



B. Objection

The Plan Trustee objected to BWOT's claim on the grounds that BWOT did not apply any mitigation to its claim as a result of its reletting of the premises.

C. Proposed Treatment

Upon review of further documentation provided to the Plan Trustee by BWOT in support of its claim, the Plan Trustee recommends that BWOT's claim be allowed in the amount of \$1,446,793.80 as a General Unsecured Claim.

4. Nokia, Incorporated ("Nokia")

A. Proof of Claim

Nokia filed a proof of claim against the Debtor alleging a general unsecured claim in the amount of at least \$114,750.00.

B. Objection

The Plan Trustee objected to Nokia's claim on the grounds that Nokia had failed to apply a security deposit it held to appropriately reduce its claim.

C. Proposed Treatment

The Plan Trustee recommends that Nokia's claim be allowed in the amount of \$57,375.00 as a General Unsecured Claim.

5. Discover Financial Services Incorporated ("Discover")

A. Proof of Claim

Discover filed a proof of claim against the Debtor alleging a general unsecured claim in the amount of \$7,394.00.

B. Objection

The Plan Trustee objected to Discover's claim on the basis that Discover had failed to supply sufficient documentation in support of its claim.

C. Proposed Treatment

Upon review of further documentation supplied by Discover, the Plan Trustee recommends that Discover be allowed a General Unsecured Claim in the amount of \$7,394.00.

6. Chris Kallaher

A. Proof of Claim

Mr. Kallaher filed a proof of claim against the Debtor alleging a general unsecured claim in the amount of \$942.02 based upon reimburseable medical expenses pursuant to an appropriate plan provided and administered by the Debtor.

B. Objection

The Plan Trustee objected to Mr. Kallaher's claim based upon Mr. Kallaher's failure to provide supporting documentation.

C. Proposed Treatment

The Plan Trustee, upon review of further documentation supplied by Mr. Kallaher, recommends that Mr. Kallaher's claim be allowed in the amount of \$760.98 as a General Unsecured Claim.

**Objections to Which the Plan Trustee Received a Response**

The following is a summary of claims objections with respect to which timely responses were received by the Plan Trustee. The Plan Trustee has been involved in ongoing negotiations with the claimants to resolve his objections. The status of each objection and response, along with settlement efforts, is set forth below.

1. Exodus Communications ("Exodus")

A. Proof of Claim

Exodus filed a proof of claim against the Debtor in the amount of \$420,887.17.

B. Objection

The Plan Trustee objected to Exodus's claim on the grounds that Exodus had failed to provide sufficient documentation, that Exodus had failed to apply certain payments against the claim, that Exodus's claim included claims for an administrative expense which were asserted after the administrative expense claim bar date, and that the service agreement between the Debtor and Exodus did not provide for certain damages which constitute a portion of the claim.

C. Proposed Treatment

The Plan Trustee recommends that the hearing on his objection to the claim of Exodus be continued for approximately thirty (30) days in order to allow the parties to continue to work toward settlement of this matter.

2. The Share Group, Inc. ("Share")

A. Proof of Claim

Share filed a proof of claim against the Debtor in the amount of \$109,016.00 as a general unsecured claim.

B. Objection

The Plan Trustee objected to Share's claim on the grounds that Share had failed to provide sufficient documentation in support of its claim, and that Share had failed to apply mitigation in reduction of its claim.

C. Proposed Treatment

The Plan Trustee recommends that the hearing on his objection to the claim of Share be continued for approximately thirty (30) days to provide the parties an opportunity to review further documentation and to pursue further settlement negotiations.

3. Comdisco, Inc. ("Comdisco")

A. Proof of Claim

Comdisco filed a proof of claim against the Debtor asserting a general unsecured claim in the amount of \$793,299.63 under the terms of an equipment lease with the Debtor.

B. Objection

The Plan Trustee objected to Comdisco's claim on the basis that Comdisco had failed to apply in mitigation of its claim amounts it received pursuant to a liquidation auction of the leased equipment which was repossessed from the Debtor following the Debtor's rejection of Comdisco's lease.

C. Proposed Treatment

The Plan Trustee recommends that the hearing on his objection to Comdisco's claim be continued for a period of approximately thirty (30) days in order to provide the parties the opportunity to review further documentation and to pursue settlement negotiations.

