

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 11
)
Met-Coil Systems Corporation,) Case No. 03-12676 (MFW)
)
Debtor.)

**DECLARATION OF TINAMARIE A. FEIL CERTIFYING:
(1) SERVICE OF NOTICES IN THIS CHAPTER 11 CASE, AND
(2) TABULATION OF BALLOTS REGARDING VOTE ON FOURTH AMENDED
CHAPTER 11 PLAN OF REORGANIZATION PROPOSED BY MET-COIL
SYSTEMS CORPORATION AND MESTEK, INC., AS CO-PROponents**

I, Tinamarie A. Feil, under penalty of perjury, declare as follows:

A. GENERAL

1. I am Vice President and co-founder of The BMC Group, Inc., f/k/a/ Bankruptcy Management Corporation ("**BMC**"), located at 1330 East Franklin Avenue, El Segundo, California 90245. I have primary responsibility for supervising BMC's involvement in the above-captioned case (the "**Met-Coil Case**"). The statements in this declaration are, except where specifically noted, based upon personal knowledge, and I am competent to testify thereto. Statements concerning events that occurred by other employees of BMC under my supervision are based upon my review of relevant business records and documents and discussions with other employees of BMC.

2. On August 29, 2003, this Court entered an Order approving Met-Coil Systems Corporation's, the debtor and debtor-in-possession (the "**Debtor**"), retention of BMC as the official claims, noticing and balloting agent. BMC's duties include the service of bar date notices, the solicitation of the Debtor's plan of reorganization and tabulation of the ballots cast in contemplation of any plan(s) of reorganization.

3. BMC is not a creditor or equity security holder of the Debtor, except to the extent that there are outstanding amounts due BMC in connection with the services that BMC has performed for the Debtor in accordance with the August 29, 2003 Order.

B. SERVICE OF BAR DATE NOTICES

4. On September 4, 2003, the Debtor filed a Motion For Order (i) Establishing Bar Date For Filing Proofs Of Claim, (ii) Approving Proof Of Claim Form, (iii) Approving Bar Date Notices, (iv) Approving Mailing And Publication Procedures And (v) Providing Certain Supplemental Relief (the "**Bar Date Motion**"), which the Court approved on September 23, 2004 (D.I. 119) (the "**Bar Date Order**").

5. In its role as claims and noticing agent, BMC provided notice of the deadline to file proofs of claim (the "**Bar Date Notice**") and a customized proof of claim form to all creditors and parties in interest in the Met-Coil Case. In effecting service of a Bar Date Notice in the Met-Coil Case in accordance with the Bar Date Motion, BMC employees engaged in the following process:

- In conjunction with the preparation of the creditor list at the commencement of the case, and as further refined during the preparation of the client's Schedules of Assets and Liabilities and Statement of Financial Affairs, BMC collected data (including the names and mailing addresses) from the Debtor of all of its creditors and other parties in interest in the case.
- BMC then extracted this data and entered it into BMC's proprietary noticing system ("**b-Linx**"). The data that BMC maintains in b-Linx is a compilation of all data used in the Met-Coil Case – the creditor list, the scheduled claims of creditors, amended schedule amounts, all information related to any proofs of claim filed by a claimant, objections filed with respect to any proofs of claim, status of the objection, and current value of each claim as affected by any orders that the Court enters.

- Upon receipt of final approval of the customized proof of claim form and the Bar Date Notice, BMC commenced preparation of the documents for service. In order to prepare the customized proof of claim forms, which contain, among other information, the name and address of the parties served in a pre-positioned area of the form, BMC's data managers extracted from b-Linx the names and addresses of service parties for various service groups (e.g., those parties-in-interest requesting notice pursuant to Bankruptcy Rule 2002, trade creditors and contract parties). BMC created a mail file for each service group, and each mail file was assigned a unique number.
- BMC's data managers then merged the mail file information into the proof of claim form and created a customized proof of claim form for each party in all applicable mail files.
- The final customized proof of claim forms were then sent to BMC's in-house production department for printing.
- The customized proof of claim form was then collated with the bar date notice form and both documents were either hand stuffed into window envelopes or automatically stuffed (BMC uses both methods in preparing mailings and how envelopes are stuffed is dependant upon the size of the document, and the other pending mailings occurring simultaneously and the availability of the automated stuffing machine).
- Each envelope was weighed, and the appropriate amount of postage was applied by a postage meter.
- Envelopes were then sealed and delivered to the United States Post Office for mailing.
- To the extent that the Debtor provided a list of additional parties for service, BMC created a mail file for the list and added such service list to b-Linx, and the remainder of the procedure for mailing a customized proof of claim form and Bar Date Notice was followed.

