CERTIFICATE OF SERVICE

I, Joshua E. Zugerman, hereby certify that, on this 13th day of January, 2010 I caused a true and correct copy of the Certificate of No Objection to the Second Interim Application of BDO Seidman, LLP, as Financial Advisors to the Official Committee of Unsecured Creditors, for Interim Compensation for Services Rendered and Reimbursement of Expenses for the Period of July 1, 2009 Through October 31, 2009 to be served on the addressees listed on the attached service list in the manner indicated.

/s/ Joshua E. Zugerman
Joshua E. Zugerman, Esquire (No. 5261)
BALLARD SPAHR LLP

Dated: January 13, 2010
Wilmington, Delaware

G.I. JOE'S 2002 SERVICE LIST

VIA HAND DELIVERY

Steven M. Yoder, Esquire
Gabriel R. MacConaill, Esquire
Potter Anderson & Corroon LLP
Hercules Plaza
1313 N. Market Street, 6th Floor
P.O. Box 951
Wilmington, DE 19801
(Counsel for the Debtors)

Richard Schepacarter, Esquire
Office of the United States Trustee
844 King Street, Room 2207
Lockbox 35
Wilmington, DE 19801

Steven K. Kortanek, Esquire
Womble, Carlyle, Sandridge & Rice, PLLC
222 Delaware Avenue, Suite 1501
Wilmington, DE 19801
(Counsel for Wells Fargo Retail Finance)

Mark D. Collins, Esquire
Richards Layton & Finger, P.A.
One Rodney Square
920 N. King Street
Wilmington, DE 19801
(Counsel for Pre-Petition Term B Secured Parties)

Jason W. Staib, Esquire
Blank Rome LLP
1201 Market Street, Suite 800
Wilmington, DE 19801
(Counsel for GSI Commerce Solutions, Inc.)

Karen C. Bifferato, Esquire
Christina M. Thompson, Esquire
Connolly Bove Lodge & Hutz LLP
The Nemours Building
1007 North Orange Street
P.O. Box 2207
Wilmington, DE 19899
(Counsel for Inland Western Northgate North, L.L.C. and
Inland Western Lakewood, L.L.C.)

Daniel K. Astin, Esquire
Anthony M. Saccullo, Esquire
Shannon D. Leight, Esquire
Mary E. Augustine, Esquire
Ciardi Ciardi & Astin
Citizens Bank Center
919 North Market Street, Suite 700
Wilmington, DE 19801
(Counsel for World Wide Distributors, Inc.
and Hanjin Shipping Co., Ltd.)

Brian J. McLaughlin, Esquire
Monzack Mersky McLaughlin and Browder, P.A.
1201 N. Orange Street, Suite 400
Wilmington, DE 19801
(Counsel for Pacific Realty)

Kurt F. Gwynne, Esquire
Mark W. Eckard, Esquire
Reed Smith LLP
1201 N. Market Street, Suite 1500
Wilmington, DE 19801
(Counsel for Madrona Watumull LLC,
MW Wilsonville LLC, C.E. John Company, Inc.
and Center Developments Oreg., Ltd.)

Thomas J. Francella, Jr., Esquire
Chad J. Toms, Esquire
Whiteford Taylor Preston LLC
1220 North Market Street, Suite 608
Wilmington, DE 19801
(Counsel for Marquette Equipment Finance)

Duane D. Werb, Esquire
Matthew P. Austria, Esquire
Werb & Sullivan
300 Delaware Avenue, 13th Floor
P.O. Box 25046
Wilmington, DE 19801
(Counsel for Robert T. Bettencourt)

Ricardo Palacio, Esquire
Benjamin W. Keenan, Esquire
Ashby & Geddes, P.A.
500 Delaware Avenue, 8th Floor
P.O. Box 1150
Wilmington, DE 19899
(Counsel for Health Net Health Plan
of Oregon, Inc.)

R. Stokes Nolte, Esquire
Reilly, Janiczek & McDevitt, P.C.
1010 North Bancroft Parkway
Suite 21
Wilmington, DE 19805
(Counsel to Avery Outdoors, Inc.)