4. Massachusetts Department of Revenue (“MDOR”)

A. Proof of Claim

MDOR filed a proof of claim against the Debtor in the amount of \$566.66.

B. Objection

The Plan Trustee objected to the claim of MDOR on the basis that the claim is an estimation.

C. Proposed Treatment

The Plan Trustee recommends that the hearing on his objection to the claim of MDOR be continued for approximately thirty (30) days to provide the Plan Trustee with an opportunity to file a tax return indicating the actual amount of tax liability.

5. Mississippi State Tax Commission (“MSTC”)

A. Proof of Claim

MSTC filed a proof of claim against the Debtor in the amount of \$1,155.50.

B. Objection

The Plan Trustee objected to the claim of MSTC on the basis that the claim is an estimation.

C. Proposed Treatment

The Plan Trustee recommends that the hearing on his objection to the claim of MSTC be continued for approximately thirty (30) days to provide the Plan Trustee with an opportunity to file a tax return indicating the actual amount of tax liability.

6. Tennessee Department of Revenue (“TDOR”)

A. Proof of Claim

TDOR filed a proof of claim against the Debtor in the amount of \$1,522.35.

B. Objection

The Plan Trustee objected to the claim of TDOR on the basis that the claim is an estimation.

C. Proposed Treatment

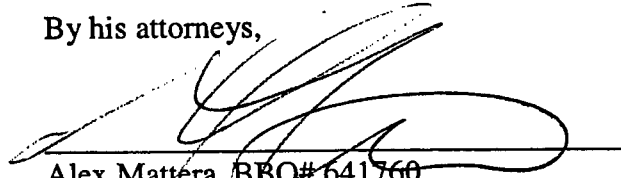
The Plan Trustee recommends that the hearing on his objection to the claim of TDOR be continued for approximately thirty (30) days to provide the Plan Trustee with an opportunity to file a tax return indicating the actual amount of tax liability.

WHEREFORE, for all for forgoing reasons, the Plan Trustee requests that the Court enter the proposed Order attached hereto.

Respectfully submitted,

Charles A. Dale III,  
Plan Trustee,

By his attorneys,

A handwritten signature in black ink, appearing to read 'Alex Mattera', is written over a horizontal line.

Alex Mattera, BBO# 641760  
Gadsby Hannah LLP  
225 Franklin Street  
Boston, MA 02110  
(617) 345-7000  
(617) 345-7050

Dated: March 11, 2002

UNITED STATES BANKRUPTCY COURT  
DISTRICT OF MASSACHUSETTS  
(Eastern Division)

_____	)	
In re	)	
	)	
ESSENTIAL.COM, INC.,	)	Chapter 11
	)	Case No. 01-15339-WCH
Debtor.	)	
_____	)	

**ORDER SUSTAINING PLAN TRUSTEE'S FIRST  
OMNIBUS OBJECTION TO PROOFS OF CLAIM**

Pursuant to the Objection, dated January 31, 2002 (the "Objection"), of Charles A. Dale III, the duly appointed plan trustee (the "Plan Trustee") of Essential.com, Inc. (the "Debtor"), seeking an Order, pursuant to sections 502, 506, 507, and 1106(a) of Title 11 of the United States Code (the "Bankruptcy Code"), as complemented by Rules 3003 and 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Massachusetts Local Bankruptcy Rule 3007-1; and after consideration of the Objection, Exhibit A thereto, and any responses filed thereto; and upon the full record of the Hearing and all prior proceedings in this case; and after due diligence and sufficient cause appearing therefor, it is hereby

**FOUND THAT:**

- a) notice of the Objection has been provided as set forth in the Objection, and no other or further notice is necessary or required; and
- b) the relief requested in the Objection is in the best interests of the Debtor and its estate, creditors and other parties in interest; and it is therefore

**ORDERED, ADJUDGED AND DECREED THAT:**

- 1) pursuant to sections 502, 506, 507, and 1106(a) of the Bankruptcy Code, as complemented by Bankruptcy Rules 3003 and 3007 and Massachusetts Local Bankruptcy Rule 3007-1, the claims are either (a) disallowed in

their entirety; (b) reduced and allowed as General, Priority or Administrative Unsecured Claims as indicated on Exhibit A hereto, or (c) allowed as filed. The Allowed Amount of such claims is set forth on Exhibit A;

- 2) this Order is without prejudice to the Plan trustee's right to object to the claims subject to the Objection hereto on grounds other than as stated in the Objection and is without prejudice to the Plan trustee's right to object on any grounds as to any and all other claims filed herein, including any other claims held by the claimants whose claims are disallowed and expunged and/or reduced and allowed hereunder; and
- 3) This Court shall retain jurisdiction over the Plan Trustee, the Debtor and the claimants whose claims are subject to the Objection with respect to any matters related to or arising from the implementation of this Order.

