

**VERIFICATION**

STATE OF UTAH                   :

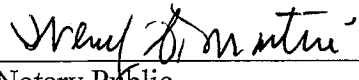
COUNTY OF SALT LAKE       :

KENT M. BOWMAN, after being duly sworn according to law, deposes and says:

- a) I am a partner of the applicant accounting firm Tanner LC ("TANNER").
- b) I am familiar with the accounting services rendered by TANNER as accountants to the Debtors and am thoroughly familiar with the other work performed on behalf of the Debtors by the accountants of TANNER.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed the Local Bankruptcy Rules for the District of Delaware, and while I am not an attorney, I believe that the Application substantially complies with such rules.

  
KENT M. BOWMAN

SWORN AND SUBSCRIBED  
before me this 13th day of September, 2010.

  
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Notary Public  
My Commission Expires: 1/20/2013

