

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:)	Chapter 11
)	
HOMELIFE PCE,)	Case No. 01-2412 (JWV)
)	(Jointly Administered)
Post Confirmation Estate.)	
)	Hearing Date: May 6, 2003 at 10:30 a.m.
)	Response Due: April 22, 2003 at 4:00 p.m.

DECLARATION OF PATRICK REGAN
IN SUPPORT OF HOMELIFE PCE'S ELEVENTH OBJECTION (NON-
SUBSTANTIVE) TO CLAIMS

Patrick Regan hereby declares:

1. I am the Plan Administrator of the Homelife PCE (the "Estate"). I am authorized to make this Declaration in support of the Estate's Eleventh Omnibus Objection to Claims (Non-Substantive) (the "Eleventh Omnibus Objection").
2. I am responsible for overseeing the claims review and objection process for the Estate. In that capacity, I have reviewed the Eleventh Omnibus Objection, and am directly, or through other of the Estate's personnel and attorneys, familiar with the information contained therein, and in the exhibits annexed thereto.
3. Upon information and belief, the Estate's books and records accurately reflect, among other things, their liabilities (including the amounts thereof) owed to their creditors.
4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed in these cases. These claims were carefully reviewed and analyzed by appropriate personnel, and in some cases, the Estate's professional advisors, resulting in the identification of objectionable claims which are the subject of the Eleventh Omnibus Objection.

THE AMENDED CLAIMS

5. To the best of my knowledge and belief, after thoroughly reviewing the Estate's books and records, and the applicable proofs of claim listed on Exhibit A to the Eleventh Omnibus Objection, I have determined that the claims listed on Exhibit A assert claims that are replaced by amended claims. The Estate proposes that the Surviving Claims noted on Exhibit A replace the initially-filed claims, and that the initially-filed claims be disallowed and expunged for all purposes.

THE DUPLICATE CLAIMS

6. To the best of my knowledge and belief, after thoroughly reviewing the Estate's books and records, and the applicable proofs of claim listed on Exhibit B to the Eleventh Omnibus Objection, I have determined that the claims listed on Exhibit B where the "Basis for Objection" is designated as "Duplicate" are claims that are duplicates of previously-filed claims. The Estate proposes that the Claim Number noted on Exhibit B be replaced by the Remaining Claim Number, also listed on Exhibit B. The Estate requests that the Duplicate Claims be disallowed and expunged for all purposes.

(Remainder of this page intentionally left blank)

Dated: _____, 2003



Patrick Regan