

PORZIO, BROMBERG & NEWMAN, P.C.

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Attorneys Appearing: John S. Mairo (JM-0670)
Brett S. Moore (BM-0014)
Elizabeth M. McKeever (EM-9715)

Attorneys for Warren J. Martin Jr., Assignee for the
Benefit of Creditors of Fleer/SkyBox International LP
and Fleer Collectibles, LLC

In the Matter of the General Assignment for
the Benefit of Creditors of FLEER/SKYBOX
INTERNATIONAL LP,

Assignor,

to

WARREN J. MARTIN JR.,

Assignee.

In the Matter of the General Assignment for
the Benefit of Creditors of FLEER
COLLECTIBLES, LLC,

Assignor,

to

WARREN J. MARTIN JR.,

Assignee.

SUPERIOR COURT OF NEW JERSEY
CHANCERY DIVISION, PROBATE PART
BURLINGTON COUNTY

DOCKET NO: P-2005-1394

SUPERIOR COURT OF NEW JERSEY
CHANCERY DIVISION, PROBATE PART
BURLINGTON COUNTY

DOCKET NO: P-2005-1408

**CERTIFICATION OF ASSIGNEE,
WARREN J. MARTIN JR. IN FURTHER
SUPPORT OF RETENTION
APPLICATIONS IN ASSIGNMENT FOR
THE BENEFIT OF CREDITORS
PROCEEDING**

WARREN J. MARTIN JR., of full age, hereby certifies and states:

1. I serve as Assignee for the Benefit of Creditors (the "Assignee") in connection with the above-captioned proceedings of Fleer Skybox International LP ("Fleer/Skybox") and Fleer Collectibles, LLC ("Fleer Collectibles" and together with Fleer/Skybox, the "Fleer Companies"). I am also an attorney-at-law of the State of New Jersey and a member of the firm of Porzio, Bromberg & Newman, P.C.

2. I have practiced in the areas of insolvency, restructuring and creditors' rights for nearly nineteen (19) years, both before the courts of the State of New Jersey and before the United States Bankruptcy Court for the District of New Jersey as well as numerous other bankruptcy courts throughout the United States. I make this Certification at the Court's request in further support of six (6) retention applications I have filed with the Court seeking retention of attorneys as well as an accountant, an appraiser, an auctioneer and three (3) former employees. I respectfully request the Court approve each of these applications in order to permit my retention of these professionals on the terms requested.

I. PORZIO BROMBERG & NEWMAN

3. I seek to retain my own law firm, Porzio Bromberg & Newman, P.C. ("Porzio") to serve as General Counsel to the Assignee. I wish to retain Porzio for a variety of reasons: first, I am a member of the firm and my own office is adjacent to the offices of Mr. Mairo, Mr. Moore and Mrs. McKeever, the three attorneys who are working on this matter and who specialize in insolvency law. I therefore can easily obtain assistance and advice from my counsel conveniently and efficiently, with the least amount of delay. It is not at all unusual in my

experience for assignees as well as bankruptcy trustees who are themselves attorneys to retain their own law firms to represent them in the proceedings.

4. Second, an extensive conflict check has revealed that Porzio has no prior or existing relationship with the Fleeer Companies or with any of the major creditors of the Fleeer Companies. Thus, there is no conflict of interest. Finally, the attorneys at Porzio are well-experienced in assignments, insolvencies, restructuring and bankruptcies, including the following Assignment for the Benefit of Creditors and Receivership actions in the Superior Court of New Jersey. Below is a partial list of the Porzio attorneys' experience in such matters:

- Advanced Community Healthcare, Assignment for the Benefit of Creditors, Essex County
- Lana Lobell Farms, Inc., Receivership Action, Somerset County
- Atlantic Gypsum, Inc. Receivership Action, Essex County
- Fat Jack's Comic Crypt, Assignment for the Benefit of Creditors, Burlington County¹
- Olcan Tours, Inc., Assignment for the Benefit of Creditors, Hudson County

5. In addition to the insolvency matters, one of my associates in the intellectual property area, Michael Gilleece, has also provided invaluable assistance to me with respect to the Fleeer/Skybox trademarks. I have the highest respect for each of these Porzio attorneys and believe that they will provide work of the highest quality in representing the interests of these estates.

6. In addition to the State Court proceedings, Porzio handles numerous Chapter 11 and Chapter 7 commercial bankruptcy proceedings similar to this matter. Attorney hourly rates

¹ This is my best recollection of the venue of this case which was many years ago.

at Porzio run from \$200.00 to \$450.00. However, the hourly rates of the attorneys and paralegals primarily involved in this matter are as follows:

John S. Mairo – Partner - \$395.00

Brett S. Moore – Associate - \$275.00

Michael Gilleece – Associate - \$275.00 (Trademark counsel)

Beth M. McKeever – Associate - \$235.00

Mathew Laskowski – Paralegal - \$130.00.

7. As Assignee, I am subject to payment by Commission pursuant to N.J.S.A. 2A:19-43. Thus, while I am tracking my time at my regular hourly rate of \$410.00, I do not intend to seek compensation for my own services at my hourly rate.

