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UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA

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Alexandria Division

COMMISSION  
CLERK

In re:	)	
	)	Chapter 11
PATHNET TELECOMMUNICATIONS	)	
INC., et al.	)	Case Nos. 01-12264-SSM;
	)	01-12265-SSM
Debtors.	)	Jointly Administered

**ORDER IN AID OF PLAN CONSUMMATION AND SETTING  
SUPPLEMENTAL ADMINISTRATIVE-CLAIM BAR DATE  
FOR CERTAIN TAXING AUTHORITIES**

Upon consideration of the Joint Motion of the Debtors and the Official Committee of Unsecured Creditors (the "Committee") for Order in Aid of Plan Consummation and Setting Supplemental Administrative-Claim Bar Date for Certain Taxing Authorities (the "Motion"), and good cause having been shown, it is hereby,

ORDERED, that the Motion is GRANTED; and it is further,

ORDERED, that the Debtors and the Committee are authorized to declare an effective date of on or about January 31, 2003, for the First Amended Joint Plan of Liquidation of Pathnet Telecommunications, Inc. ("PTI") and Pathnet, Inc. ("PNI"), confirmed by the Court by order dated March 12, 2002 (the "Plan"); and it is further,

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7925 Jones Branch Drive, Suite 6200  
McLean, Virginia 22102  
703.905.2800  
*Local Counsel for the Debtors and Debtors in Possession*

- AUS \_\_\_\_\_
- CAF \_\_\_\_\_
- CMP \_\_\_\_\_
- COM \_\_\_\_\_
- CTR \_\_\_\_\_
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- CTH \_\_\_\_\_

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ORDERED, that the Debtors are authorized to make full distributions to PNI and PTI claimholders on or as soon as practicable after the Plan effective date; and it is further,

ORDERED, that the Debtors and the Committee are authorized to consummate the Plan without establishing liquidating limited liability companies for PNI and PTI to effectuate distributions and investigate and pursue potential avoidance actions; and it is further,

ORDERED, that any taxing authority that did not receive notice of the Plan and the administrative-claim deadline set forth therein shall have until through and including January 17, 2003, to file a motion for allowance of any administrative claim it may have for taxes relating to the period after the Debtors' bankruptcy filings on April 2, 2001; and it is further,

ORDERED, that any such motion for allowance of an administrative tax claim shall be filed with the Clerk of the United States Bankruptcy Court for the Eastern District of Virginia, 200 S. Washington Street, Alexandria, Virginia 22314, with copies to: Michael St. Patrick Baxter, Esq., Covington & Burling, 1201 Pennsylvania Avenue, N.W., Washington, D.C. 20004-2401; Alexander M. Laughlin, Esq., Wiley Rein & Fielding LLP, 7925 Jones Branch Drive, Suite 6200, McLean, Virginia 22102; Lawrence M. Handelsman, Esq., Stroock & Stroock & Lavan LLP, 180 Maiden Lane, New York, NY 10036-4982; and Malcolm M. Mitchell, Jr., Esq., Vorys Sater Seymour & Pease LLP, 277 S. Washington Street, Suite 310, Alexandria, VA 22314; and it is further,

ORDERED, that any objection by the Debtors or the Committee to any such motion for allowance of an administrative tax claim shall be heard by the Court on notice of at least ten (10) calendar days; and it is further,

ORDERED, that nothing in this Order shall be construed to extend the administrative-claim filing deadline for taxing authorities and other entities that did receive notice of the Plan; and it is further,

ORDERED, that any taxing authority that did not receive notice of the deadline for filing pre-petition tax claims shall have until through and including January 17, 2003, to file such a claim; and it is further,

ORDERED, that service of this Order to a taxing authority by first-class mail, postage prepaid, within two (2) days of the entry of this Order shall constitute good and sufficient notice of the January 17, 2003, bar date set forth above; and it is further,

ORDERED, that if a taxing authority that did not receive notice of the bar date for filing pre-petition tax claims fails to file such a claim by January 17, 2003, any such claim shall be forever barred; and it is further,

ORDERED, that any such pre-petition tax claim shall be filed with the Clerk of the United States Bankruptcy Court for the Eastern District of Virginia, 200 S. Washington Street, Alexandria, Virginia 22314, with copies to: Michael St. Patrick Baxter, Esq., Covington & Burling, 1201 Pennsylvania Avenue, N.W., Washington, D.C. 20004-2401; Alexander M. Laughlin, Esq., Wiley Rein & Fielding LLP, 7925 Jones Branch Drive, Suite 6200, McLean, Virginia 22102; Lawrence M. Handelsman, Esq., Stroock & Stroock & Lavan LLP, 180 Maiden Lane, New York, NY 10036-4982; and Malcolm M. Mitchell, Jr., Esq., Vorys Sater Seymour & Pease LLP, 277 S. Washington Street, Suite 310, Alexandria, VA 22314; and it is further,

ORDERED, that nothing in this Order shall be construed to extend the pre-petition claim bar date for taxing authorities that did receive notice of the bar date for filing pre-petition tax claims.

**Judge Stephen S. Mitchell**

Hon. Stephen S. Mitchell  
United States Bankruptcy Judge

December \_\_, 2002

NOTICE OF JUDGMENT OR ORDER

PREPARED BY:

Entered On Docket

*12/19/02*

*Dennis Auerbach by mail*

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- and -

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**Local Counsel for the Debtors and Debtors in Possession**

**CERTIFICATION PURSUANT TO JUNE 22, 2001 ADMINISTRATIVE ORDER**

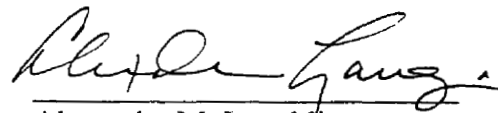
I HEREBY CERTIFY that on this 17<sup>th</sup> day of December, 2002, copies of the foregoing Order in Aid of Plan Consummation and Setting Supplemental Administrative-Claim Bar Date for Certain Taxing Authorities were mailed via first class mail postage pre-paid to

Malcolm Mitchell, Esquire  
VORYS, SATER, SEYMOUR & PEASE, L.L.P.  
227 South Washington Street, Suite 310  
Alexandria, Virginia 22314

Jack Frankel, Esquire  
OFFICE OF THE UNITED STATES TRUSTEE  
115 South Union Street, Suite 210  
Alexandria, Virginia 22314

in accordance with the Administrative Order Regulating Notice of Entry of Certain Orders dated June 22, 2001.

ON BEHALF OF THE CLERK OF COURT, I FURTHER CERTIFY that copies of the entered Order will be mailed via first class mail postage pre-paid within two days of entry of the Order to the parties required to receive notice of the entry of the Order and to all creditors and parties in interest as set forth on the attached service lists.\*

  
Alexander M. Laughlin

\* Pursuant to Local Rule 5005-1(C)(8), the attached service lists are not being served on each of the parties, but are attached to the original Certificate of Service filed with the Court.