EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
Home Products International, Inc., et al.,	)	Case No. 06-11457 (CSS)
	)	(Jointly Administered)
	)	
Debtors.	)	

AFFIDAVIT OF PHIL VAN WINKLE IN SUPPORT OF THE SECOND MONTHLY APPLICATION OF GIULIANI CAPITAL ADVISORS LLC AS FINANCIAL ADVISOR FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR MONTHLY ALLOWANCE OF COMPENSATION AND REIMBURSEMENT EXPENSES INCURRED FROM FEBRUARY 1, 2007 THROUGH FEBRUARY 28, 2007

STATE OF ILLINOIS)

ss:

COUNTY OF COOK)

Phil Van Winkle, being duly sworn, deposes and says:

1. I am a Managing Director of Giuliani Capital Advisors LLC ("GCA") as financial advisor to the official committee of unsecured creditors (the "Committee") appointed in the chapter 11 cases of the above-captioned debtors and debtors in possession (collectively, the "Debtors").

2. I have read the foregoing second monthly application (the "Application") of GCA for allowance of compensation and reimbursement of expenses as financial advisors for the Committee and know the contents thereof. The same are true to the best of my knowledge, except as to matters therein alleged to be upon information and belief, and as to those matters, I believe them to be true. I have personally performed many of the services rendered by GCA and am thoroughly familiar with all other work performed on behalf of the Committee by GCA professionals.

3. In accordance with Bankruptcy Rule 2016(a) and Section 504 of the Bankruptcy Code, no agreement or understanding exists between GCA and any other person for the sharing of compensation to be received in connection with the within cases.

4. 4. I have reviewed Del. Bankr. LR 2016-2 and, to the extent it is applicable, affirm that the Application and accompanying exhibits comply therewith.

Phil Van Winkle
Managing Director
Giuliani Capital Advisors LLC

Sworn to before me this
5th day of April, 2007

Notary Public

"OFFICIAL SEAL"
KATHY A VAUGHN
NOTARY PUBLIC STATE OF ILLINOIS
COMMISSION EXPIRES 02/14/10