CERTIFICATE OF SERVICE

I, Jason W. Harbour, certify that I am not less than 18 years of age, and that service of the foregoing **First Monthly Fee Application Of CBIZ Valuation Group, Inc., As Valuation Consultant For Debtor And Debtor-In-Possession, For Allowance Of Interim Compensation And For Interim Reimbursement Of All Actual And Necessary Expenses Incurred For The Period October 31, 2003 Through November 30, 2003,** was caused to be made on January 26, 2004, in the manner indicated upon the entities identified on the attached service list.

Dated: January 26, 2004
Wilmington, Delaware

/s/ Jason W. Harbour
Jason W. Harbour (No. 4176)

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