6. On September 30, 2003, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 3,980 parties in accordance with the procedure set forth in Paragraph 5 herein. The 3,980 parties were comprised of all parties listed on the creditor list filed with the voluntary petition, all creditors listed on Schedules D, E, F and G of the Debtor's Schedules, all individual parties who are party to various litigation

cases detailed on 4.a. of the Debtor's Statement of Financial Affairs, and the then-existing list of parties-in-interest requesting notice pursuant to Bankruptcy Rule 2002. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on October 7, 2003 (D.I. 150-152), and annexed to the Notice of Errata re Affidavit/Declaration of Service of BMC filed on November 7, 2003 (D.I. 252).

7. On October 22, 2003, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 20 parties in accordance with the procedure set forth in Paragraph 5 herein. The 20 parties were comprised of additional creditors and other litigation related parties provided to BMC by the Debtor and its counsel subsequent to the initial mailing of the Bar Date Notice on September 30, 2003. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on October 28, 2003 (D.I. 223).

8. On October 28, 2003, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon one party-in-interest in accordance with the procedure set forth in Paragraph 5 herein. This additional party-in-interest was counsel to one of the Debtor's creditors and was identified by the Debtor and its counsel after the mailings describe in Paragraphs 6 and 7 herein. BMC filed an Affidavit/Declaration of Service on November 5, 2003 (D.I. 243).

9. On October 29, 2003, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 3,203 parties in accordance with the procedure set forth in Paragraph 5 herein. After the mailings described in Paragraphs 6, 7 and 8, the Debtor determined that it could provide notice to individuals located within a particular geographical area, specifically in the vicinity of the Lockformer Site. The Debtor and its

counsel provided geographic maps to BMC from which BMC was able to obtain information relevant to service of a notice with regard to the 3,203 parties. To locate the mailing recipients within the geographic areas, BMC contacted the United States Post Office for Lisle and Woodridge, Illinois, and obtained the specific route numbers for the areas on the map. Then, by providing the route numbers and perimeters to a local Chicago information company, BMC obtained an electronic file of all of the mailing recipients on the mail routes that fell within the geographic areas defined on the map. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on November 5, 2003 (D.I. 245).

10. On December 8, 2003, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 414 parties in accordance with the procedure set forth in Paragraph 5 herein. The 414 parties were comprised of additional employees not previously included in prior Bar Date Notice mailings provided to BMC by the the Debtor and its counsel, and parties affected by an amendment to Schedules D, F and G. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on December 12, 2003 (D.I. 372).

11. On December 15, 2003, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon an additional party-in-interest in accordance with the procedure set forth in Paragraph 5 herein. This party-in-interest was counsel for a creditor identified by the Debtor and its counsel after prior mailings. BMC filed an Affidavit/Declaration of Service on January 26, 2004 (D.I. 515) for service on such party and the Notice of Errata re Affidavit/Declaration of Service of BMC filed on March 1, 2004 (D.I. 603).

12. On February 6, 2004, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 27 parties in accordance with the procedure set forth in Paragraph 5 herein. The 27 parties were comprised of additional creditors and other litigation related parties provided to BMC by the Debtor and its counsel. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on February 11, 2004 (D.I. 551).

13. On March 1, 2004, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 24 parties in accordance with the procedure set forth in Paragraph 5 herein. The 24 parties were comprised of domestic distributors of the Debtor provided to BMC by the Debtor and its counsel. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on March 8, 2004 (D.I. 639).

14. On March 4, 2004, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 91 parties in accordance with the procedure set forth in Paragraph 5 herein. The 91 parties were comprised of parties affected by the second amendment to Schedules D and F and the 2002 list. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on March 9, 2004 (D.I. 654).

15. On March 19, 2004, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon eight parties in accordance with the procedure set forth in Paragraph 5 herein. The eight parties were comprised of other litigation parties in interest provided to BMC by the Debtor and its counsel. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on March 25, 2004 (D.I. 705).