8. Curriculum Vitae for the Assignee and for each of the attorneys at Porzio who have been working on this matter are annexed hereto as Exhibit “A”.

II. FOX ROTHSCHILD

9. I seek to retain the firm of Fox Rothschild to serve as special corporate counsel to the Assignee in this matter. Fox Rothschild is well known to me particularly for its practice in the areas of insolvency and bankruptcy.

10. Upon the issuance of the Deed of Assignment which conveyed all of Fleer/Skybox and Fleer Collectibles’ assets to me, I learned that Fleer/Skybox and Fleer Collectibles had been involved in negotiating two proposed sale contracts: the first, for the sale of the trademarks and tradenames owned by Fleer/Skybox to Donruss Playoff, L.P. (“Donruss”) for \$500,000.00, and the second, for the sale of the entire business of Fleer Collectibles to Liss Global, LLC (“Liss”) for \$1,000,000.00. Although Fox Rothschild was representing the Fleer Companies in connection with these proposed contracts, and although the Fleer Companies had

no remaining ownership of these assets by virtue of the assignment, I believed it would be appropriate and proper for the Assignee to continue to utilize the services of Fox Rothschild in connection with closing a transaction for the sale of these two groups of assets.

11. On or about June 15, 2005, some issues surfaced with respect to the above-proposed transactions which might have substantially delayed execution of these contracts. With the help of Chris Tobia, formerly of the Fleer Companies, *see* Section III, *infra*, I was able to obtain an offer from the Upper Deck Company LLC, through its affiliate FSB Acquisition Corp. (collectively, "Upper Deck") on June 22, 2005, to purchase both sets of assets described above for \$2 million, which is \$500,000.00 more than was to be offered by Liss and Donruss. I signed a contract with Upper Deck exactly one week later, on Wednesday, June 29, 2005, and that contract has now been submitted to the Court, along with a motion for approval of same.

12. Were it not for the experience of Fox Rothschild in previously drafting proposed agreements of sale for Liss and Donruss and their detailed familiarity with the assets of the Fleer Companies, I do not believe that I could have obtained an executed contract from Upper Deck within seven (7) days from Upper Deck's first written expression of interest.

13. With respect to Fox Rothschild rates, there are three attorneys primarily working on the matter, as follows:

Hal L. Baume (Lead Partner) – \$440.00

Curtis L. Golkow (Partner) – \$385.00

Ian D. Meklinsky (Partner) – \$365.00

Resumes and information listing the experience of the Fox Rothschild attorneys in Assignments and otherwise are annexed hereto as Exhibit "B".

III. CHRIS TOBIA, PHIL STILES AND SHARON BARRA

14. I also seek to retain, on a per diem basis, three ex-employees of the Fleer Companies, Chris Tobia, Phil Stiles, and Sharon Barra at per diem rates of \$1,000.00, \$375.00 and \$296.00, respectively. As it turned out, I only required the services of Sharon Barra for four days, and so her contract has been terminated. However, I do seek the Court's approval of her payment for those four days of work at a total expense to these estates of \$1,184.00.

15. As to calculation of the contract amounts for Phil Stiles and Sharon Barra, I took 52 weeks in a year multiplied by 40 hours (52 x 40) which equals 2080 hours per year. I then divided their preexisting salaries with Fleer by 2080 hours to come up with an hourly rate which, when multiplied by eight hours, derives a daily rate. Annexed hereto as Exhibit "C" is information on the pre-assignment salary and benefits packages for Chris Tobia and Phil Stiles as well as their Curriculum Vitaes.

16. Phil Stiles. Phil was the manager of Accounts Receivable and has proven invaluable in meeting with my accountants, Stetz, Belgiovine & Manwarren each day, providing them with all information about the receivables systems for both companies. In addition, Phil has assisted my accountants in reviewing all payments made by the Fleer Companies for the purpose of analyzing potential preference actions under N.J.S.A. 2A:19-3 as well as fraudulent conveyances under New Jersey's version of the Uniform Fraudulent Transfer Act, N.J.S.A. 25:2-20, *et. seq.*. Once my accountant advises me that we have a full understanding and knowledge of receivables, payables and potential avoidance claims, Phil's services will no longer be required. I advised Phil on Wednesday, June 29, 2005 that we were near the end of his contract.

17. Chris Tobia. Chris Tobia's work has been and continues to be invaluable to me. Chris has a detailed understanding of all of the inventory of the Fleer Companies, including its

location and status, as well as business and licensing issues. He possesses historical knowledge of the entirety of the business that is particularly important to interested purchasers. As an example, on Wednesday, June 29, 2005, I spent approximately five (5) hours with Chris, the auctioneer and the appraisers, walking the premises, viewing and analyzing items of equipment and inventory, in order to decide upon a course of action for the most profitable sale for each category of inventory. Chris was invaluable to this review. Following that meeting, Chris and I spent approximately two (2) hours with representatives of Upper Deck who were conducting due diligence for their \$2 million offer. This included a conference call with Upper Deck's Controller, at which time Chris was able to answer all questions about licensing, inventory and assets to the satisfaction of Upper Deck.