SO ORDERED this \_\_\_\_ day of  
\_\_\_\_\_, 2002

---

Hon. William C. Hillman  
United States Bankruptcy Court



**Exhibit A**

<b>CLAIMANT</b>	<b>General Unsecured Claim</b>	<b>Priority Unsecured Claim</b>	<b>Administrative Claim</b>
24/7 Mail	\$0.00		
24/7 Media, Inc.	\$0.00		
A & G Sales	\$344.27		
A M Manna	\$8.30		
Accessline Communications Corp.	\$17,105.33		
AETNA US Healthcare	\$0.00		
Akhil Garland	\$0.00		
Alan D. Letterman	\$0.00		
Alan Davidson	\$0.00		
Alan Laurentano	\$0.00		
Alex Reyes	\$11.57		
Alice Miller	\$0.00		
Alicia Field	\$5.62		
All Research	\$100.00		
Allan Atman	\$106.84		
AllEnergy Marketing Company	\$4,749.27		
Allison Gerber	\$0.00		
American Regulatory Corp.	\$0.00		
Andrea Pappas	\$15.69		
Andrew C. Savinson	\$0.00		
Andrew Kucharski	\$1.87		
Andrew Storms	\$0.00		
Anne Dooley	\$0.00		
Arizona Department of Revenue	\$0.00	\$50.00	
Arkansas Public Service Commission	\$0.00		
Arthur Andersen, LLP	\$6,995.00		
Arthur Croteau	\$0.00		
AT&T	\$0.00		
AT&T Canada	\$0.00		
AT&T WHOLESALE TELEPHONE	\$0.00		
AT&T Wireless Services	\$0.00		
Avaya Financial Services	\$0.00		
Avaya, Inc.	\$1,720.00		
Avinash N. Mehrotra	\$0.00		
B R Darnell	\$0.00		
Bacon's Clipping Bureau	\$516.00		
Baltimore County Maryland	\$0.00		
Barbara Frye	\$0.00		
Barbara Stuckman	\$0.00		
Basil Pallone	\$91,250.00		\$50,000.00
Belmont Springs	\$33.20		
Benny Boatright	\$0.00		
Better Business Bureau	\$0.00		
Bill Slowey	\$0.00		
BlanketMail.com, Inc.	\$0.00		
Boston Edison	\$0.00		
Boston Gas	\$0.00		
Brand Equity Ventures	\$5,150.48		

Brian Denny	\$0.00	
Broadwing Tele Inc.	\$0.00	
Bruce Lotter	\$0.00	
Bureau of Business Practice	\$0.00	
Burlington Postmaster	\$0.00	
Burlington Woods Office Trust	\$0.00	
Burlington Woods Office Trust No. 1	\$1,446,793.80	
Burton M. Marks	\$0.00	
Business Products Online, Inc.	\$0.00	
CA Public Utilities Commission	\$0.00	
California Board of Equalization	\$0.00	
California High Cost Fund - B	\$0.00	
California Teleconnect Fund	\$0.00	
Carlos Panameno	\$2.69	
Catterton Partners	\$0.00	
Center for Communications Mgmt.	\$0.00	
Chad E. Ragan	\$0.00	
Charles E. O'Brien	\$0.00	
Charles Manning	\$0.00	
Charles Munson	\$0.00	
Charles Slotruk	\$3.74	
Chaun Lee	\$0.00	
Cher S. Goldstein	\$0.00	
Chris Kallaher	\$17,635.98	
Christopher Tucker	\$0.83	
CIT Communications Finance Corporation	\$0.00	
City of New York	\$0.00	\$833.76
City of Peoria	\$0.00	
City of Phoenix	\$0.00	
City of Sarasota	\$0.00	
City of Sarasota	\$0.00	
City of Scottsdale	\$0.00	
Claudia Kuhn	\$0.00	
Coffee Pause	\$0.00	
Commission on State Emergency	\$0.00	
Commonwealth of Pennsylvania	\$0.00	
Commonwealth of Pennsylvania, Department of Revenue	\$0.00	
Commonwealth of Virginia	\$0.00	\$850.00
Concretio.com	\$0.00	
Connecticut Department of Revenue Services	\$0.00	\$250.00
Core Communications, Inc.	\$724.48	
CouponSurfer.com	\$0.00	
Craig Lemberger	\$28.20	
CT Corporation	\$1,585.00	
Cummings Properties, Inc.	\$25,850.00	
Cynthia Kahn	\$0.00	
D.C. Treasurer	\$0.00	
Daine Govan	\$0.00	
Daniel Craney	\$428.96	
Daniel M. Derksen	\$0.00	

