

CERTIFICATE OF SERVICE

I, William D. Sullivan, hereby certify that on February 21, 2002, I caused a copy of the ***Zonolite Claimants' Reply Memorandum In Support of the Motion to Dismiss the Bankruptcy*** to be served on the parties identified on the attached service list electronically and/or by Hand Delivery and Federal Express.

/s/ William D. Sullivan
WILLIAM D. SULLIVAN

Laura Davis Jones, Esquire
Pachulski, Stang, Ziehl, Young & Jones
919 North Market Street, 16th Floor
P.O. Box 8705
Wilmington, DE 19899-8705

Mark D. Collins, Esquire
Richards, Layton & Finger, P.A.
One Rodney Square
P.O. Box 551
Wilmington, DE 19899

Pamela Zilly
The Blackstone Group
345 Park Avenue
New York, NY 10154

Josiah Rotenberg
Lazard Freres & Co. LLC
30 Rockefeller Plaza, 60th
New York, NY 10020

Elihu Inselbuch, Esquire
Caplin & Drysdale, Chartered
399 Park Avenue 36th Floor
New York, NY 10022

W.J. Winterstein, Jr., Esquire
Eleven Penn Center, 29th Floor
1835 Market Street
Philadelphia, PA 19103

D. J. Baker, Esquire
Skadden, Arps, Slate, Meagher & Flom
LLP
Four Times Square
New York, NY 10036

James D. Freeman, Esquire
999 18th Street
Suite 945-North Tower
Denver, Colorado 80202

Todd Meyer, Esquire
Kilpatrick Stockton
1100 Peachtree Street
Atlanta, GA 30309

William H. Sudell, Jr., Esquire
Morris, Nichols Arsht & Tunnell
1201 N. Market Street
P.O. Box 1347
Wilmington, DE 19899

Charles E. Boulbol, Esquire
26 Broadway, 17th Floor
New York, NY 10004

Robert J. Dehney
Morris Nichols Arsht & Tunnell
1201 N. Market Street
Wilmington, DE 19899

William H. Sudell, Jr., Esquire
Morris, Nichols Arsht & Tunnell
1201 N. Market Street
P.O. Box 1347
Wilmington, DE 19899

Stephen H. Case, Esquire
Davis Polk & Wardwell
450 Lexington Avenue
New York, NY 10017

Securities & Exchange Commission
Atlanta Regional Office
Branch/Reorganization
3475 Lenox Road, NE, Suite 100
Atlanta, GA 30326-1232

Secretary of State
Division of Corporations
Franchise Tax
P.O. Box 7040
Dover, DE 19903

Nancy Worth Davis, Esquire
Ness, Motley, Loadhold, Richardson &
Poole
P.O. Box 1792
Mount Pleasant, SC 29465

Patrick L. Hughes, Esquire
Haynes & Boone LLP
1000 Louisiana Street, Suite 4300
Houston, TX 77002-5012

Brad Rogers, Esquire
Office of the General Counsel
Pension Benefit Guaranty Corp
1200 K. Street, N. W.
Washington, D.C. 20005-4026

Parcels, Inc.
Vito I. DiMaio
10th & King Streets
Wilmington, DE 19801

Ira S. Greene, Esquire
Squadron, Ellenoff, Plesent & Sheinfeld, LLP
551 Fifth Avenue
New York, NY 10176

Bankruptcy Administration
IOS Capital, Inc.
1738 Bass Road
P.O. Box 13708
Macon, GA 31208-3708

District Director
IRS
409 Silverside Road
Wilmington, DE 19809

Secretary of Treasurer
P.O. Box 7040
Dover, DE 19903

J. Douglas Bacon, Esquire
Latham & Watkins
Sears Tower, Suite 5800
Chicago, IL 60606

Jon L. Heberling, Esquire
McGarvey, Heberling, Sullivan & McGarvey
PC
745 South Main Street
Kalispel, MT 59901

Jan M. Hayden
Heller, Draper, Hayden, Patrick & Horn,
L.L.C.
650 Poydras Street, Suite 2500
New Orleans, LA 70130-6103

R. Scott Williams
PMG Capital Corp.
Four Falls Corporate Center
West Conshohocken, PA 19428-2961

Joseph F. Rice
Ness, Motley, Loadholt, Richardson
28 Bridgeside Blvd.
P.O. Box 1792
Mt. Pleasant, SC 29465

Jonathan W. Young
Wildman, Harrold, Allen & Dixon
225 West Wacker Drive, Suite 3000
Chicago, IL 60606-1229

Nancy Worth Davis
Ness, Motley, Loadholt, Richardson
28 Bridgeside Blvd.
P.O. Box 1792
Mt. Pleasant, SC 29465

Russell W. Budd
Baron & Budd, P.C.
3102 Oak Lawn Avenue, Suite 1100
Dallas, TX 75219

Steven T. Baron, Esquire
Silber Pearlman, LLP
2711 North Haskell Avenue, 5th Floor,
Dallas, Texas 75204

Shelby A. Jordan
Jordan, Hyden, Womble & Culbreth
500 N. Shoreline Blvd., Suite 900
Corpus Christi, Texas 78471

Steven M. Yoder, Esquire
The Bayard Firm
P.O. Box 25130
Wilmington, DE 19899

Matthew Zeleski, III, Esquire
Ashby & Geddes
222 Delaware Avenue
P.O. Box 1347
Wilmington, DE 19899-1347

