IN THE UNITED STATES BANKRUPTCY COURT

FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
WOMEN FIRST HEALTHCARE, INC.,	)	Case No.: 04-11278 (MFW)
	)	
Debtor.	)	**Docket Ref. No.:** TBD

DECLARATION IN SUPPORT OF EMPLOYMENT OF DAVIES & FIRMIN, CPA'S, APC AS A PROFESSIONAL UTILIZED IN THE ORDINARY COURSE OF BUSINESS

I, **Matthew H. Firmin**, declare as follows:

1. I am President in the firm of Davies & Firmin, CPA's, APC (the "Firm"), having an office at 1455 Frazee Road, Suite 404, San Diego, California 92108, professionals employed by the above-captioned debtor and debtor in possession (the "Debtor") in the ordinary course of its business. This declaration is submitted pursuant to sections 105(a), 327, 328 and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (the "Bankruptcy Code"), in compliance with the Order Authorizing the Employment of Professionals Utilized in the Ordinary Course of Business (the "OCB Professionals Order").

2. The professional services the Firm will render to the Debtor include, but shall not be limited to preparation of the Debtor's 2003 federal and states income tax returns and its subsidiary As We Change, LLC 2003 California income tax return; and preparation of Debtor's final 2004 federal and California income tax returns and its subsidiary As We Change, LLC final 2004 California income tax return.

3. Prior to April 29, 2004 (the "Petition Date"), the Firm **DID** provide professional services to the Debtor.

4. As of the Petition Date, the Debtor owed the Firm **$1,788** in connection with professional services rendered to the Debtor.

5. Neither I, nor any member, associate, or employee of the Firm, insofar as I have been able to ascertain, has any connection with the Debtor, its creditors or stockholders, or any party-in-interest herein, except as set forth hereinafter:

NONE

6. The Firm may, from time to time, represent various other parties who are creditors of the Debtor in matters wholly unrelated to the scope of the Firm's representation of the Debtor. The Firm is not aware of any dispute between the Debtor and any such creditors that appears to be material to the Firm's representation of the Debtor. Moreover, the Firm does not and will not represent any creditors of the Debtor in the resolution of any dispute regarding the merits of any claim of the Debtor against any such creditor, or of any such creditor against the Debtor.

7. Subject to the disclosures contained in this declaration, the Firm has no interest materially adverse to the interests of the estate, any class of creditors, any other party in interest, the United States Trustee, or any person employed in the Office of the United States Trustee.

8. The Firm intends to apply for compensation for professional services rendered in connection with this chapter 11 case directly to the Debtor, in accordance with the OCB Professionals Order, with such application to requests compensation for services based on the hourly rates set forth below, plus reimbursement of actual and necessary expenses and other charges incurred by the Firm. The Firm understands that, pursuant to the OCB Professionals Order, services rendered to the Debtor resulting in fees of more than $20,000 per month and $50,000 in the aggregate during any single quarter will require entry of an order of the Court

authorizing such higher amount. The principal members, associates, and/or employees designated to represent the Debtor and its current standard hourly rates are:

i.	Matthew H. Firmin	$184 per hour
ii.	William F. Davies	$184 per hour
iii.	Jody L. Brooks	$116 per hour
iv.	Soli F. Garvey	$92 per hour
v.	Sandi L. Chieze	$40 per hour

9. The hourly rates set forth above are subject to periodic adjustments to reflect the economy and other conditions. The hourly rates set forth above are the Firm's standard hourly rates for work of this nature. The rates are set at a level designed to fairly compensate the Firm for the work of its members, associates, and/or employees, and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, travel costs, telecommunications, express mail, messenger service, photocopying costs, document processing, temporary employment of additional staff, overtime meals, and, in general, all identifiable expenses that would not have been incurred except for representation of a particular client. The Firm will charge the Debtor for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm believes it is fairer to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients.

10. Except as provided in the OCB Professionals Order, no representations or promises have been received by the Firm nor by any member, partner, counsel, associate, or employee thereof as to compensation in connection with this chapter 11 case other than in

accordance with the provisions of the Bankruptcy Code. The Firm has no agreement with any other entity to share with such entity any compensation received by the Firm in connection with the chapter 11 cases.

WHEREFORE, affiant respectfully submits this Declaration in Support of Employment of Davies & Firmin, CPA's, APC as a Professional Utilized in the Ordinary Course of Business.

Dated: Wilmington, Delaware
_____, 2004

May 12, 2004

Matthew H. Firmin
1455 Frazee Road, Suite 404, San Diego, CA 92108
(619) 293-3590

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Debtor.	)	

AFFIDAVIT OF SERVICE

STATE OF DELAWARE)
) SS:
NEW CASTLE COUNTY)

Michelle E. Smith, being duly sworn according to law, deposes and says that she is employed by the law firm of Young Conaway Stargatt & Taylor, LLP, proposed attorneys for Debtor and Debtor in Possession, in the above captioned matter, and that on the 19th day of May, 2004 she caused a copy of the attached:

Declaration In Support of Employment of Davies & Firmin, CPA's, APC as a Professional Utilized in the Ordinary Course of Business

to be served upon those parties on the service list attached hereto in the manner indicated.

Michelle E. Smith

SWORN TO AND SUBSCRIBED before me this 19th day of May, 2004.

Notary Public

My commission expires _____

SERVICE LIST
Women First HealthCare, Inc.
5/19/2004

Davies & Firmin
Attn: Jody Brooks
1455 Frazee Road, Suite 404
San Diego, CA 92108
(Ordinary Course Professional)
First Class Mail

Kurt F. Gwynne, Esq
Thomas J. Francella, Jr., Esq.
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Wilmington, DE 19801
(Counsel for Official Committee of Unsecured Creditors)
Hand Delivery

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(United States Trustee)
Hand Delivery