)  
Name of Debtor Against Which Claim is Held  
RCN CORPORATION  
Case No. of Debtor  
Case No: 04-13638(RDD)

Filed: USBC - Southern District of New York  
RCN Corporation, Et Al.  
04-13638 (RDD) 0000002077



NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name and address of Creditor:

APID: 1-F4-402  
RCN (MERGE.DBF,SCHED\_NO) SCHEDULE #: 638000170\*\*\*\*  
AFFINITAS CORPORATION  
233 SOUTH 13TH STREET  
SUITE 1200  
LINCOLN NE 68508

☐ 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**

Telephone number:

Account or other number by which creditor identifies debtor:

Affinitas

Check here if this claim:

☐ replaces ☒ amends a previously filed claim, dated: 8/12/04 (1542)

1. Basis for Claim

- ☐ Goods sold  
☒ Services performed  
☐ Money loaned  
☐ Personal injury/wrongful death  
☐ Taxes  
☐ Other \_\_\_\_\_ (explain)

- ☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)  
☐ Wages, salaries, and compensation (fill out below)

Last Four Digits of your SS#: \_\_\_\_\_

Unpaid compensation for services performed

from \_\_\_\_\_ (date) to \_\_\_\_\_ (date)

2. Date debt was incurred:

May 26, 2004 thru June 27, 2004

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: \$1,670,969.45 (unsecured nonpriority) + \_\_\_\_\_ (secured) + \_\_\_\_\_ (unsecured priority) = \$1,670,969.45 (Total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

5. Secured Claim.

- ☐ Check this box if your claim is secured by collateral (including a right of setoff).  
Brief Description of Collateral:  
☐ Real Estate ☐ Motor Vehicle  
☐ Other \_\_\_\_\_

Value of Collateral: \$ \_\_\_\_\_

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ \_\_\_\_\_

7. Unsecured Priority Claim.

- ☐ Check this box if you have an unsecured priority claim  
Amount entitled to priority \$ \_\_\_\_\_  
Specify the priority of the claim:

- ☐ Wages, salaries or commissions (up to \$4,925), earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).  
☐ Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).  
☐ Up to \$2,225 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).  
☐ Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).  
☐ Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).  
☐ Other Specify applicable paragraph of 11 U.S.C. § 507(a)(\_\_\_\_\_).

6. Unsecured Nonpriority Claim: \$1,670,969.45

- ☐ Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or c) none or only part of your claim is entitled to priority.

8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

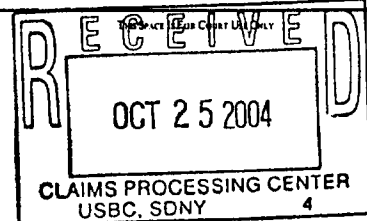
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien.

DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.

10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

Date: 10/21/2004 Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

Grant A. Forsberg



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.

**EXHIBIT C**

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 C - 6th Omnibus Objection**

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
MOSKOWITZ, IDELE 169 W 21ST ST. NEW YORK, NY 10011	2076	04-13638(RDD)	10/25/2004	No Amount Specified	K	Equity Interest To Be Disallowed
RUDOLPH, LORETTA M. TTEE LIVING TRUST DATED 8/26/96 1844 FIFTH STREET BETHLEHEM, PA 18020-5730	2089	04-13638(RDD)	12/3/2004	No Amount Specified	K	Equity Interest To Be Disallowed
<b>TOTALS:</b>	<b>2</b>	<b>No Amount Specified</b>				

- END OF EXHIBIT -

**EXHIBIT D**

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 D - 6th Omnibus Objection

Name and Address of Claimant	Claim Number	Case Number	Date Claim Filed	Total Claim Amount*	Claim Priority Status	Basis for Objection
REGEN CAPITAL I, AS ADMIN AGENT OF AT&T CORP. P.O. BOX 237210, ANSONIA STATION ATTN: NEIL HERSKOWITZ NEW YORK, NY 10023	2086	04-13637(RDD)	8/23/2004	\$73,057.72	U	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
WEST VIRGINIA STATE TAX DIVISION P.O. BOX 766 CHARLESTON, WV 25323-0766	2088	04-13638(RDD)	11/29/2004	\$50.00	S	Refers To An Entity That Is Not A Debtor In These Chapter 11 Cases
<b>TOTALS:</b>	<b>2</b>			<b>\$73,107.72</b>		