16. On May 27, 2004, BMC caused a Bar Date Notice and customized Proof of Claim form to be served upon 77 parties in accordance with the procedure set forth in Paragraph 5 herein. The 77 parties were comprised of parties affected by the fourth amendment to Schedules F and G and the 2002 list. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on June 2, 2004 (D.I. 871).

17. As set forth in the Bar Date Order, BMC caused a form of the Bar Date Notice to be published in the *Wall Street Journal, National Edition, Chicago Sun-Times, Chicago Tribune, Daily Herald* and *The Gazette*. The Bar Date Notice appeared in each of these publications on October 22, 2003. Affidavits of Publication were filed on November 24, 2003 (D.I. 285-287, 289-290).

C. SERVICE OF SOLICITATION MATERIALS

18. On June 22, 2004, the Court entered an Order approving the Debtor's Motion For An Order Approving (A) The Form Of Solicitation Materials And Ballots, (B) Procedures For Solicitation And Tabulation Of Votes To Accept Or Reject Proposed Plan Of Reorganization, (C) Voting Deadline And Record Date And (D) The Date And Time For The Filing Of Objections To, And The Hearing On, Confirmation Of The Plan (the "**Solicitation Procedures Order**").

19. On June 22, 2004, through the Solicitation Procedures Order, the Court approved the Fourth Amended Disclosure Statement Pursuant to Section 1125 of the Bankruptcy Code (the "**Disclosure Statement**"), Exhibit A to which is the Fourth Amended Chapter 11 Plan of Reorganization Proposed by Met-Coil Systems Corporation and Mestek, Inc., as Co-Propponents (as amended or modified, the "**Plan**").

20. Article II of the Plan designates ten (10) classes of claims and one (1) class of interests. The classes of claims and interests created under the Plan are as follows, with capitalized terms having the meanings ascribed to them in the Plan:

- Unimpaired Classes of Claims (not entitled to vote on the Plan; deemed to have accepted the Plan)

Class 1: Priority Non-Tax Claims

Class 2: DIP Claims

- Impaired Classes of Claims (entitled to vote on the Plan)

Class 3.1: Miscellaneous Secured Claims

Class 3.2: Mestek Prepetition Secured Claims

Class 4.1: Convenience Class Claims

Class 4.2: Mestek Unsecured Claims

Class 4.3: General Unsecured Claims (other than Convenience Claims, Mestek Unsecured Claim if Mestek is the Winning Plan Sponsor, TCE Property Damage Claims arising in connection with the Mejdrech Litigation and TCE PI Claims)

Class 5: TCE Property Damage Claims arising in connection with the Mejdrech Litigation

Class 6: TCE PI Claims

- Impaired Classes of Claims (not entitled to vote on the Plan; deemed to have rejected the Plan)

Class 7: Non-Compensatory Damages Claims

- Impaired Class of Interests (not entitled to vote on the Plan; deemed to have rejected the Plan)

Class 8: Formtek's Interests

21. The Solicitation Procedures Order provided for the service of the following solicitation materials upon the various classes of creditors under the Plan:

Administrative Claimants:	Disclosure Statement and Confirmation Hearing Notice ¹
Priority Tax Claimants:	Disclosure Statement and Confirmation Hearing Notice
Class 1-Priority Non-Tax Claimants:	Disclosure Statement and Unimpaired Notice ²
Class 2-DIP Lender:	Disclosure Statement and Unimpaired Notice
Class 3.2-Mestek Secured Claim:	Disclosure Statement, Confirmation Hearing Notice and Class 3.2 Ballot
Class 4.1-Convenience Class (with no pending objections):	Class 4.1 Notice ³ and Class 4.1 Ballot
Class 4.1-Convenience Class (with pending objections):	Class 4.1 Notice and NonVoting Objection Notice ⁴
Class 4.2-Mestek Unsecured Claim:	Disclosure Statement, Confirmation Hearing Notice and Class 4.2 Ballot
Class 4.3-General Unsecured Claims (with no pending objections):	Disclosure Statement, Confirmation Hearing Notice, Committee Letter ⁵ and Class 4.3 Ballot
Class 4.3-General Unsecured Claims (with pending objections):	Disclosure Statement, NonVoting Objection Notice and Committee Letter
Class 5-Mejdrech Class:	Disclosure Statement, Confirmation Hearing Notice and Class 5 Ballot
Class 6-TCE PI Claims:	Disclosure Statement, Confirmation Hearing Notice and Class 6 Ballot
Class 7-Non-Compensatory Damage Claims:	Disclosure Statement, Confirmation Hearing Notice and Class 7 and 8 Notice ⁶