Daniel Mandel	\$0.00	
David Cowden	\$2.01	
David McCarthy	\$1.00	
Deborah Reich	\$0.00	
Delaware Public Service Comm.	\$0.00	
Delaware Secretary of State	\$0.00	
Delta Dental	\$0.00	
Denise W. Connors	\$0.00	
Dennis A. Stewart	\$0.00	
Dennis Donaghy	\$1.40	
Department of the Treasury - Internal Revenue Service	\$0.00	
Department of the Treasury - Internal Revenue Service	\$0.00	
Department of the Treasury - Internal Revenue Service	\$74,156.05	\$12,913.92
Dimitris Kostoulas	\$0.00	
Direct Media Buyers	\$0.00	
Discover Financial Services, Inc.	\$7,394.00	
Division of Corp. & Commercial	\$0.00	
Division of Corporation	\$0.00	
Don Duberstien	\$3.74	
Donald Nault	\$13.05	
Donaldson, Luftkin & Jenrette	\$0.00	
Donna Henry	\$0.00	
Doreen Dziokionski	\$0.00	
Doubletree Suites	\$0.00	
Dynergy Connect, L.P.	\$0.00	
Earl Schucker	\$0.00	
Eden Toddes	\$0.00	
Edna R. Patenia	\$0.00	
Edward Aronzon	\$0.00	
Elliot Abrams	\$0.00	
Employment Development Dept.	\$0.00	
Energy Service Group	\$1,000.00	
ePartners, Inc.	\$0.00	
Eric & Susan Miller	\$1.87	
Eric Acton	\$9.24	
Evoke Communications	\$0.00	
Expanets	\$0.00	
Extant	\$0.00	
F. Zak	\$0.00	
Federal Communications Comm.	\$0.00	
Federal Express	\$1,236.84	
Finance And Budget Group	\$0.00	
Finard & Company, LLC	\$0.00	
Francis Lane	\$0.00	
Frank Ravinal	\$67.82	
Frederic Manual	\$2.69	
Frederick Nagle	\$0.00	
Gabriel Morris	\$0.00	
Galen Mccullough	\$0.00	
Gary Moffie	\$0.00	
Genna I. Lippman	\$0.00	
George Steck	\$0.00	