18. With respect to Chris's compensation, I began in the same manner as I had for Phil Stiles and Sharon Barra. I took his pre-assignment annual salary \$218,400 (includes auto compensation) divided by 2080 hours which equals \$105.00 per hour multiplied by eight hours (\$105 x 8) which equals \$840.00 per day. However, recognizing that I could not provide any of the healthcare or other benefits Chris had received pre-assignment, see Exhibit "C", and as result of a negotiation with Chris, I agreed to compensate Chris at \$1,000.00 per day.

19. It is important to note that Chris is an experienced senior corporate executive whom I have asked to remain in a job which, by definition, has no future. See Exhibit "C". It is typical in bankruptcy proceedings, in such situations, to have a court-approved KERP, or Key Employee Retention Program. These programs generally provide substantial bonuses to such individuals as long as they stay on to help the estate as long as they are needed. I elected not to offer or seek approval of any such program, but rather to reach a negotiated number with Chris that was \$160.00 per day more than his preexisting base salary, but included no benefits. I

believe this amount to be reasonable. It is respectfully requested that the Court approve this arrangement until such time as I no longer require Chris's services. I estimate that I would end or substantially reduce Chris' engagement sometime shortly after I close the sale with Upper Deck, or other successful bidder.

IV. STETZ BELGIOVINE & MANWARREN, P.C.

20. I also seek to retain the accounting firm of Stetz Belgiovine & Manwarren, P.C. ("SBM") as my accountants in this matter. SBM will assist me in obtaining an understanding of all financial data, analyzing claims against third parties, and collecting receivables. SBM will also assist in providing due diligence by way of financial information to those parties who need it in order to determine whether or not to make offers on assets.

21. I have known Gary Stetz of SBM for some ten years. I find him to be extremely capable as well as extremely efficient. A copy of Gary's resume as well as the resume of SBM is attached hereto as Exhibit "D". Prior to this matter, I have worked with Gary and SBM on at least three Assignment for the Benefit of Creditors proceedings, including Olcan Tours, venued in Hudson County, and Fat Jack's Comic Crypt, which I believe was venued in Burlington County. As evidenced by his attached resume, Gary has been retained by both the Superior Court of New Jersey and by the Federal Bankruptcy Court on numerous occasions.

22. Rates. SBM's rates were set forth in the initial moving papers, but for convenience, they are :

Gary S. Stetz, CPA - \$325 per hour

Alex Belgiovine, CPA - \$275 per hour

Larry Stetz, CPA - \$275 per hour

Robert Manwarren, CPA - \$275 per hour

Christopher Wallis, CPA - \$195 per hour

Christine Koziol - \$45 per hour

23. I respectfully request that the Court approve my retention of Stetz, Belgiovine & Manwarren in these proceedings.

V. ALAN ATKINS APPRAISAL CORPORATION

24. I seek to retain Alan Atkins Appraisal Corporation, specifically, Alan Atkins and Brian Kathenes, as appraisers in this matter. Pursuant to N.J.S.A. 2A:19-9, I am required to file an inventory valuation for the estate. Among other things, the valuation is important for fixing the Bond of the Assignee pursuant to N.J.S.A. 2A:19-10. I have been familiar with Alan Atkins Appraisal Corp. for many years. Alan Atkins has extensive experience in appraisals throughout the State of New Jersey and has been employed numerous times by the Superior Court of New Jersey in connection with Assignment for the Benefit of Creditors proceedings as well as in Receivership proceedings. Copies of the Curriculum Vitae for Alan Atkins and Brian Kathenes are annexed hereto as Exhibit "E". While Alan's expertise is in machinery and equipment of all types, Brian specializes in collectibles. He has appraised such items as the Nixon/Watergate Papers, the John Paul Getty Diary, and collections of Abraham Lincoln's original written documents. See Exhibit "E". I have discovered numerous autographed materials on the Fleer Companies' premises as well as unusual items such as a Babe Ruth autograph, an autographed "Our Town" Playbill signed by Bud Abbot and Lou Costello, a letter from President Taft and numerous autographed or "game worn" sports jerseys and cards that require appraisal. The team of Atkins and Kathenes will be able to accurately appraise both the usual and the unusual. The hourly fees for Alan Atkins Appraisal Corp. are as follows:

Alan Atkins – \$200.00

Brian Kathenes – \$200.00

Sue Gwon – \$100.00

Staff members – \$75.00.

It is anticipated that approximately three to five days of work will be required for the Alan Atkins team to complete their appraisal.

25. I respectfully request that the Court approve my retention of Alan Atkins Appraisal Corporation in these proceedings.

