

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

In re:)	Chapter 11
)	
ALSET OWNERS LLC, <i>et al.</i> ,)	Case No. 09-11960 (BLS)
)	
Debtors.)	Jointly Administered
)	

DECLARATION OF NEIL GILMOUR III

Neil Gilmour III, declares as follows:

1. I am a managing director of Executive Sounding Board Associates, Inc. (“ESBA”), which firm maintains offices at 1500 John F. Kennedy Blvd, Philadelphia, PA 19102, and in other cities. I am familiar with the matters set forth herein and make this declaration in support of the application of the Official Committee of Unsecured Creditors (the “Committee”), appointed pursuant to section 1102(a)(1) of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the above-captioned cases of *Alset Owners, LLC, Altes, LLC, Setla, LLC and Checkers Michigan, LLC* (collectively, the “Debtors”), seeking approval to retain ESBA *nunc pro tunc*, effective as of June 24, 2009, as counsel to the Committee pursuant to 11 U.S.C. §§ 1103(a), 327(a) and 328(a).

2. To the best of my knowledge and information, ESBA does not have any connection with the Debtors or any other significant party-in-interest and does not hold or represent any interest adverse to the estates.

3. ESBA, is however, often involved in bankruptcy cases in multiple jurisdictions. ESBA may have been and may currently be involved in bankruptcy matters representing various

constituents in which other parties identified as having interests in this case may also be involved. These engagements include, but are not limited to, the representation of creditors committees in matters where interested parties in this case may have served on the committee or may hold an unsecured claim in the case.

4. ESBA has been involved in matters with the following parties who have or may have an interest in this case:

a. ESBA has retained Blank Rome LLP (“Blank Rome”) as its counsel in its capacity as Plan Administrator in the matter of Inacom Corporation in this court, which case was recently closed. ESBA also serves as chief restructuring officer and in other roles in cases in which Blank Rome represents parties that are adverse to ESBA and its clients. ESBA and Blank Rome represent the same client in a non-chapter 11 matter. Finally, ESBA has retained Blank Rome on its own behalf in the past. None of these relationships with Blank Rome relate to these cases.

b. ESBA has represented various parties in matters in which Klehr, Harrison, Harvey, Branzburg & Ellers, LLP (“Klehr Harrison”), proposed counsel to the Committee in these cases, also represented ESBA’s clients or parties adverse to ESBA’s clients. ESBA has also retained Klehr Harrison as its counsel in its capacity as Liquidating Agent or Liquidating Trustee in the matters of *In re: US Wireless Corp.*, case number 01-10262 (CSS) pending in this Court and *In re The LoveSac Corporation*, case number 06-10080 (CSS) pending in this Court.

5. ESBA does not believe that any of the foregoing matters would not render ESBA disinterested in this case.

6. ESBA will promptly file with the Court a supplemental declaration if and when any further connections between it and such parties-in-interest are discovered.

7. To the best of my knowledge, neither ESBA nor any professional affiliated with ESBA holds or represents an interest adverse to the Debtors' estate.

8. To the best of my knowledge, neither ESBA nor any professional affiliated with ESBA is a creditor, an equity security holder or an insider of the Debtors.

9. In addition, due to the size and diversity of its practice, ESBA may have represented or otherwise dealt with, and may now be representing or otherwise dealing with various persons (and their attorneys and accountants) who are or may consider themselves creditors, equity security holders or parties-in-interest in these cases but who are not presently identified as creditors or equity security holders. However, such representation or involvement, if any, does not relate to the Debtors or their estates.

10. No agreement exists, nor will any be made, to share any compensation received by ESBA for its services with any other person or firm.

11. ESBA is willing to be retained by the Committee as its counsel and will make appropriate applications to this Court for compensation and reimbursement of out-of-pocket expenses, all in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules of this Court, and any Orders of the Court entered in these Cases.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: July 6, 2009

Philadelphia, PA


Neil Gilmour III