Gerald Moser	\$0.00		
Global Crossing	\$24,288.54		
Globe Tech Inc.	\$0.00		
Grace A. Christian	\$0.00		
Graybar Electric Company	\$0.00		
Greg Fisher	\$0.00		
Gregory A. Belisle	\$0.00		
Helene Baim	\$7.25		
HomePortfolio, Inc.	\$0.00		
ICT Group, Inc.	\$0.00		
Idaho Public Utilities Comm.	\$0.00		
Illinois Commerce Comm.	\$0.00		
Imperial Bank	\$0.00		
InfoDirections, Inc.	\$31,346.22		
Insight	\$0.00		
Intermedia Communications	\$19,733.43		
Internet Connect, Inc.	\$18,852.00		
Iowa Secretary of State	\$0.00		
Jack Fisher	\$0.00		
Jacqueline Thomas	\$0.00		
James Cornblatt, Esquire	\$0.00		
James Glenwright	\$0.00		
James Winkler	\$0.00		
Jamie Jacobs	\$0.00		
Jason Flaherty	\$2.69		
Jay Jaffe	\$0.00		
Jean J. Pantal	\$0.00		
Jeffrey Wood	\$0.00		
Jenny Soares	\$0.00		
Jerry Jeffries	\$0.00		
Jerry Wicker	\$0.00		
Jesse Burlew	\$0.00		
Jim Enos	\$0.00	\$88.46	
Jobfind.com	\$0.00		
John Catellier	\$0.00		
John Duffy	\$16,250.00		
John Shaw	\$0.00		
Johnathan Sloate	\$3.74		
Johnson, Hearn, Vinegar & Gee	\$534.60		
Jon Brandon	\$10.87		
Jon Cooley	\$10.87		
Jorge Volez	\$5.73		
Joseph Holmes	\$0.00		
Joseph Lourenco	\$93.90		
Joseph Miller	\$0.00		
Julia A. Bull	\$0.00		
Julie M. Ewing	\$0.00		
Jun H. Cho	\$0.00		
Kana Communications, Inc.	\$76,783.25		
Karen M. Jackson	\$0.00		
Karl Neugebauer	\$0.00		
Kay Collins	\$0.00		
Kelly L. Shaw	\$0.00		
Kevin McLean	\$10.87		
Keyspan Energy Delivery	\$123.04		

KeySpan Home Energy Service	\$21,112.06	
Kim Nguyen	\$0.00	
Krzysztof Pocięcha	\$29.48	
Kurt Elsavage	\$0.00	
Lasertone	\$0.00	
Laura Brown	\$0.00	
Laura Lee Ellis	\$117.19	
Lenny Lebovich	\$0.00	
Leona Butts	\$0.00	
Leslie Salka	\$0.00	
Lexis Nexis	\$632.00	
LifeMinders.com	\$0.00	
Linda R. Silifkin	\$0.00	
Linkshare Corporation	\$48,015.95	
Linx Communications, Inc.	\$1,785.40	
Lisa A. Bargeman	\$0.00	
Loera Schacter	\$3.86	
Louisiana Secretary of State	\$0.00	
Louisiana State	\$0.00	\$21.00
Lucien J. Bright	\$0.00	
Lynx, Inc.	\$600.66	
Mark Bailey	\$0.00	
Mark Boland	\$0.00	
Mark D. Brady	\$0.00	
Mark White	\$0.00	
Marriane E. Stockdale	\$0.00	
Marsh USA Inc.	\$0.00	
Mary Peterson	\$0.00	
Maryland Public Service Commission	\$0.00	
Mass Electric Comm A	\$0.00	
Mass Telecommunications Council	\$0.00	
Mass. Business Association	\$0.00	
Massachusetts DTE	\$0.00	
Matt Shufro	\$1.64	
MCI	\$0.00	
MCI Commercial Service - NE	\$0.00	
MCI WorldCom	\$9,666.68	
MCI WorldCom Comm Service	\$0.00	
MCI WorldCom Communications	\$4,637.67	
MCI Worldcom Wireless	\$0.00	
MCI WorldCom*****	\$6,891.91	
Merrill Daniels	\$0.00	
Metrocall	\$834.10	
Michael J. Brandt	\$0.00	
Michael Young	\$0.00	
Minnesota Dept. of Commerce	\$0.00	
Mintz, Levin, Cohn, Ferris, P.C.	337.55	
Miralee Blake	0.00	
Mississippi Secretary of State	\$0.00	
Montana Public Service Commission	\$0.00	
Murphy Software Consulting, Inc.	\$2,100.00	
N I I T USA, Inc.	\$23,232.00	

