



ted, practicing and a member in good standing of the bar of the State of New York and the United States District Court for the Southern District of New York.

2. I am one of the partners primarily responsible for this engagement and compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the "Local Guidelines"), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines") and the Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code Establishing Procedures for Monthly Compensation and Reimbursement of Expenses of Professionals (the "Administrative Order" and, collectively with the Local Guidelines and UST Guidelines, the "Guidelines"). I am authorized to make this certification on behalf of Skadden, Arps.

3. This certification is made in respect of the application of Skadden, Arps, dated February 4, 2005 (the "Application"), for final compensation and reimbursement of expenses for the period commencing May 27, 2004 through and including December 21, 2004 (the "Compensation Period") in accordance with the Guidelines.

3. In respect of section B.1 of the Local Guidelines, I certify that:
- a. I have reviewed the Application;

- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall within the Local Guidelines;
- c. the fees and disbursements sought are billed at rates in accordance with practices customarily employed by Skadden, Arps and generally accepted by Skadden, Arps' clients; and
- d. in providing a reimbursable service, Skadden, Arps does not make a profit on that service, whether the service is performed by Skadden, Arps in-house or through a third party.

4. In respect of section B.2 of the Local Guidelines and as required by the Administrative Order, I hereby certify that Skadden, Arps has complied with the provisions requiring that it provide counsel for the Official Committee of Unsecured Creditors appointed in these cases (the "Creditors' Committee") and the United States Trustee for the Southern District of New York (the "United States Trustee"), on a monthly basis, with a statement of Skadden, Arps' fees and disbursements accrued during the previous month.

5. In respect of section B.3 of the Local Guidelines, I certify that counsel for the Creditors' Committee and the United States Trustee are each being provided with a copy of the Application.

Dated: New York, New York  
February 4, 2005

/s/ D. J. Baker  
D. J. Baker