

**IN THE UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

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In re:	: Chapter 11
	: Case No. 09-11960 (BLS)
ALSET OWNERS, LLC, <u>et al.</u> ,	: Jointly Administered
	:
Debtors.	: <b>Related Doc. No. 279</b>
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**CERTIFICATION OF COUNSEL REGARDING THE LIQUIDATION TRUST'S  
MOTION FOR AN ORDER APPROVING STIPULATION BETWEEN  
THE LIQUIDATION TRUST AND CHECKERCO, INC.  
IN CONNECTION WITH THE TAX ESCROW ISSUE**

I, Joanne B. Wills, Esq. of Klehr Harrison Harvey Branzburg LLP, counsel to the Liquidation Trust of Alset Owners, LLC, et al. (the "Liquidation Trust") in the above-captioned proceeding hereby certify as follows:

1. On March 29, 2010, the Liquidation Trust filed its Motion Pursuant to Federal Bankruptcy Rule 9019 for an Order Approving the Stipulation Between the Liquidation Trust and Checkerco, Inc. in Connection with the Tax Escrow Issue [Docket No. 279] (the "9019 Motion");

2. At the time the 9019 Motion was filed, the Liquidation Trust and Checkerco, Inc. (the "Parties") had agreed to the terms and form of the Stipulation and Settlement Agreement (the "Stipulation") but had not yet signed the Stipulation. In order to schedule the 9019 Motion for the April Omnibus hearing without requiring a shortened notice period, the Parties agreed to submit the unexecuted Stipulation with the 9019 Motion with a footnote indicating that the executed document would be submitted prior to the April 19, 2010 hearing.

3. The Parties have now signed the Stipulation. Other than the signatures, no other changes were made to the Stipulation annexed hereto as Exhibit A.

4. Additionally, the Parties agreed to revise the proposed form of Order for the 9019

Motion to insert the following language as paragraph two (2) of the Order:

2. Blank Rome LLP as Escrow Agent of the Escrow Funds is authorized to distribute the Escrow Funds in accordance with the terms of the Stipulation and Settlement. Upon distribution of the Escrow Funds, Blank Rome LLP's responsibility as Escrow Agent shall be discharged.

5. The revised Proposed Order annexed hereto as Exhibit B has been circulated to and approved by the counsel for Checkerco, Inc. and the Liquidation Trust.

Accordingly, the Liquidation Trust respectfully requests that the Court enter the revised Proposed Order annexed hereto as Exhibit B after the expiration of the April 12, 2010 objection deadline or after the April 19, 2010 hearing on the matter.

Dated: April 8, 2010  
Wilmington, Delaware

KLEHR HARRISON HARVEY  
BRANZBURG LLP

By: /s/ Joanne B. Wills

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***Counsel for the Liquidation Trust of Alset  
Owners, LLC, et al.***