Natalie Harris	\$0.00	
National Energy Marketers	\$0.00	
National Revenue Corporation	\$108.10	
Nebraska Public Service Comm.	\$0.00	
Nestor Garcia	\$9.70	
Net Flip, Inc.	\$0.00	
NETWAY, Inc.	\$11,978.81	
Network Solutions, Inc.	\$210.00	
Neustar, Inc.	\$93.69	
New England Copy Spec., Inc.	441.56	
New Horizons, Inc.	\$3,150.00	
New Jersey Board of Public Utilities	\$1,000.00	
Newcourt Leasing Corp.	\$342.92	
NewsWatch	\$0.00	
New York MTA	\$0.00	\$329.00
Nokia Inc.	\$57,375.00	
Norman Guertin	\$100.00	
North Carolina Utilities Comm.	\$0.00	
North Reading Postmaster	\$0.00	
NSTAR Electric	\$234.31	
NTFC Capital Corporation	\$0.00	
Oklahoma Corporation Commission	\$0.00	\$35.00
Olin Smith (NetFlip, Inc.)	\$0.00	
On Time Mailing, Inc.	\$562.00	
Operating Telephone Subsidiaries of Verizon Communications, Inc.	\$924,205.49	
Oregon Universal Service Fund	\$0.00	
OSG Billing Services	\$12,949.84	
Paramjit S. Vohra	\$0.00	
Parke McCarraher	\$0.00	
Patricia Trionfo	\$0.00	
Patty Colon	\$0.00	
Patty Colton	\$0.00	
Paul Lewis	\$127,555.31	\$4,650.00
Paul O'Brien	\$125,350.00	\$4,650.00
Pauline Howton	\$0.00	
Paychex, Inc.	\$0.00	
PC Connection, Inc.	\$2,453.51	
Pedrick Mechanical Services	\$75.00	
Peter Mcavoy	\$0.00	
Peter Twombly	\$20,350.00	\$4,650.00
Pitney Bowes	\$0.00	
Pitney Bowes Credit Corp.	\$729.02	
Pitney Bowes Direct Payment	\$0.00	
Pitney Works	\$0.00	
PJM Interconnection, L.L.C.	\$1,407.10	
Plastic Card Systems, Inc.	\$0.00	
Postmaster Burlington	\$0.00	
Price Waterhouse Coopers	\$50.00	
Priceline WebHouse Club, Inc.	\$0.00	
Pro Staff	\$27,390.48	
Public Service Com. Of WI	\$0.00	

Terrance Ingram	\$0.00		
Terrance P. McQuade	\$0.00		
Testa, Hurwitz & Thibeault	\$0.00		
Texas Comptroller of Public Accounts	\$0.00		
The Boston Phoenix, Inc.	\$0.00		
The City of New York, Department of Finance	\$0.00	\$35,200.00	
The New York Times	\$0.00		
The O'Brien Group, Inc.	\$0.00		
The RE/Com Group Inc.	\$0.00		
The Scranton Times Partnership	\$0.00		
Thomas Lennon	\$0.00		
Thomas Reed	\$0.00		
Thos H. Espey	\$0.00		
Timothy Gendron	\$0.00		
Timothy P. Murray	\$0.00		
TMNG	\$335,725.60		
Touch America	\$34,709.66		
Treasurer - State of Iowa	\$0.00		
Tufts Health Plan	\$0.00		
United States Postal Service	\$125.00		
Universal Service Adm. Co.	\$0.00		
Universal Service Administrative Company	\$0.00		
Universal Service Administrative Company	\$60,720.46		
Unum Life Insurance	\$0.00		
UNUM Life Insurance Company	\$0.00		
US Postmaster Burlington	\$259.38		
USRefresh	\$4,033.80		
Utah Public Service Commission	\$0.00	\$50.00	
Utah State Tax Commission	\$0.00	\$230.00	
V. Lafrenier	\$0.00		
Vanessa Ramirez	\$0.00		
Vasteam Johnson	\$10.00		
Verisign	\$0.00		
Verizon	\$0.00		\$18,001.74
Verizon Wireless	\$0.00		
Vicky Donoway	\$0.00		
Vicky Schnaffer	\$0.00		
Video Monitoring Services	\$0.00		
Viking Office Products Corp.	\$1,077.62		
Viral Goel	\$0.00		
Virginia Stackhouse	\$63.46		
Virginia State Corp. Commission	\$0.00	\$250.00	
Voicelog LLC	\$856.25		
Volt	\$2,438.49		
W. Thiessen	\$0.00		
W.B. Mason Co.	\$2,087.66		
Walter E. Cedeno	\$0.00		
Washington Util and Trans Comm.	\$0.00	\$20.61	
William A. Janson	\$0.00		
William C. Driscoll	\$0.00		
Winter Wyman & Company	\$0.00		

Winter, Wyman Acct. Solutions	\$5,550.10		
WorldNet	\$200.00		
Wyoming Secretary of State	\$0.00		