

Dennis F. Dunne (DD 7543)
Susheel Kirpalani (SK 8926)
Jeffrey K. Milton (JM 8255)
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

NOTICE OF FILING

RCN Corporation and certain of its direct and indirect subsidiaries, reorganized debtors in the above-captioned cases, give notice of filing the attached letter, dated February 28, 2006, by State of New York, Department of Labor, withdrawing its Amended Priority Claim (Claim No. 2129), dated May 16, 2005.

DATED: New York, New York
February 28, 2006

MILBANK, TWEED, HADLEY & M^cCLOY LLP

By: /s/ Jeffrey K. Milton
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**STATE OF NEW YORK
DEPARTMENT OF LABOR**
W.A. HARRIMAN STATE OFFICE CAMPUS
BUILDING 12 - ROOM 256
ALBANY, NY 12240

UNEMPLOYMENT INSURANCE DIVISION

February 28, 2006

Clerk of Court
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NY 10004-0000

Re: RCN ENTERTAINMENT INC
ER# 45-94210
BANKRUPTCY# 04-15505

Dear Sir:

We hereby withdraw our Amended Priority Claim which was dated 5/16/2005 for \$36.66.

Very truly yours,

A handwritten signature in black ink that reads "Lisa Pearson".

Lisa Pearson
Tax Compliance Agent 2
(518)485-6100

LP:lp



STATE OF NEW YORK
DEPARTMENT OF LABOR
Unemployment Insurance Division
Governor W. Averell Harriman State Office Building Campus
Building 12, Room 256
Albany, New York 12240

Dated: 05/16/05

CLERK OF THE COURT
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NY 10004-0000

IN THE MATTER OF:
RCN ENTERTAINMENT INC
45-94210 0
ARRANGEMENT #04-15505
DEBTOR

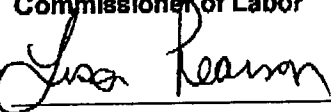
Enclosed is a verified claim of the New York State Department of Labor for unemployment insurance taxes due for the periods and amount shown below. The State of New York claims priority in payment under the provisions of the New York State Unemployment Insurance Law.

Please note on this letter your acknowledgement of receipt of this claim (including the claim number) and return it to the NYS Department of Labor, Unemployment Insurance Division, Insolvency Unit, in the enclosed preaddressed envelope.

Contributions due for the period from: 10/01/03
to and including: 08/20/04
in the amount of \$: \$36.66

Indicate Acknowledgement Date

Claim Number Assigned _____

Very truly yours,
Commissioner of Labor

Lisa Pearson
Tax Compliance Agent 2
Unemployment Insurance Division

STATE OF NEW YORK
DEPARTMENT OF LABOR
Unemployment Insurance Division
Governor W. Averell Harriman State Office Building Campus
Building 12, Room 256
Albany, New York 12240

DATED: 05/16/05
AMENDED
ARRANGEMENT #04-15505
EMPLOYER REG. NO.: 45-94210 0

**LIQUIDATED PRIORITY CLAIM FOR
UNEMPLOYMENT TAXES DUE**

CLERK OF THE COURT
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
ONE BOWLING GREEN
NEW YORK, NY 10004-0000

IN THE MATTER OF:
RCN ENTERTAINMENT INC

Lisa Pearson is an agent of the New York State Department of Labor, Unemployment Insurance Division, and is authorized to make this claim on behalf of the Commissioner of Labor of the State of New York pursuant to Article 18 of the Labor Law of the State of New York.

The debtor is liable to the New York State Department of Labor in the sum of \$36.66 representing unpaid unemployment insurance taxes. The PRIORITY CLAIM for this debt, with interest computed to the date of petition, is as follows:

PERIOD FROM/TO	A/E	Contributions	Section 581D Assessment	Accrued Interest	Posted Interest	Penalty	WARRANT/SECURED
10/01/03-08/20/04	A		\$36.66				<input type="checkbox"/>
Total:				\$36.66			

A - Actual Returns Filed E - Estimated, no return filed

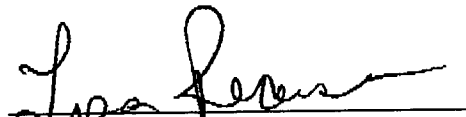
Amended Priority Claim supersedes all our Priority Claims heretofore filed herein.

No part of this debt has been paid. There are no set-offs or counterclaims.

This claim is asserted as secured for any periods checked by virtue of warrants filed for those periods.

All checks in satisfaction of this claim should be made payable to NYS Unemployment Insurance and forwarded to the NYS Department of Labor, Insolvency Unit, at the address indicated above.

Commissioner of Labor



By: Lisa Pearson
Tax Compliance Agent 2
Unemployment Insurance Division

Indicate Acknowledgement Date

Claim Number Assigned _____