VI. CONTINENTAL AUCTION GROUP

26. Finally, I seek to retain Continental Auction Group (“Continental Auction”) as auctioneer herein. Randy Fridkis of Continental Auction has been well known to me for some ten years. In my view, Randy’s honesty and integrity are second to none in the auction industry. Randy has been a court-retained auctioneer in New Jersey Superior Court Assignment and Receivership proceedings for some thirty years. Recently, Randy conducted an auction for Stephen Ravin, Esq. of Ravin Greenberg & Marks as Assignee for the Benefit of Creditors for Interstate Ironworks, Inc. pending in Morris County. That auction brought in more than \$3.5 million to the estate. Randy is also currently scheduled to conduct an auction for David Bruck, Esq., of the Greenbaum Rowe firm, as Assignee for the Benefit of Creditors, of Operant, Inc., pending in Middlesex County. As described in the retention application, Continental Auction will conduct the auction for a “seller’s commission” of 10%, in addition to which Continental will charge the buyers a 10% buyer’s premium. No auction-related expenses such as the cost of cataloging, or organizing goods for sale will be charged to either estate.

27. It is also important for the Court to know that I have not retained Continental Auction to assist in the proposed sale to Upper Deck, described in Section II, Paragraph 11,

above, although this sale will also take place in the form of an "auction" on July 14, 2005. Thus, Continental Auction is being retained solely to liquidate all remaining miscellaneous assets which are not being sold as part of the Upper Deck contract.

28. I respectfully request that the Court approve my retention of Continental Auction Group in these proceedings.

CONCLUSION

It is respectfully requested that the Court enter the proposed Orders approving the Assignee's retention of Porzio Bromberg & Newman as his General Counsel, Fox Rothschild as Special Corporate Counsel, Chris Tobia, Phil Stiles and Sharon Barra as independent contractors, Stetz Belgiovine & Manwarren as the Assignee's accountants, Alan Atkins Appraisal Corporation as the Appraiser and the Continental Auction Group as Auctioneers.

I hereby certify that the foregoing factual statements made by me are true. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.



Warren J. Martin Jr., Assignee

Dated: July 1, 2005

EXHIBIT "A"



WARREN J. MARTIN JR.

PRINCIPAL

DIRECT DIAL (973)889-4006 • E-MAIL WJMARTIN@PBNLAW.COM

PRACTICE

Warren J. Martin Jr. is a principal of Porzio, Bromberg & Newman and Chair of the firm's Bankruptcy Department. He practices in the areas of bankruptcy, work-outs, financial reorganizations and creditors' rights.

SIGNIFICANT CASES/REPRESENTATIVE MATTERS

- New Jersey: In re National Telecommunications Corp. (Creditor's Committee)
- New Jersey: In re Muralo Paint (Asbestos Case) (Trade Committee)
- New York: In re Metromedia Fiber (MFN) (Chairman of Creditor's Committee)
- Delaware: In re Budget Rent-A-Car (Indenture Trustee)
- California: In re Music Semi-Conductors (Equity)

EDUCATION

Georgetown University Law Center, Washington, D.C., J.D., *cum laude*, 1986

Rutgers College, Rutgers University, New Brunswick, New Jersey, *with high honors*, 1983

- Phi Beta Kappa

BAR ADMISSIONS

- New Jersey, 1986
- United States Court of Appeals, Third Circuit, 1990
- United States District Court, Eastern District of Michigan, 2000
- United States Supreme Court, 2000

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MEMBERSHIPS

- American Bankruptcy Institute
- American Bar Association, Business Law Section and Bank Litigation Subcommittee
- New Jersey State Bar Association, Creditor/Debtor Section

PROFESSIONAL ACTIVITIES

- Adjunct Professor of Bankruptcy Law, Rutgers University School of Law, Newark, New Jersey, 1999-2001.

RECENT/SELECTED PRESENTATIONS

- "Negotiating Work-Outs in a Struggling Economy," Institute for Continuing Legal Education, September 2003.
- "What to do When the Bondholders are Silent," National Conference of Bankruptcy Judges, Indenture Trustee Subcommittee, October 2002.
- "Developments in Bankruptcy Law," New Jersey Debtor-Creditor Bench-Bar Conference, April 2002.
- "Successor Liability," New Jersey Debtor-Creditor Bench-Bar Conference, April 2001.

PUBLICATIONS

- "Bankruptcy Law, Meet Environmental Law," *New Jersey Law Journal*, August 11, 2003.

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JOHN S. MAIRO

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PRACTICE

John S. Mairo is a principal of Porzio, Bromberg & Newman and is a member of the firm's Bankruptcy Department. He practices in the areas of bankruptcy, reorganization and creditors' rights.

PRIOR RELEVANT EXPERIENCE

- Clifford Chance U.S. LLP, New York, New York, *Counsel*, 2003;
Associate, 2000-2003
- Riker, Danzig, Scherer, Hyland & Perretti LLP, *Associate*, 1995-2000
- Honorable Rosemary Gambardella, Chief Bankruptcy Judge for the District of New Jersey, *Law Clerk*, 1994-1995; *Legal Intern*, 1992-1993

EDUCATION

- Seton Hall University School of Law, Newark, New Jersey, J.D., 1994
- *Seton Hall Journal of Sport Law*, Managing Editor
- *Seton Hall Juvenile Justice Clinic*, Member
- Boston College, Chestnut Hill, Massachusetts, B.A., 1991

