

DECLARATION

Michael P. O'Neil, under penalties of perjury, pursuant to 28 U.S.C. §1746, states as follows:

1. I have read the foregoing First Application Of Co-Counsel For Debtors For Interim Allowances And Reimbursement Of Expenses and the facts and circumstances therein are true and correct according to the best of my knowledge, information and belief.
2. There is no agreement for the division of any compensation granted herein between myself and anyone else, except as between members of Sommer Barnard Attorneys, PC.

Dated: May 2, 2005

/s/ Michael P. O'Neil

EXHIBIT B