Securities & Exchange Commission
15th & Pennsylvania Ave. N.W.
Washington, D.C. 20020

James A. Sylvester, Esquire
Intereat, Inc.
104 Union Avenue
Manasquan, NJ 08736

Steven J. Johnson, Esquire
Gibson, Dunn & Crutches LLP
1530 Page Mill Road
Palo Alto, CA 94304-1125

Charlotte Klenke, Esquire
Schneider National, Inc.
P.O. Box 2545
3101 S. Packerland
Green Bay, WI 54306

David Rosenbloom, Esquire
McDermott, Will & Emery
227 West Monroe Street
Chicago, IL 60606-5096

Alan Brayton, Esquire
Brayton & Purcell
222 Rush Landing Road
Novato, CA 94945

Peter Lockwood, Esquire
Caplin & Drysdale
One Thomas Circle, NW
Washington, D.C. 20005

Michael Joseph, Esquire
Ferry & Joseph, P.A.
824 N. Market Street, #904
P.O. Box 1351
Wilmington, DE 19899-1351

Michael Lastowski, Esquire
Duane, Morris & Heckscher LLP
1100 North Market Street, Suite 1200
P.O. Box 195
Wilmington, DE 19801

Arthur Azley, Esquire
Skadden, Arps, Slate, Meagher & Flom
Four Times Square
New York, New York 10036-6522

Mark S. Chehi, Esquire
Skadden, Arps, Slate, Meagher & Flom
P.O. Box 636
Wilmington, DE 19899

Hamid R. Rafatjoo, Esquire
Pachulski, Stang, Ziehl, Young & Jones
10100 Santa Monica Boulevard
Los Angeles, CA 90067-4100

James H.M. Sprayregen, Esquire
James Kapp, III, Esquire
Kirkland & Ellis
200 East Randolph Drive
Chicago, IL 60601

Derrick Tay, Esquire
Suite 1100, Box 11, Merrill Lynch Tower
Sun Life Center, 200 Kint Street West
Toronto, Ontario M5H 3T4
CANADA

David B. Seigel
W.R. Grace and Co.
7500 Grace Drive
Columbia, MD 21044

Lewis Kruger, Esquire
Stroock & Stroock & Lavan LLP
180 Maiden Lane
New York, NY 10038-4982

Scott L. Baena, Esquire
Bilzin Sumberg Dunn Baena Price & Axelrod
First Union Financial Center
200 South Biscayne Blvd, Suite 2500
Miami, Florida 33131

David S. Heller, Esquire
Latham & Watkins
Sears Tower, Suite 5800
Chicago, IL 60606

Jeffrey C. Wisler, Esq.
Connolly Bove Lodge & Hutz, LLP
1220 Market St., 10th Floor
Wilmington, DE 19899

Francis A. Monaco, Jr., Esq.
Walsh, Monzack & Monaco, PA
1201 N. Orange St., Ste 400
Wilmington, DE 19801

Bruce E. Jameson, Esq.
Prickett, Jones & I Elliott
1310 King Street
Wilmington, DE 19899

Mark S. Chehi, Esq.
Skadden Arps Slate Meagher & Flom
One Rodney Square
Wilmington, DE 19899-0636

Joseph Grey, Esq.
Stevens & Lee
300 Delaware Avenue, Ste. 800
Wilmington, DE 19899

Laurie Selber Silverstein, Esq.
Potter Anderson & Corroon
1313 N. Market St., 6th Floor
Wilmington, DE 19899

Frank J. Perch, Esq.
Office of the U.S. Trustee
844 King Street, Room 2313
Lockbox 35
Wilmington, DE 19801

Mary M. Maloney Huss
Wolf, Block Schorr & Solis-Cohen
920 King St., Ste. 300
Wilmington, DE 19801

Selinda A. Melnik, Esq.
Smith Katzenstein & Furlow
800 Delaware Avenue
Wilmington, DE 19899

Curtis Crowther, Esq.
White & Williams LLP
824 N. Market St., Ste. 902
Wilmington, DE 19801

Adam G. Landis, Esq.
Klett Rooney Lieber & Shorling
1000 West Street, Ste 1410
Wilmington, DE 19801

John D. Demmy, Esq.
Stevens & Lee, P.C.
300 Delaware Avenue, Ste. 800
Wilmington, De 19899

Aaron A. Garber, Esq.
Pepper Hamilton LLP
1201 Market St., Ste 1600
Wilmington, DE 19801

Eric Lopez Schnabel, Esq.
Klett Rooney Lieber & Shorling
1000 West Street, Ste 1410
Wilmington, DE 19801

Francis J. Murphy, Esq.
Murphy Spadaro & Landon
824 N. Market Street
Wilmington, DE 19899-8989

Thomas G. Whalen, Esq.
Stevens & Lee, P.C.
300 Delaware Ave., Ste. 800
Wilmington, DE 19801

Thomas Moers Mayer, Esq.
Kramer Levin Naftalis & Frankel LLP
919 Third Avenue
New York, NY 10022

Michael A. Berman, Esq.
Securities & Exchange Commission
450 5th St., N.W. (Mail Stop 6-6)
Washington, D.D. 20549