

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
:   
RCN CORPORATION, et al., : Case No. 04-13638 (RDD)  
:   
Reorganized Debtors.: Jointly Administered  
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**ORDER GRANTING REORGANIZED DEBTORS' SIXTH  
OMNIBUS OBJECTION WITH RESPECT TO CLAIM NOS. 2079,  
2052 AND 2081 PURSUANT TO 11 U.S.C. §§ 105(a),  
502(b), AND 510(b) AND FED. R. BANKR. P. 3007**

This matter having come before 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") (Docket No. 530);<sup>1</sup> and upon the O'Hara Decl. incorporated thereto; 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, and 2081; and the Court having held a hearing on the Sixth Omnibus Objection on May 24, 2005; and there being no opposition to the Sixth Omnibus Objection as it pertains to Claim Nos. 2079, 2052 and 2081;

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

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 cases 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. Claim Nos. 2052 and 2081 are not valid claims against the Debtors.

C. Claim No. 2079 represents a valid Priority Tax Claim in the amount of \$289.40.

NOW, THEREFORE, IT IS HEREBY ORDERED THAT:

1. Claim Nos. 2052 and 2081 shall be disallowed in their entirety and expunged.

2. Claim No. 2079 shall be reduced and allowed in the amount \$289.40 as a Priority Tax Claim in full satisfaction of thereof.

3. 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.

4. This Court shall retain jurisdiction over the Reorganized Debtors and the holders of Claim Nos. 2079, 2052, and 2081 with respect to any matters relating to or arising from the Sixth Omnibus Objection or the implementation of this Order.

Dated: New York, New York  
May 24, 2005

/s/ ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE