

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF LOUISIANA**

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In re:	:	Chapter 11
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OCA Inc., <u>et al.</u>,	:	Case No. 06 – 10179
	:	
Debtors.	:	(Jointly Administered)
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**DECLARATION OF ALISON M. TEARNEN REGARDING VOTES ACCEPTING OR
REJECTING THE DEBTORS’ AMENDED AND SUPPLEMENTAL JOINT CHAPTER 11
PLAN FOR OCA, INC. AND FILED SUBSIDIARIES AS OF JULY 24, 2006**

Alison M. Tearnen, deposes and says under the penalty of perjury:

1. I am over the age of eighteen years and I am not individually a party to these proceedings.
2. I am a Consultant with Kurtzman Carson Consultants LLC (“KCC”), whose offices are located at 12910 Culver Boulevard, Suite I, Los Angeles, California 90066. The Debtors retained KCC as their voting agent under the *Order Approving (I) The Confirmation Hearing Notice, the Manner of Mailing and Service of the Solicitation Package and Confirmation Notice and Publication of the Confirmation Notice and Publication of the Confirmation Hearing Date, (II) The Voting Agent and Procedures for Voting and Tabulation of Ballots, (III) the Forms of Ballots, and (IV) The Procedures for Allowing Claims for Voting Purposes* (the “Voting Procedures Order”) dated July 24, 2006 (Docket No.1252). KCC worked with the Debtors and counsel to the Debtors to solicit votes to accept or reject the *Amended and Supplemental Joint Chapter 11 Plan for OCA, Inc.*

and Filed Subsidiaries as of July 24, 2006 (Docket No. 1247) (the “Plan”) and to tabulate the ballots of creditors voting to accept or reject the Plan. I am authorized to submit this Declaration on behalf of KCC.

3. KCC has considerable experience in soliciting and tabulating votes to accept or reject proposed plans of reorganization.

4. Using information provided by the Debtors and counsel to the Debtors, KCC generated and distributed the Solicitation Packages¹ relating to the Plan in accordance with the solicitation and tabulation rules outlined in the Voting Procedures Order (Docket No. 1252) as entered by the Court on July 24, 2006.

THE TABULATION PROCESS

5. The Voting Procedures Order established July 24, 2006 as the record date for determining which creditors were entitled to receive Solicitation Packages and, where applicable, vote on the Plan. Pursuant to the Voting Procedures Order, holders of claims in Class 3 (Senior Secured Claims), Class 4 (General Unsecured Claims), Class 5 (Subordinated Claims) and Class 6 (Equity Parties) (the “Voting Classes”) were entitled to vote to accept or reject the Plan. No other classes were entitled to vote on the Plan.

6. Pursuant to the Voting Procedures Order, KCC distributed the Solicitation Packages to the creditors in compliance with Rules 2002(b) and 3017(d) of the Federal Rules of Bankruptcy Procedure, and to the Equity Holders pursuant to Rules 2002(d), 3017(d) and 3017(e) of the Federal Rules of Bankruptcy Procedure. *See Affidavit of Service* [P-1482] and *Supplemental Affidavit of Service* [P-1729].

7. Based upon the Debtors’ schedules and the proofs of claim filed against the Debtors, using its Voting Database, CaseView, KCC generated ballots for holders of claims who may have been

¹ Capitalized terms not defined herein are as defined in the Voting Procedures Order.

entitled to vote to accept or reject the Plan (the “Ballots”) under the Voting Procedures Order, and included the appropriate ballot in those Solicitation Packages. *See Affidavit of Service* [P-1482].

9. The Notification of Non-Voting Status that was included in Solicitation Packages (without ballots) provided, in relevant part, that: “[i]f you disagree with the classification of your claim as Non-Voting, you may request a ballot by sending a written request via US Mail to the Attn: OCA Ballot Processing, Kurtzman Carson Consultants LLC, 12910 Culver Blvd., Suite I, Los Angeles, California, 90066.” *See Notification of Non-Voting Status*. KCC complied with all written or oral requests for ballots.

10. The Voting Procedures Order established August 28, 2006 at 5:00 p.m. (Pacific Daylight Time) as the deadline for receiving Ballots to accept or reject the Plan (the “Voting Deadline”).

11. KCC received and tabulated the Ballots as follows: (a) each returned Ballot was opened and/or inspected at KCC’s office; (b) Ballots were date-stamped, sorted according to Plan Class, and scanned into CaseView; (c) all Ballots received were then entered into CaseView and tabulated in accordance with the tabulation rules outlined in the Voting Procedures Order.