- END OF EXHIBIT -

**EXHIBIT E**

**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 JOHNS TOWN, NE 69214	2087	04-13638(RDD)	11/24/2004	\$2,393.95	U	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	P	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	U	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	U	Claim Representing Both an Equity Interest To Be Disallowed and a Securities Claim To Be Subordinated
<b>TOTALS:</b>	<b>4</b>			<b>\$10,906.48</b>		

- END OF EXHIBIT -

**EXHIBIT F**

**RCN CORPORATION, ET AL.,**

Case No. 04-13637(RDD) – 04-13641(RDD, 04-15505(RDD),  
04-15506(RDD), 04-15508(RDD)

**Claims Previously Deemed Withdrawn  
Exhibit F – 6th Omnibus 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 Carnegie 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

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
<b>TOTALS:</b>	<b>8</b>			<b>\$0.00</b>	<b>\$0.00</b>	

- END OF EXHIBIT -

**EXHIBIT 1**

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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

**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")<sup>1</sup> 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

---

<sup>1</sup> 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.

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.

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)

**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	\$11,000.00	\$462.72	P Claim subject to dispute
<b>TOTALS:</b>		<b>1</b>		<b>\$11,000.00</b>		

- END OF EXHIBIT -

**EXHIBIT 1**

# State Of New Jersey

Employer's Quarterly Report

12/31/98

Quarter Ending:

Report Due:

12/31/98

3780-320-454

TRC Air Inc

165 Caspary Estate

Princeton, NJ 08540

Make Checks Payable to:  
State of New Jersey NJ-927-W  
PO. Box 633  
Trenton, NJ 08646-0633

Display return address in envelope window.

1. Total of All Wages Paid Subject to UI, DI, WF & HC
2. Wages in Excess of First \$19,300.00
3. Taxable Wages UI, WF & HC, Line 1 Minus Line 2
4. Taxable Wages Subject to DI \$
5. Total UI, WF & HC Contributions Multiply Line 3 By Total UI, WF, & HC Rate
6. Total DI Contributions Multiply Line 4 by DI Rate
7. Total OTT Withheld (From Line 19 on Back)
8. Total Liability (Add Lines 5, 6, & 7)
9. Total Payments & Credits
10. Overpayment Amount Credit Refund
11. Balance Due \$

49277723266701300000RCNS9A0909

36959.66  
26007.66  
10952.00  
10952.00  
353.20  
109.52  
536.72  
999.44  
536.72  
462.72

xx

**EXHIBIT 2**



**EXHIBIT 3**

State of New Jersey Sales and Use Tax  
Quarterly Return ST-50

FOR QUARTER ENDING DEC 31 1995	THIS RETURN DUE JAN 20 1996
-----------------------------------	--------------------------------

510-320-454/000  
TEC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See Instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

*James J. Saile*

12-10-04

(Date)

James J. Saile

Vice President - Tax

609-724-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

RIN# or SSN / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

**State of New Jersey Sales and Use Tax  
Quarterly Return ST-80**

FOR QUARTER ENDING <b>SEP 30 1999</b>	THIS RETURN DUE <b>OCT 20 1999</b>
--	---------------------------------------

510-320-454/000  
TRC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

**Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999**

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

12-10-04  
(Date)

James J. Galla  
(Print Taxpayer Name)

Vice President - Tax  
(Title)

609-734-3650  
(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FID# or SSN                     

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-50

FOR QUARTER ENDING MAR 31 2000	TAX RETURN DUE APR 20 2000
-----------------------------------	-------------------------------

610-320-454/000  
TEC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

*James J. Saile*

12-10-04

(Date)

James J. Saile

Vice President - Tax

609-734-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

Filer's SSN / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-60

FOR QUARTER ENDING JUL 30 2000	THIS RETURN DUE JUL 30 2000
-----------------------------------	--------------------------------

510-320-454/000  
TBC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See Instructions for rates)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

*J. J. Saille*

12-10-04

(Date)

James J. Saille

Vice President - Tax

609-734-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FID# or SS# / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-60

FOR QUARTER ENDING MAR 31 2002	THIS RETURN DUE APR 20 2002
-----------------------------------	--------------------------------

510-320-454/000  
TEC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 909  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See Instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalties and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

12-10-04

(Date)

James J. Saile

Vice President - Tax

609-734-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FID# or SSN / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-80

FOR QUARTER ENDING JUN 30 2002	THIS RETURN DUE JUL 20 2002
-----------------------------------	--------------------------------

510-320-454/000  
TFC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)



12-10-04.  
(Date)

James J. Baile  
(Print Taxpayer Name)

Vice President - Tax  
(Title)