VIA FIRST CLASS MAIL

Mark K. Thomas, Esquire
Paul V. Possinger, Esquire
Proskauer Rose LLP
Three First National Plaza
70 West Madison, Suite 3800
Chicago, IL 60602
(Counsel for the Debtors)

Richard J. Corbi, Esquire
Proskauer Rose LLP
1585 Broadway
New York, NY 10036
(Counsel for the Debtors)

Steven B. Levine, Esquire
Brown Rudnick, LLP
One Financial Center
Boston, MA 02111
(Counsel for Wells Fargo Retail Finance)

David S. Berman, Esquire
Riemer & Braunstein LLP
Three Center Plaza
Boston, MA 02108
(Counsel for Pre-Petition Term B Secured Parties)

John S. Kaplan, Esquire
Perkins Coie LLP
1201 Third Avenue, Suite 4800
Seattle, WA 98101-3099
(Counsel for Kirkland Totem Lake, LLC)

Katten Muchin Rosenman LLP
c/o Thomas J. Leanse, Esquire
c/o Dustin P. Branch, Esquire
2029 Century Park East, Suite 2600
Los Angeles, CA 90067-3012
(Counsel for Sima Corporation)

Mark D. Northrup, Esquire
John T. John, Esquire
Graham & Dunn PC
Pier 70
2801 Alaskan Way, Suite 300
Seattle, WA 98121-1128
(Counsel for Bank of America, N.A.)

Joel C. Shapiro, Esquire
Blank Rome LLP
One Logan Square
Philadelphia, PA 19103
(Counsel for GSI Commerce Solutions, Inc.)

Geoffrey Groshong, Esquire
David W. Hercher, Esquire
Miller Nash LLP
4400 Two Union Square
601 Union Street
Seattle, WA 98101-2352
(Counsel for World Wide Distributors, Inc.)

Frank A. Anderson, Esquire
Pension Benefit Guaranty Corporation
Office of the Chief Counsel
1200 K Street, N.W.
Washington, D.C. 20005-4026

Kelly Greene McConnell, Esquire
Givens Pursley LLP
601 W. Bannock Street
P.O. Box 2720
Boise, ID 83701-2720
(Counsel for Blue Marlin Investments, LLC
and CenterCal Properties, LLC)

Rick A. Steinberg, Esquire
Nowell Amoroso Klein Bierman, P.A.
155 Polifly Road
Hackensack, NJ 07601
(Counsel for Hanjin Shipping Co., Ltd.)

Douglas K. Robertson, Esquire
Belcher Swanson Law Firm, PLLC
900 Dupont Street
Bellingham, Washington 98225
(Counsel for Norman Chang and BF Parkway LLC)

Lawrence C. Gottlieb, Esquire
Jay R. Indyke, Esquire
Seth Van Aalten, Esquire
Cooley Godward Kronish LLP
The Grace Building
1114 Avenue of the Americas
New York, NY 10036-7798
(Counsel for the Official Committee
of Unsecured Creditors)

Stephen J. Kottmeier, Esquire
Liv Mills-Carlisle, Esquire
Hopkins & Carley
70 South First Street
San Jose, CA 95113-2406
(Counsel for Robert T. Bettencourt)

Vicky Namken
IBM Corporation
13800 Diplomat Drive
Dallas, TX 75234
(Counsel for International Business Machines
Credit LLC (ICC))

Susan T. Felstiner, Esquire
Cable Huston Benedict Haagensen & Lloyd LLP
1001 SW Fifth Avenue, Suite 2000
Portland, OR 97204
(Counsel for Oak Lodge Sanitary District)

Dianne Barbosa
Senior Legal Administrator
Activant Solutions Inc.
804 Las Cimas Parkway
Austin, TX 78746
(Counsel for Activant Solutions Inc.)

Skagit County Treasurer's Office
ATTN: Linda Patterson, Office Manager
P.O. Box 518
Mount Vernon, WA 98273

Skagit County Prosecutor's Office
ATTN: Melinda Miller, Prosecuting Attorney
605 S. 3rd Street
Mount Vernon, WA 98273

Paul H. Morris, Esquire
Martin, Tate, Morrow & Marston, P.C.
International Place, Tower 2, 10th Floor
6410 Poplar Avenue, Suite 1000
Memphis, TN 38119-4843
(Counsel for Avery Outdoords, Inc.)

James P. Davis, PLLC
1200 – 112th Ave NE, Ste C-110
Bellevue, WA 98004
(Counsel for Issaquah Associates)

Paul J. Pascuzzi, Esquire
Felderstein Fitzgerald Willoughby & Pascuzzi LLP
400 Capitol Mall, Suite 1450
Sacramento, CA 95814
(Counsel for The McClatchy Company)

Seth B. Shapiro
Trial Attorney
U.S. Department of Justice – Civil Division
Commercial Litigation Branch
P.O. Box 875
Ben Franklin Station
Washington, D.C. 20044
(Counsel for the United States Department
of the Interior)