12. In order for a Ballot to be counted as valid, as provided in the Voting Procedures Order, the Ballot must have been properly completed and executed by the holder of a claim, or such holder’s authorized representative, and must have (i) been received on or before the Voting Deadline, or (ii) if received after the Voting Deadline, counted only with the Debtors written consent and the consent of the Lenders and the Creditors’ Committee.

13. The Voting Agent received the following Ballots within Class 4 either after the Voting Deadline or via facsimile:

Ballot Number	Creditor Name	Date Received
276	Alex N Sill Company	<i>Late Filed Ballot / Received via Fax</i>
189	BBP Partners LLC	<i>Late Filed Ballot / Received via Fax</i>
281	Bridge Street Fund 1997	<i>Late Filed Ballot / Received via Fax</i>
191	Callaway Partners LLC	<i>Late Filed Ballot</i>
250	Contrarian Funds	<i>Late Filed Ballot</i>
194	Corporate Support Systems	<i>Late Filed Ballot</i>
283	Ferdinand 2 Gscap	<i>Late Filed Ballot / Received via Fax</i>
188	Freeman Mathis & Gary LLP	<i>Late Filed Ballot</i>
284	Goldman Sachs	<i>Late Filed Ballot / Received via Fax</i>
280	Gs Capital Partners II Offshore	<i>Late Filed Ballot / Received via Fax</i>
184	Highland Metals Inc	<i>Late Filed Ballot</i>
192	Holme Roberts & Owen LLP	<i>Late Filed Ballot / Received via Fax</i>
251	Long Law Firm LLP	<i>Late Filed Ballot</i>
193	Mcguire Woods LLP	<i>Late Filed Ballot / Received via Fax</i>
177	Owen Clary & Aiken LLP	<i>Received via Fax</i>
278	Phelps Dunbar LLP	<i>Late Filed Ballot / Received via Fax</i>
276	PricewaterhouseCoopers LLP	<i>Late Filed Ballot / Received via Fax</i>
155	Rogers Towers PA	<i>Received via Fax</i>
282	Stone Street Fund 1997	<i>Late Filed Ballot / Received via Fax</i>
151	Wilke Fleury Hoffelt Gould & Birney LLP	<i>Received via Fax</i>
279	Winstead Sechrest & Minick PC	<i>Late Filed Ballot / Received via Fax</i>
190	Woodward Hobson & Fulton LLP	<i>Late Filed Ballot</i>

Pursuant to the Voting Procedures Order, the Debtors provided KCC with written consent advising them that the Debtors, the Lenders and the Creditors' Committee consented to the tabulation of these Ballots and that KCC could count these Ballots in accordance with the rules for tabulation of votes. The Voting Agent did not receive any other Ballots within Class 4 after the Voting Deadline.

14. Set forth below is a summary of the voting results with respect to the Voting Classes:

Total Ballots Received			
ACCEPT		REJECT	
Number	Amount	Number	Amount
Class 3 – Senior Secured Claims			
100%	100%	0%	0%
Class 4 – General Unsecured Claims			
95.74%	95.89%	4.26%	4.11%
Class 5 – Subordinated Claims			
100%	100%	0%	0%
Class 6 – Equity Holders			
37.97%	10.11%	62.03%	89.89%

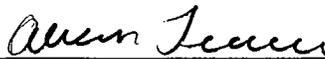
15. As a result of the voting set forth above, pursuant to 11 U.S.C. § 1126(c) of the Bankruptcy Code, Classes 3 and 4 accept the Plan and Classes 5 and 6 do not accept the Plan.

15. Exhibit A to this Declaration is the final Ballot report containing: (a) summary Ballot report by Voting Class; and (b) a detailed Ballot report for the Voting Classes.

16. KCC received several Ballots that were not included in the tabulation because either they did not conform in all respects with the requirements for a valid Ballot set forth in the Voting Procedures Order (the “Unacceptable Ballots”), or the Ballots were withdrawn by the voting party (the “Withdrawn Ballots”). Exhibit B to this Declaration is a list of the Unacceptable Ballots and Exhibit C to this Declaration is a list of Withdrawn Ballots.

17. To the best of my knowledge, information and belief, the foregoing information concerning the distribution, submission, and tabulation of Ballots in connection with the Plan is true. The original Ballots received by KCC will be available for inspection at the hearing on the confirmation of the Plan scheduled for September 5, 2006 at 10:00 a.m.

Dated: August 31, 2006


Alison M. Tearnen

State of California, County of Los Angeles

Subscribed and sworn to before me on this 31st day of August, 2006, by Alison M. Tearnen, personally known to me or proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

WITNESS my hand and official seal.

Signature

