

CERTIFICATE OF SERVICE

I, Theodore J. Tacconelli, certify that I am not less than 18 years of age, and that service of this Objection of Cowan Systems, LLC to Debtors' Motion For Order Authorizing The Debtors To Reject Certain Contracts was made on May 24, 2003, upon the following parties in the manner indicated:

BY FACSIMILE AND FIRST CLASS MAIL

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Under penalty of perjury, I declare that the foregoing is true and correct.

/s/ Theodore J. Tacconelli
THEODORE J. TACCONELLI, ESQ.

TJT/tmm

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