1 The Confirmation Hearing Notice is the Notice of (1) Approval of Disclosure Statement; (2) Hearing on Confirmation of Plan; (3) Deadline and Procedures for Filing Objections to Confirmation of Plan; (4) Deadline and Procedures for Temporary Allowance of Certain Claims for Voting Purposes; (5) Treatment of Certain Claims for Notice and Voting Purposes; (6) Record Date; and (7) Voting Deadline for Receipt of Ballots.

2 The Unimpaired Notice is the Notice of (1) Filing of Fourth Amended Plan of Reorganization; (2) Treatment of Unimpaired Claims Under the Plan; (3) Hearing on Confirmation of Plan; and (4) Deadline and Procedures for Filing Objections Thereto.

3 The Class 4.1 Notice is the Summary Disclosure Statement and Solicitation of Acceptances of Class 4.1 Claimholders of the Fourth Amended Chapter 11 Plan of Reorganization of Met-Coil Systems Corporation.

4 The NonVoting Objection Notice is the Notice of Non-Voting Status with Respect to Claims Against Which the Debtor Filed an Objection to Expunge, Reduce or Reclassify.

5 The Committee Letter is the Letter from the Creditor Committee to the Class 4.3 General Unsecured Creditors urging creditors to vote in favor of the Plan.

Class 8-Equity:	Disclosure Statement, Confirmation Hearing Notice and Class 7 and 8 Notice
Parties Requesting Notice Under Rule 2002:	Disclosure Statement, Confirmation Hearing Notice and Committee Letter

In addition, those parties receiving a ballot also received a self-addressed, postage prepaid envelope for returning the ballot to BMC.

22. In its role as balloting agent, BMC effected service of the solicitation packages by performing the following process:

- Using the data in b-Linx and working closely with the Debtor and its representatives, the BMC project manager and data manager prepared preliminary plan class reports, reflecting the various class numbers, probable participants and estimated voting amounts based upon the data in b-Linx and the proposed Solicitation Procedures Orders.
- BMC's project manager reviewed the preliminary plan class reports with the Debtor or another authorized source, to refine and finalize the data.
- During this process, BMC worked with the Debtor or other authorized source to design ballots for each class to provide the necessary information and also reflect BMC's internal balloting processes.
- BMC, using the preliminary plan class reports, reviewed each class to finalize the documents that each class member would receive in their respective solicitation packages.
- Upon notification of the approval of the Disclosure Statement and entry of the Solicitation Procedures Order, BMC commenced preparation of the solicitation materials for service.
- In order to prepare the customized ballots, which contain, among other information, the name and address of the parties served in a pre-positioned area of the form, BMC's data managers extracted from b-Linx the names and addresses of service parties for various service groups (e.g., those parties requesting notice under Bankruptcy Rule 2002, trade creditors and contract parties) as set forth in the finalized plan class report.

⁶ The Class 7 and 8 Notice is the Notice of NonVoting Status with Respect to Class 7 Claims (Non-Compensatory Damages Claims) and Class 8 Interests (Equity).

- BMC created a mail file for each service group, and each mail file was assigned a unique number.
- BMC's data managers merged the mail file information into the ballot and created a customized ballot for each party eligible to vote in each respective class. The final customized ballots were then sent to BMC's in-house production department for printing.
- The customized ballot was then collated with the required solicitation materials for each respective class, and the documents were hand stuffed into window envelopes.
- For parties not eligible to vote, separate mail files were created for each service group and transmitted to BMC's production department for the creation of mailing labels. Based upon instructions transmitted from BMC's project manager, the non-voting packages were collated with the required solicitation materials and hand stuffed into envelopes with the mailing labels attached.
- Each envelope was weighed and the appropriate amount of postage was applied by a postage meter. Envelopes were then sealed and delivered to the United States Post Office for mailing.
- To the extent that an additional service list is provided by the client or counsel, BMC creates a mail file for the list and the additional service list is added to BMC's noticing system.

23. A detailed listing of (a) the names and addresses of each party within each class, (b) claim amount, (c) objection status, (d) voting amount and (e) solicitation materials included in the respective packages, is annexed hereto as Exhibit 1 (the "**Solicitation Listing**").