BAR ADMISSIONS

- New Jersey, 1994
- New York, 1995
- United States District Court, District of New Jersey, 1994
- United States District Court, Eastern District of New York, 2000
- United States District Court, Southern District of New York, 2000
- United States Supreme Court, 2000

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MEMBERSHIPS

- Bankruptcy Inn of Court, *Master*
- American Bankruptcy Institute, *Member*

PUBLICATIONS

- Co-author, "*Integrated Health: Battle of the Experts*," *Bankruptcy Law Section Newsletter*, New Jersey State Bar Association, February 2004.
- Author, "Caveat Stalking Horses: You May Not Have Standing to Appeal or be Entitled to a Breakup Fee," *New Jersey State Bar Association Bankruptcy Law Newsletter*, November 1999.
- Co-author, "When Health Care Providers Go Belly Up: Redefining and Limiting the Recoupment Doctrine in the Medical Arena," 155 *New Jersey Law Journal* 488, February 1, 1999.
- Contributing Author, *Wiley Bankruptcy Law Update*, Aspen Law and Business, 1999; 2000.

PRESENTATIONS

- Panelist, New Jersey Institute of Continuing Legal Education, "Hot Topics In Chapter 11."
- Lecturer, New Jersey Institute of Continuing Legal Education, "Bankruptcy."

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ASSOCIATE

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PRACTICE

Brett S. Moore is an associate of Porzio, Bromberg & Newman and a member of the firm's Commercial Practice Group. His practice primarily involves the representation of creditors and debtors in commercial litigation and bankruptcy matters.

PRIOR RELEVANT EXPERIENCE

- Riker, Danzig, Scherer, Hyland & Perretti, LLP, Morristown, New Jersey, Associate in Bankruptcy & Reorganization Department, 2001-2003
- Clerk to the Honorable Thomas H. Dilts, Superior Court of New Jersey, Chancery Division, Family Part, 2000-2001

EDUCATION

The University of Cincinnati College of Law, Cincinnati, Ohio, J.D., 2000

State University of New York, College of Fredonia, Fredonia, New York, B.S., *magna cum laude*, 1997

BAR ADMISSIONS

- New Jersey, 2000
- New York, 2002
- United States Court of Appeals, Third Circuit, 2003
- United States District Court, District of New Jersey, 2000
- United States District Court, Southern District of New York, 2003
- United States District Court, Eastern District of New York, 2003

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MEMBERSHIPS

- American Bar Association
- Building Owners and Managers Association International
- New Jersey State Bar Association
- New Jersey Turnaround Management Association
- New York State Bar Association
- University of Cincinnati Alumni Association

PRESENTATIONS

- "Avoidance Actions in Bankruptcy Proceedings," Insolvency and Reorganization Committee of the New Jersey Certified Public Accountant's Society, Roseland, New Jersey, March 18, 2005.

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MICHAEL J. GILLEECE

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PRACTICE

Michael J. Gilleece is an associate of Porzio, Bromberg & Newman and a member of the firm's Commercial Practice Group. He focuses his practice in the areas of Intellectual Property and Commercial Litigation.

PRIOR RELEVANT EXPERIENCE

- Pepper Hamilton, LLP, Philadelphia, Pennsylvania, *Associate*, 2000-2003
- Pepper Hamilton, LLP, Philadelphia, Pennsylvania, *Summer Associate*, 1999
- The Honorable Mark D. Fox, United States Magistrate Judge, S.D.N.Y., *Summer Clerk*, 1998

EDUCATION

Villanova University School of Law, Villanova, Pennsylvania, J.D., *magna cum laude*, 2000

- Order of the Coif
- Villanova Environmental Law Journal, *Member*

University of Notre Dame, Notre Dame, Indiana, B.A., Philosophy, 1997

BAR ADMISSIONS

- New Jersey, 2001
- Pennsylvania, 2000
- United States District Court, District of New Jersey, 2001
- United States District Court, Eastern District of Pennsylvania, 2000
- United States Court, Eastern District of Wisconsin, 2002
- United States Court of Appeals, Eighth Circuit, 2001

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MEMBERSHIPS

- John J. Gibbons Intellectual Property Inn of Court, Pupil
- American Bar Association
- Morris County Bar Association
- New Jersey State Bar Association

PUBLICATIONS

- Co-Author, "Putting The Screws To Infringement Claims: Third Circuit Finds No Copyright Protection For Product Numbers," *The Metropolitan Corporate Counsel*, February 2005.
- Co-Author, "Knock It Off!: Willfulness, counterfeits and recovery of a trademark infringer's profits in the Third Circuit," *New Jersey Law Journal*, July 19, 2004.

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ELIZABETH MARTIN MCKEEVER

ASSOCIATE

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PRACTICE

Elizabeth Martin McKeever is an associate of Porzio, Bromberg & Newman and a member of the firm's Commercial Practice Group. She concentrates her practice in the areas of bankruptcy, reorganization and creditors rights.

