CERTIFICATE OF SERVICE

I, R. Stephen McNeill, hereby certify that I am not less than 18 years of age and that on this 20th day of July, 2009, I caused a true and correct copy of the within **Objection of International Business Machines Corporation In Response to Debtors' Motion for Authority to Sell Property Outside the Ordinary Course of Business Free and Clear of Interests and For Approval of Assumption and Assignment of Executory Contracts and Unexpired Leases In Conjunction with Sale** to be served on the following parties in the manner indicated below:

VIA EMAIL/AND HAND DELIVERY
Laura Davis Jones, Esquire
James E. O'Neill, Esquire
Pachulski, Stang, Ziehl & Jones LLP
919 N. Market Street, 17th Floor
Wilmington, DE 19801

VIA EMAIL/AND HAND DELIVERY
Joseph McMahon, Esquire
The Office of the United States Trustee
844 N. King Street, Suite 2207
Wilmington, DE 19801

VIA EMAIL/AND FIRST CLASS MAIL
Paul Steven Singerman, Esquire
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 forgoing is true and correct.

R. Stephen McNeill

Pac#925549