

CERTIFICATE OF SERVICE

I, Gabriel R. MacConaill, hereby certify that I am not less than 18 years of age and that on this 26th day of March, 2008, I caused a true and correct copy of the within **Objection of International Business Machines Corporation to Debtors' Motion to Approve Settlement Compensation or Sale Compensation and Expense Reimbursement to Plan Sponsor** to be served on the following parties in the manner indicated below:

VIA HAND DELIVERY

Laura Davis Jones, Esquire
Pachulski, Stang, Ziehl & Jones LLP
919 N. Market Street, 17th Floor
Wilmington, DE 19801

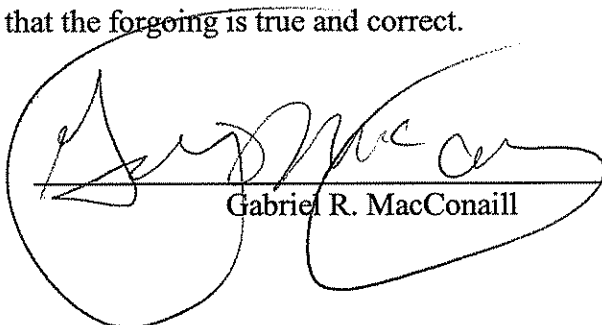
VIA HAND DELIVERY

Joseph McMahon, Esquire
The Office of the United States Trustee
844 N. King Street, Suite 2207
Wilmington, DE 19801

EMAIL/AND FIRST CLASS MAIL

Arthur J. Spector, Esquire
Berger Singerman, P.A.
350 East Las Blvd., Suite 1000
Fort Lauderdale, FL 33301

Under penalty of perjury, I declare that the foregoing is true and correct.



Gabriel R. MacConaill