PRIOR RELEVANT EXPERIENCE

- Troutman Sanders, LLP, Washington, D.C., *Associate*, 2002-2003;
Summer Associate, 2001
- Congressional Research Services, Library of Congress, Washington, D.C., *Legal Intern*, 2001
- Judge John W. Bissell, United States District Court of New Jersey, Newark, New Jersey, *Judicial Intern*, 2000
- Joseph J. Bell & Associates, Denville, New Jersey, *Law Clerk*, 2000

EDUCATION

Cornell Law School, Ithaca, New York, J.D., 2002

- Editor, *Legal Information Institute* on-line journal

Bucknell University, Lewisburg, Pennsylvania, B.A., *cum laude*, 1999

- Omicron Delta Kappa
- Editor of college newspaper
- Delta Gamma Sorority

BAR ADMISSIONS

- New Jersey, 2002
- New York, 2003
- District of Columbia, 2004

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MEMBERSHIPS

- International Women's Insolvency & Restructuring Confederation
- Morris County Bar Association
- New Jersey State Bar Association
- New Jersey Turnaround Management Association
- New York State Bar Association
- The Bar Association of the District of Columbia

PUBLICATIONS

- Co-author, "Secured Creditors May Not Be As Secured As They Think They Are," *New Jersey Law Journal*, March 15, 2004.
- Co-author, "*Integrated Health: Battle of the Experts*," New Jersey State Bar Association, *Bankruptcy Law Section Newsletter*, February 2004.

EXHIBIT "B"

FOX ROTHSCHILD RETENTION INFORMATION

Hal L. Baume (Lead Partner) 440
Curt Golkow (Partner) 385
Ian Meklinsky (Partner) 365

In case you need them the billing rates for the following attorneys who may work on the case (their work was primarily pre assignment): Allison Berger 375 Teresa Dorr 305. You probably don't need to include them.

We bill for services on an hourly basis and seek reimbursement for out of pocket costs and expenses.

2. Resumes, CV Attached hereto are profiles for the three attorneys working on this case.

3. Experience being retained by Superior Court. Fox Rothschild (Hal L. Baume, lead partner) has been retained by Superior Court in a number of cases which include the following receivership cases:

Special Counsel to the Receiver in Norton Hospitality (Warren County)

Special Counsel to the Receiver in AGP & Company (Monmouth County)

Hal L. Baume, Lead Partner at Fox on this matter has also served as an assignee for benefit of creditors in numerous matters over the years which include:

Josmitt Corporation (Middlesex County)
Office Maven (Mercer County)
State Fire Adjusters (Middlesex County)
Z&G Contractors
MAC Alarms
Jo-Jon, Inc. t/a Classic Man

I have also served as a statutory receiver in Middlesex County on matters from several years ago and I don't have the names of the cases readily available (since I was at other firms at the time). I think one of the cases was called "Plyfiber Corp" in Middlesex County.

**FOX • ROTHSCHILD LLP**

A Pennsylvania Limited Liability Partnership • Attorneys at Law

Hal L. Baume
hbaume@foxrothschild.com

Partner, Financial Services

Princeton Office
New York Office
609.895.3302

Hal's practice has focused on matters involving creditors' rights, bankruptcy and litigation, business and corporate reorganization, state and federal insolvency law and workouts for over 27 years.

Hal provides legal counsel to major secured and unsecured creditors in Chapter 11 and Chapter 7 proceedings, Chapter 11 trustees, unsecured creditors' committees, debtors and debtors in possession, indenture trustees and syndicated bank groups. He also has represented many of New Jersey's and the nation's leading financial institutions in bankruptcy and related matters. In addition, Hal has served as bankruptcy trustee, state court statutory receiver and assignee for the benefit of creditors.

During his legal career, Hal has represented clients in matters of a national scope. These matters have involved serving as counsel to the creditors' committee in the Gilbert Robinson, Inc. and Affiliates ("Houlihan's"), a \$200 million Chapter 11 case in the Southern District of New York; as counsel in the Continental Airlines case, for the first indenture trustee for \$100 million secured equipment certificate holders; as counsel for the largest bondholders in the Trump Taj Mahal, Inc. and New Valley Corp. ("Western Union") chapter 11 cases; and serving as counsel to a governmental agency with significant claims and interests in a matter involving Resorts International, Inc. On a local level, Hal has represented major secured lenders, creditors committees, debtors, trustees and other parties in significant bankruptcy cases.

Prior to joining Fox Rothschild, Hal was a shareholder in the Princeton, NJ, office of a national law firm, where he chaired the firm's New Jersey creditors' rights and bankruptcy practice. He was also responsible for creating and heading the Creditors' Rights Department of another large firm in Woodbridge, NJ. Hal began his legal career as a Special Assistant Attorney General for the State of Illinois.

Currently, Hal is a member of the New Jersey State Bar Association, American Bankruptcy Institute, Commercial Law League and Turnaround Management Association.

Hal received his B.A. from Gettysburg College in 1973, and his J.D., with distinction, from The John Marshall Law School in Chicago, IL, in 1977.

Done.