24. On June 25, 2004, BMC caused the respective solicitation materials to be served on the parties listed on the Solicitation Listing in accordance with the Solicitation Procedures Order and the procedures set forth in Paragraphs 20 and 21 herein. BMC's Affidavit/Declaration of Service with the detailed list of all parties served annexed thereto was filed on June 2, 2004 (D.I. 871). (D.I. 1059-1060).

25. On June 28, 2004, BMC caused a supplemental service of solicitation materials to be served upon two parties in accordance with the procedure set forth in Paragraphs 20 and 21 herein. The two parties were comprised of an additional notice party and the Debtor as requested by the Debtor and its counsel. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on July 9, 2004 (D.I. 1062-1063).

26. On June 29, 2004, BMC caused a supplemental service of the "Sale Notice", a copy of which was attached as Exhibit A to the Sale Procedures Order, to be served on the parties who previously received a Disclosure Statement as well as an additional list of entities that the Debtor and its counsel provided to BMC. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on July 9, 2004 (D.I. 1056).

27. On June 30, 2004, BMC caused a supplemental service of the Class 7 and 8 Notice to be served upon 11 parties who had also received a NonVoting Objection Notice, as requested by the Debtor and its counsel. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on July 9, 2004 (D.I. 1054).

28. On July 1, 2004, BMC served the "Notice Regarding Fourth Amended Disclosure Statement" upon 219 parties who had previously received a Disclosure Statement and Plan in the solicitation mailings prior to this date. This notice advised recipients that one page of the Liquidation Analysis, Exhibit C to the Disclosure Statement, was inadvertently not included with the Disclosure Statement, a copy of which was attached to such notice. A detailed list of all parties served is annexed to the Affidavit/Declaration of Service of BMC filed on July 8, 2004 (D.I. 1050).

29. In accordance with the Solicitation Procedures Order, attached hereto as Exhibit 2 is a report detailing the contact that BMC personnel had with Claimholders entitled to cast a vote to accept or reject the Plan.

30. Pursuant to the Solicitation Procedures Order, BMC caused a form of the Confirmation Hearing Notice to be published in the *Wall Street Journal, National Edition, Chicago Sun-Times, Chicago Tribune, Daily Herald* and *The Gazette*. The Confirmation Hearing Notice appeared in each of these publications on July 1, 2004. Affidavits of Publication were filed on July 23, 2004 (D.I. 1126-1130).

D. TABULATION OF BALLOTS

31. The ballots were coded so that each ballot referenced the name of the Debtor, the name and address of the applicable creditor, the voting amount and the case number. Each ballot also referenced a code to identify each creditor in the database that BMC maintains.

32. Completed and executed ballots were required to be returned to BMC by mail to: Bankruptcy Management Corporation, Attn: Met-Coil Systems Corporation Ballot Processing Dept., P.O. Box 1033, El Segundo, CA 90245-1033, or overnight service to: Bankruptcy Management Corporation, Attn: Met-Coil Systems Corporation Ballot Processing Dept., 1330 East Franklin Avenue, El Segundo, CA 90245, provided that, for a ballot to be counted, the ballot must have been received by BMC no later than 4:00 p.m. (Pacific Time), on July 21, 2004 (the "**Voting Deadline**"), unless such deadline was extended in accordance with the Solicitation Procedures Order.

33. BMC provides a separate Post Office Box for each of its active cases and uses the same Post Office Box number assigned to a respective case in all mailings

transmitted by BMC. BMC picks up the mail from the USPS Bulk Mail Center in El Segundo, CA at 8:30 a.m. (Pacific Time) each day. The mail is brought to BMC in separate bins for each Post Office Box and each bin is sorted by the production staff to separate returned mail envelopes from envelopes addressed to the Claims Processing or Ballot Processing Departments. Any ballots received via overnight or hand-delivery are recorded at the reception desk, and delivered to the production staff for processing. Ballots received are counted, date stamped and given to BMC's Balloting Specialist, who opens each piece, verifies that the contents of the envelope contain a ballot, and date stamps the ballot in a visible but non-obstructive location. The Ballot Specialist then hands off the ballots received to another staff member to add the ballot control i.d. number to the ballot, and imaging. After imaging, the ballots are returned to the Ballot Specialist for barcode scanning entry of the accept or reject vote and corresponding control i.d. for each ballot. The Ballot Specialist also examines each ballot to ensure that the ballot contains an original signature of the voting party. Verification of the ballots received for the day are checked against original production staff intake counts after barcode scanning, and the hard copies of the ballots are stored in a client file folder in a fire-proof cabinet in BMC's claims and imaging area. An email is sent by the Ballot Specialist to the Case Support Associate for each respective case, advising the Case Support Associate that the ballots have been entered and are ready for tabulation.

