UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF MASSACHUSETTS EASTERN DIVISION

In re:)	
)	Chapter 11
Essential.com, Inc)	Case No. 01-15339-WCH
Debtor)	

AFFIDAVIT OF CRAIG R. JALBERT, CIRA IN SUPPORT OF APPLICATION FOR EMPLOYMENT PURSUANT TO BANKRUPTCY RULE 2014(a) AND LOCAL RULE 2014-1

- I, Craig R. Jalbert, being duly sworn, do hereby depose and
 state as follows:
- 1. I am a Certified Insolvency and Restructuring Adviser and a Principal of the accounting firm of Verdolino & Lowey, P.C. (the "Firm"), whose office is located at 124 Washington Street, Foxborough, Massachusetts.
- 2. I hereby represent that neither I nor any member of my Firm holds or represents any interest adverse to the estate of the above-named Debtor.
- 3. My and my Firm's connection with the Debtor, any Creditor, or other party in interest, their respective attorneys and accountants are as follows:

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(a) Charles A. Dale, III, Esq. ("Dale") is an employee and member of Gadsby & Hannah LLP ("G&H"). Dale and G&H represent the Creditors' Committee in this case. Also, Dale and G&H represent various parties in interest in

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other wholly unrelated bankruptcy cases in which the Firm and its employees are employed including, but not limited to: First New England Dental Centers, Inc. (Case No. 98-12769-JNF) where Dale represents the Chapter 11 Trustee and the Firm is Trustee's Accountant; Barsamian & Co., Inc. (Case No. 99-11547-JNF) where Dale is Debtor's Counsel and the Firm is Debtor's Accountant; IronBridge Networks, Inc. (Case No. 01-11417-WCH) where the Firm is the Chapter 7 Trustee's Accountant and G&H represent the Debtor's primary Landlord; Number Nine Visual Technology Corporation (Case No. 99-19994-JNF) where G&H represented the Creditors' Committee and Dale is the postconfirmation Creditors' Trustee and the Firm was the Debtor's Accountant and the Firm is the Creditors' Trustee's Accountant. Further, Dale and G&H represent John J. Aquino and Debora Casey in their capacity as Chapter 7 and 11 Trustee in many cases in which the Firm is Trustee's Accountant.

- (b) My Firm represents Harold B. Murphy, Esq. ("Murphy"), Debtor's Counsel in this case, in his capacity as Chapter 7 and 11 Trustee in many other unrelated matters including, but not limited to, Lee Jay, Inc. d/b/a Boston Bed and Bath (Case No.98-21433-JNF) and various Creditors Trusts where Murphy is Trustee and the Firm is Trustee's Accountant.
- (c) Murphy is an employee and member of Hanify & King

("H&K"). Murphy and H&K represent various parties in interest in unrelated bankruptcy cases in which the Firm and its employees are employed including, but not limited to: Learningsmith, Inc. (Case No. 99-19745-CJK) where Murphy and H&K was Debtor's Counsel and the Firm was Debtor's Accountant; Toysmart.com, LLC (Case No. 00-13995-CJK) where Murphy and H&K are Debtor's Counsel and the Firm was the Creditor's Committée Accountant and is the post-confirmation Liquidating Supervisor's Accountant; Bankvest Capital Corporation where Murphy and H&K are Creditor's Committee Counsel and Counsel to the post-confirmation Liquidating Supervisor and the Firm was Creditor's Committee Accountant and is the postconfirmation Liquidating Supervisor's Accountant; Color-Tex International, Inc. (Case No. 00-16596-CJK) where Murphy and H&K were Debtor's Counsel and the Firm was the Chapter 11 Trustee's Accountant; and, various cases in which Debora Casey is the Chapter 7 Trustee and the Firm is Trustee's Accountant.

- 4. I hereby represent that I have agreed not to share with any persons the compensation to be paid for the accounting services rendered in this case, except with the Firm.
- 5. Neither I nor my Firm has received a retainer in connection with this matter.
- 6. I shall amend this statement forthwith upon my learning that (a) any of the within representations are incorrect or (b)

there is any change of circumstance relating thereto.

- 7. I have reviewed the provisions of MLBR 2016(a)(1) of the Local Rules of Bankruptcy Procedure for this District.
- 8. Not withstanding as set forth herein, I hereby represent that I and each member of my Firm are "disinterested persons" as that term is defined in 11 U.S.C. Sec. 101(14).

Signed under the pains and penalties of perjury this 15th day of August, 2001.

Craig R. Jalbert, CIRA Verdolino & Lowey, P.C. 124 Washington Street Foxboro, MA 02035 (508) 543-1720