**FOX ♦ ROTHSCHILD LLP**

A Pennsylvania Limited Liability Partnership • Attorneys at Law

Curtis L. Golkow
cgolkow@foxrothschild.com

Partner, Corporate

Philadelphia Office
215.299.2747

Curt has been practicing corporate, securities and finance law for more than 15 years, representing entrepreneurs, emerging growth companies, investors, lenders and middle-market companies in a broad array of business and commercial matters. His practice concentrates heavily on structuring and negotiating mergers, acquisitions and divestitures; joint ventures and strategic alliances, including franchise, licensing and distribution arrangements; capital-raising transactions of all kinds, including venture capital, mezzanine and other financings through private placements of securities; employment and compensation arrangements; and business organizational matters generally.

Curt regularly counsels clients in the development and implementation of corporate and strategic plans, such as business plans of start-up and expansion stage companies, succession plans for family businesses and “business divorces,” often involving complex issues of corporate governance.

Curt's clients cover a wide variety of industries, including regulated industries, such as healthcare and telecommunications. As a business advisor to his clients, Curt works in coordination with accountants, appraisers, investment bankers, marketing consultants, turnaround specialists and other business professionals.

Curt has been named to *Philadelphia Magazine's* 2004 Pennsylvania Super Lawyers list, an honor given to him by his peers. Curt is a member of the American Bar Association, Pennsylvania Bar Association, New Jersey State Bar Association and Philadelphia Bar Association. He is a board member and officer of the Philadelphia Chapter of the Turnaround Management Association, a board member of the Southern Pennsylvania Chapter of Junior Achievement, a board member and officer of Jewish Senior Housing and Healthcare Services in Southern New Jersey, a board member of the Jewish Federation of Southern New Jersey and a board member of the Cure Fragile X Foundation. He is a frequent speaker and lecturer on business law topics.

Curt received his J.D. from the University of Pennsylvania Law School in 1988, where he was a Senior Editor of the *Journal of International Business Law*. In 1985, he received his B.S. *cum laude* from The Wharton School of Business of the University of Pennsylvania.

Done.

**FOX • ROTHSCHILD LLP**

A Pennsylvania Limited Liability Partnership • Attorneys at Law

Ian D. Meklinsky
imeklinsky@foxrothschild.com

Partner, Labor & Employment

Philadelphia Office
Princeton Office
215.299.2758, 609.895.6756

Ian concentrates his practice in the areas of labor and employment law. He has experience in representing employers in a vast array of union and non-union matters and situations. He is adept at union election campaigns, collective bargaining, arbitrations, unfair labor practice proceedings, jurisdictional disputes, strikes and day-to-day contract administration. In addition, a substantial portion of Ian's practice involves court appearances and administrative hearings on such issues as wrongful discharge, employment discrimination, occupational safety and health, wage and hour matters, unemployment compensation and immigration law. Ian frequently drafts and reviews employee handbooks and conducts periodic labor and employment relations audits to review client compliance under the myriad of statutory and regulatory requirements. Together with the Firm's Employee Benefits Group, Ian provides guidance on pension, health and other ERISA issues.

Ian was a Pupil and now is a Barrister in the New Jersey State Bar Association, Labor and Employment Law Section, Sidney Reitman Employment Law American Inn of Court and was the Assistant Coordinator for the Camden County Bar Association for the 1994 New Jersey State Bar Foundation Vincent J. Apruzzese Mock Trial Competition.

He has lectured to the New Jersey State Bar Association, civic and employer groups. Ian is a contributing author to the America Bar Association's treatise on The Fair Labor Standards Act.

He is a member of the New Jersey, Pennsylvania, American, Philadelphia, Mercer and Camden County Bar Associations. He is also active in several charitable and human resource organizations in the Delaware Valley. He is on the Board of Directors of the George Washington Law Alumni Association and is a member of the Advisory Committee to The Joshua Kahan Fund.

Ian received his J.D. from the George Washington University School of Law in 1991. Prior to that, he received his undergraduate degree in Accounting, *magna cum laude*, from the George Washington University in 1988.

EXHIBIT "C"

CHRIS TOBIA & PHIL STILES' BENEFITS PACKAGES

Salary & Benefit Package:

Chris \$210,000 plus a car allowance of \$8,400
Phil \$96,560

Medical Insurance
Dental Insurance
Life Insurance
Accidental Death & Dismemberment
Long-term Disability
401(k) with a 3.75% match on the first 6%
Medical Flex Spending Accounts
4 Weeks Vacation
10 paid holidays

Chris had an employment agreement with a 1 year severance (not currently being honored)
Phil had an employment letter with a six month severance (not currently being honored)

Christopher J. Tobia, CPA
7 Bailey Drive
Princeton, NJ 08540
Home 609/466-6997 Mobile 609/304-3303
chtobia@comcast.net

Summary

Results-driven Senior Executive with over 13 years of financial, strategic and operations management experience. Excellent record of leadership and achievement in public accounting and private industry. Thorough knowledge of the financial and operational aspects of running a business. Proven capabilities and knowledge in the following areas:

Financial reporting	Cash management
Mergers and acquisitions	Human resources and recruiting
Strategic planning and analysis	Product development
Sales and marketing	Operations
Accounting system implementation	Purchasing

Professional Experience

Fleer/SkyBox International LP **October 1996 to June 2005**

Executive Vice President and Chief Financial Officer

January 2004 to June 2005

Managed all functions of the trading card and die-cast vehicle business for the privately held partnership.

