VERIFICATION

STATE OF NEW YORK:

Steven D. Simms, after being duly sworn according to law, deposes and says:

a) I am a Managing Director with the applicant, Ernst & Young Corporate Finance LLC ("EYCF").

b) I have personally performed some of the financial advisory services rendered by EYCF as financial advisors to the official committee of unsecured creditors (the "Committee") and am thoroughly familiar with the other work performed on behalf of the Committee by the professionals and paraprofessionals of EYCF.

c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed the Local Bankruptcy Rules for the District of Delaware, and submit that the Application substantially complies with such rules.

Steven D. Simms

SWORN AND SUBSCRIBED
before me this 30th day of September 2004.

Notary Public
My Commission Expires:

ELIA M. ENTLER
Notary Public, State of New York
No. 01EN6091958
Qualified in New York County
Commission Expires May 12, 2007