

## **EXHIBIT B**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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**In re:** : **Chapter 11**  
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**UNITED AUSTRALIA/PACIFIC, INC.** : **Case No. 02-11467(REG)**  
:   
:   
Debtor. :   
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND DISBURSEMENTS FOR PROFESSIONALS IN RESPECT FIRST INTERIM FEE APPLICATION OF LATHAM & WATKINS FOR ALLOWANCE AND PAYMENT OF COMPENSATION AND REIMBURSEMENT OF EXPENSES AS COUNSEL FOR THE DEBTORS**

Martin N. Flics, a partner at Latham & Watkins (“Latham & Watkins”) and counsel to the applicant, United Australia/Pacific, Inc., (“Debtor”), in respect of compliance with the Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases adopted by the Court on April 19, 1995 (the “Local Guidelines”) and the United States Trustee Guidelines for Reviewing Applicants for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), hereby certifies as follows:

1. I have reviewed the first interim application of Latham & Watkins, dated February 19, 2003, (the “Application”) including the exhibits annexed thereto, for interim compensation and reimbursement of expenses for the period commencing March 29, 2002 through October 31, 2002, which seeks reimbursement for certain of expenses, including the fees and disbursements of Latham & Watkins as counsel to Debtors solely in connection with services rendered in connection with this Chapter 11 case. To the best of my knowledge, the fees and disbursements of Latham & Watkins for which it is seeking reimbursement in the

Application fall within the Local Guidelines and UST Guidelines, except as specifically noted herein and described in the Application.

3. In respect of Section B. 1 of the Local Guidelines, I certify that:

(a) I have read the Application;

(b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and disbursements sought fall with the Local Guidelines;

(c) the fees and disbursements sought are charged in accordance with practices customarily employed by Latham & Watkins and generally accepted by Latham & Watkins' clients; and

(d) in providing a reimbursable service, Latham & Watkins does not make a profit on that service, whether the service is performed by Latham & Watkins in-house or through a third party.

4. In respect of Section B. 2 of the Local Guidelines, I certify that to the best of my knowledge and belief, other than with respect to the June fee statement, all monthly fee statements were sent to the chairman of the Creditors' Committee, Counsel for the Creditors' Committee, the Debtor and the United States Trustee no later than 20 days after the end of each month for such statement.

4. In respect of Section B.3 of the Local Guidelines, I certify that the chairman of the Creditors' Committee, Counsel for the Creditors' Committee, the Debtor and the United States Trustee are each being provided with a copy of this Application at least 10 days in advance of the hearing to consider this Application.

I certify the foregoing to be true and correct.

Dated: New York, New York  
February 19, 2003

/s/ Martin N. Flics  
Martin N. Flics

/s/ Claire M.C. Penn  
Notary Public

Claire M.C. Penn  
Notary Public, State of New York  
No. 01CA5022259  
Qualified in Queens County  
Commission Expires January 3, 2006