609-734-3850  
(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FIDR or SSN 1 1

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-50

FOR QUARTER ENDING SEP 30 2002	THIS RETURN DUE OCT 20 2002
-----------------------------------	--------------------------------

510-320-454/000  
TBC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts by Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See Instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

12-10-04  
(Date)

James J. Sails

Vice President - tax

609-734-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FED# or SSN / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-60

FOR QUARTER ENDING  
MAR 31 2003

348 RETURN DUE  
APR 20 2003

510-320-454/000  
TEC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See Instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided  
by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

*J. Sale*

12-10-04  
(Date)

James J. Sale  
(Print Taxpayer Name)

Vice President - Tax  
(Title)

609-714-2850  
(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

RD# or SSN / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

Quarterly Return ST-50

FOR QUARTER ENDING JUL 30 2003	THIS RETURN DUE JUL 30 2003
-----------------------------------	--------------------------------

510-320-454/000  
TEC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To Nearest Dollar)	0
2. Deductions (To Nearest Dollar)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See Instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

*J. J. Salla*

12-10-04

(Date)

James J. Salla

Vice President - Tax

609-734-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FIDE or SSN: / /

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

State of New Jersey Sales and Use Tax  
Quarterly Return ST-88

FOR QUARTER ENDING <b>SEP 30 2003</b>	THIS RETURN DUE <b>OCT 20 2003</b>
--	---------------------------------------

510-320-454/000  
TEC Air, Inc.  
105 Carnegie Center  
Princeton, NJ 08540

Make Checks Payable To:  
Be sure return address  
is displayed through  
envelope window.

Sales & Use Tax  
PO Box 999  
Trenton, NJ 08646-0999

1. Gross Receipts for Quarter (To include DO-07)	0
2. Deductions (To be added to line 1)	0
3. Balance Subject to Tax (Line 1 minus Line 2)	0
4. Sales Tax Due (See instructions for rate)	0
5. Use Tax Due	0
6. Total Tax Due (Line 4 plus Line 5)	0
7. Total Monthly Payments	0
8. Quarterly Amount Due (Line 6 minus Line 7)	0
9. Penalty and Interest	0
10. Adjusted Amount Due	\$ 0

I verify and affirm that all tax information on this return is correct. I am aware that if any of the foregoing information provided  
by me is knowingly false, I am subject to punishment.

(Taxpayer's Signature Required)

*J. J. Gailo*

12-10-04

(Date)

James J. Gailo

Vice President - Tax

609-734-3850

(Print Taxpayer Name)

(Title)

(Telephone)

If this return has been prepared by someone other than the taxpayer complete the following information.

FOR OR BY \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

(Signature of Individual or Firm Preparing Return)

(Print Name of Firm and Individual Preparing Return)

(Address)

**EXHIBIT H**

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

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 ("RCN") 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 "Reorganized Debtors"). 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 "Sixth Omnibus Objection").<sup>1</sup> I submit this declaration in support of the Sixth Omnibus Objection and on the basis of my review of the Reorganized

---

<sup>1</sup> 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 ("Claim No. 2079") 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 ("Claim No. 2052") 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 ("Claim No. 1095") 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 ("Claim No. 1542") filed by the Affinitas Corporation. Upon review, it appears that Claim No. 1542 was amended and superseded by claim number 2077 ("Claim No. 2077"). 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.

2076") filed by Ms. Idele Moskowitz and claim number 2089 ("Claim No. 2089") 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 ("Claim No. 2088") 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 non-debtor 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 ("Claim No. 2087") filed by Mr. John Appeman, 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. 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 "D&O Insurance Motion") [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.

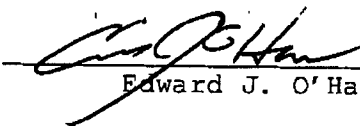
Order Authorizing Purchase of Renewal and Extended Reporting Director & Officer Liability Insurance Coverage, dated October 15, 2004 [Docket No. 304], at pg. 2. The Reorganized Debtors have procured the insurance coverage contemplated in the D&O Insurance Motion. Although the Effective Date occurred 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 ("Claim No. 2081") 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, et al., : 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 "Sixth Omnibus Objection");<sup>1</sup> and upon the Declaration of Edward J. O'Hara In Support Of Reorganized Debtors' Sixth Omnibus Objection To Claims (the "O'Hara Decl."); 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

---

<sup>1</sup> 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 Exhibit A 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 Exhibit B 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 Exhibit C 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 Exhibit D 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 Exhibit G 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