

Due Diligence Certification

I, Mark Friedman, President of S. Rothschild & Co., Inc., certify that (1) I have read the attached submission, and (2) the information contained in this submission is, to the best of my knowledge, complete and accurate.

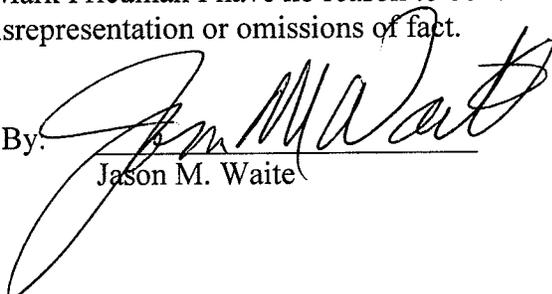
By:


Mark Friedman
President

Dated: December 14, 2006

I, Jason M. Waite, Partner in the law firm of Alston & Bird LLP, counsel to S. Rothschild & Co., Inc., certify that (1) I have read the attached submission, and (2) based on the information made available to me by Mark Friedman I have no reason to believe that this submission contains any material misrepresentation or omissions of fact.

By:


Jason M. Waite

Dated: December 14, 2006