34. Pursuant to the Solicitation Procedures Order, BMC complied with the procedures in determining the validity of, and amounts to be assigned to, the ballots cast (the "**Tabulation Procedures**"). A ballot tabulation reference sheet was prepared summarizing the Votes Counted and Votes Not Counted requirements set forth in Paragraphs 10.(b) through (f) of the Solicitation Procedures Order. BMC tabulates the ballots using a

proprietary Ballot Tabulation Tool, which maintains a database of the ballot i.d. numbers, voting party name, address, voting amount, and ballot class as printed on the ballots transmitted with the solicitation materials. The barcode scanning performed by the Ballot Specialist identifies which ballots have been returned, their ballot control i.d. and creates a record with the image of the ballot attached. To tabulate the ballot, the Case Support Associate opens the Ballot Tabulation Tool and reviews each record created for ballots received while at the same time reviewing the hard copy of the ballots retrieved from the fire-proof safe. Based upon their analysis of the ballot, the Case Support Associate verifies the barcode scanning of the vote, reviews the ballot for election of convenience class, reviews the ballot for any changes of address and for any potential deficiencies against the ballot tabulation reference sheet. Election of the convenience class on a Class 4.3 Ballot is recorded in a special area of the record, which automatically counts the Class 4.3 Ballot as Class 4.1 at \$10,000. Changes of address reflected on the ballot are entered into BMC's noticing system. Any deficiencies in the ballot as summarized on the ballot tabulation reference sheet are marked in the appropriate fields on the ballot record. After tabulation, the Case Support Associate notifies the Audit Department that ballots have been tabulated and are ready for auditing. The Audit Department reviews each ballot using the Ballot Tabulation Tool, and verifies everything on the ballot against what is recorded in the various fields for the respective ballot. The Audit Department also retrieves the hard copy of the ballots for any ballots that have been marked as lacking original signatures, and verifies that the signatures are or are not original. Upon completion of the daily audit, the Audit Department notifies the Senior Consultant who then reviews the ballots tabulated and audited daily.

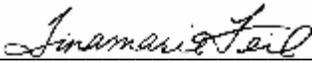
35. Pursuant to the Plan, Class 4.3 Claimholders were allowed to elect the so-called "convenience class election" to be treated as Class 4.1 Claimholders. Pursuant to the Solicitation Procedures Order, any ballot with respect to which a holder of a Class 4.3 Claim elected to be treated as a member of Class 4.1 was counted in Class 4.1. In such instance, the claims of Class 4.3 Claimholders making the convenience class election were reduced to \$10,000.

36. In light of the foregoing and based upon the Tabulation Procedures, the results of voting for all Classes of Claimholders entitled to vote and whose votes were received by BMC as of the Voting Deadline, are as set forth in Exhibit 3 attached hereto. At each class, an indication is given as to whether a particular class has accepted or rejected the Plan. Pursuant to Section 1126 of the Code, the numerosity/dollar amount requirements for each Impaired Classes of Claims entitled to vote on the Plan are as follows: **Class 3.1**: No claims in this Class; **Class 3.2**: only 1 party is entitled to vote in this Class; **Class 4.1**: 55 votes/\$230,539.06; **Class 4.2**: only 1 party is entitled to vote in this class; **Class 4.3**: 20 votes/\$6,405,972.96; **Class 5**: 2 votes/\$16,500,000; **Class 6**: 3 votes/\$8,279,700. As set forth in Exhibit 3, the numerosity/dollar amount requirements have been satisfied.

37. Pursuant to the Solicitation Procedures Order, certain ballots were not counted (the "**Invalid Ballots**"). The Invalid Ballots are listed on Exhibit 4 together with the reason that they were not counted.

The undersigned certifies that pursuant to 28 U.S.C. § 1746, under penalty of perjury, that the statements set forth herein are true and correct.

Executed on July 23, 2004



TINAMARIE A. FEIL