

EXHIBIT B

Verification

VERIFICATION

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

I, Jeffrey L. Tanenbaum, after being duly sworn according to law, deposes and says as follows:

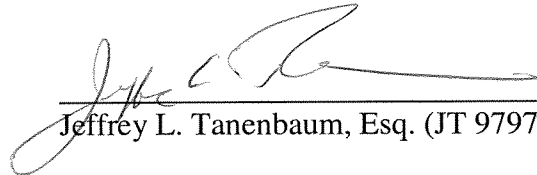
1. I am a member of the applicant firm, Weil, Gotshal & Manges LLP (“WG&M”), and have been admitted *pro hac vice* to appear before this Court.

2. This verification is made in connection with WG&M’s application, dated March 10, 2005 (the “Application”), for compensation and reimbursement of expenses for the period commencing January 4, 2005 through and including February 10, 2005.

3. I have personally performed many of the legal services rendered by WG&M as counsel to IWO Holdings, Inc., Independent Wireless One Corporation, and Independent Wireless One Leased Realty Corporation (collectively, the “Debtors”) and am familiar with the other work performed on behalf of the Debtors by the lawyers in the firm.

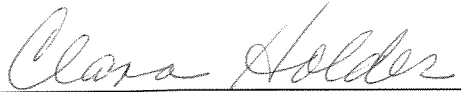
4. I have reviewed the foregoing Application, and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Rule 2016-2 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware and submit that the Application substantially complies with such rule.

Dated: New York, New York
March 10, 2005



Jeffrey L. Tanenbaum, Esq. (JT 9797)

SWORN TO AND SUBSCRIBED before
me this 10th day of March, 2005



Clara Holder

Notary Public

My Commission Expires: *Jan. 19, 2006*

CLARA HOLDER
Notary Public, State of New York
No. 01HO4917471
Qualified in Queens County
Commission Expires Jan. 19, 2006