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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

AFFIDAVIT OF SERVICE

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

HOLLY A. ERICK, being duly sworn, deposes and says:

I am a resident of the United States, over the age of eighteen years, and am not a party to or interested in the above-captioned cases. I am employed by the law firm of Milbank, Tweed, Hadley & M^cCloy LLP, counsel for RCN Corporation, et al., reorganized debtors in the above-captioned cases.

On the 22nd of April, 2005, I caused a copy of the following document (the "Document"):

NOTICE OF HEARING RELATING TO REORGANIZED
DEBTORS' OBJECTION TO CLAIM NUMBERS 2081 AND
2079 FILED BY STATE OF NEW JERSEY, DIVISION
OF TAXATION,

to be served upon the party identified on Exhibit A

attached hereto by United States Postal Service for
delivery by first class mail.

/s/ Holly A. Erick
Holly A. Erick

SWORN TO AND SUBSCRIBED before
me this 25th day of April, 2005.

/s/ Rena K. Strappazon
Rena K. Strappazon
Notary Public, State of New York
No. 01ST6028430
Qualified in New York County
Commission Expires August 2, 2005

EXHIBIT A

Mala Narayanan
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Division of Law
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