

CERTIFICATE OF SERVICE

I, Gabriel R. MacConaill, hereby certify that I am not less than 18 years of age and that on this 18th day of February, 2009, I caused a true and correct copy of the within **IBM's Objection To Debtor's Motion for an Order (I) (A) Establishing Sale and Bid Procedures, (B) Approving Form of Asset Purchase Agreement, and (C) Approving the Form and Manner of Notice of Sale; and (II) Approving (A) Sale of Certain Assets Free and Clear of Interests and (B) Assumption and Assignment of Executory Contracts and Unexpired Leases** 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
P.O. Box 8705
Wilmington, DE 19801

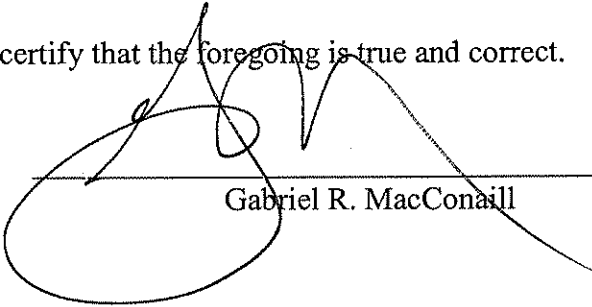
VIA HAND DELIVERY

Joseph McMahon, Esquire
Office of the United States Trustee
844 King Street, Suite 2207
Lock Box 35
Wilmington, DE 19801

VIA EMAIL/AND FIRST CLASS MAIL

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

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



Gabriel R. MacConaill