Accomplishments included:

- Annual trading card revenues increased from \$41 million to \$56 million in one year.
- Analyzed and implemented operational and marketing efficiencies resulting in a reduction of overhead spending of \$1 million.
- Worked with our overseas supplier of die-cast vehicles to create product development efficiencies and realize a 7% increase in gross margin.
- Developed and began implementation of plans to increase the company's die-cast business into the mass market.

Senior Vice President and Chief Financial Officer

January 1999 to December 2003

Member of senior management team retained by new ownership to manage all financial aspects of the business.

Complete responsibility for all accounting, finance and treasury functions reporting to the CEO. Accomplishments included:

- Developed the long-term business strategy of the company.
 - Oversaw and performed all due diligence on several target companies in the collectibles industry.
 - Acquired and successfully integrated a die-cast vehicle company that represented a 10% increase in sales.
 - Worked closely with marketing and production departments to create procurement and operational efficiencies.
 - Led the restructuring and implementation of the sales and distribution program.
 - Created the bonus and incentive plans for all employees.
 - Performed a comprehensive review of employee benefit programs that resulted in a 10% cost reduction, enhanced benefit administration and increased employee satisfaction.
 - Headed upgrade of accounting systems and website.
 - Performed financial and operational analysis on all business units and recommended enhancements to our retail product and pricing strategies.
 - Worked with several banks on obtaining the funding requested by the partnership at various times.
-

Finance Manager/Controller

October 1996 to December 1998

Responsible for all accounting and finance functions and reported directly to the CFO.

Accomplishments included:

- Reviewed and implemented all procedures for month end and year end financial close.
- Worked closely with the auditors to reduce audit time in half and lower the company's annual audit and tax fees accordingly.
- Performed monthly financial analysis of all business segments.
- Worked extensively with the outside legal counsel and accountants during the Marvel bankruptcy proceedings.

PRICE WATERHOUSE

September 1991 to September 1996

Senior Accountant

- Audited public and private multinational food processing, manufacturing and utility companies as well as domestic financial institutions and publishing companies. Worked on two of the top ten largest clients in the Philadelphia food processing and manufacturing practice. Worked with the Price Waterhouse Mergers and Acquisitions team in performing a due-diligence review of a multinational client's prospective acquisition. Additional professional experience includes pension/benefit plan audits, audit entry training instructor, participated in the Firm's campus recruiting and interviewing process and was a member of the firm's social committee.
- Responsible for planning all phases of the audit including coordination the international audit work with other Price Waterhouse offices, coordinating the timing of the audit with the clients, determining the procedures to be performed establishing budgets and scheduling the required staff
- Leadership skills included developing, supervising and evaluating staff on several engagements. Responsible for reviewing all staff work papers, handling complex accounting issues and assisting manager/senior manager on a high level audit engagement concerns.
- Extensive Firm-provided training in leadership and management skills, current business and industry trends, and technical topics.
- Considerable experience with IBM-PC based computers and software.

Education

THE CATHOLIC UNIVERSITY OF AMERICA, WASHINGTON D.C.

Bachelor of Arts, Accounting/CPA May 1991

Graduated with overall G.P.A of 3.5 (3.9 in Major).

Eddie Phillip Stiles III
8 Gateshead Dr.
Lumberton, NJ 08048
(609) 261-5516
phillipstiles3rd@comcast.net

PROFESSIONAL EXPERIENCE

Fleer/SkyBox International - Mt. Laurel, NJ

1991 - Current

Director of Credit Administration

- Report directly to the Chief Financial Officer.
- Have effectively managed the extension of credit and collections for a customer base that includes approximately 1200 domestic and international distributors and retailers. This has included terms governed by letters of credit and the managing/reconciliation of both large accounts such as Wal Mart, Toys R Us, and Target as well as small independent retailers and hobby shops.
- Established and implemented day to day company Credit Policies and Procedures. Revamped the credit department from managing accounts geographically to management based on classes of trade and also assumed total responsibility for all order entry functions and deduction management.
- Report to senior management with weekly, monthly, and quarterly cash flow actuals and forecasts. Instrumental in accelerating cash flow as a result of the development of improved relationships with all significant distributors in our customer base. Continually have maintained Days Sales Outstanding at less than 30 days.
- Participate in perpetual profit and loss analysis for the different classes of trade and individual customers as a means of achieving maximum profitability. This included the identification and recommendations to eliminate 450 unprofitable customers and establishing business policies and practices regarding the approval or disapproval of rebates and allotment of account specific marketing funds based upon identified goals and performance.
- Established the companies return policies/practices and managed the requests/approvals for all product returns. Created incremental cash flow and revenue through the liquidation of overstock and loose product returns.
- Responsible for the order entry process meeting established customer service goals. Includes maintaining the pricing for each of the various distribution channels and product releases.
- Designated as one of the leads in the selection, design and implementation of the integrated SAP operating system.

Manager of Credit Administration

- Coordinated the integration of the Accounts Receivable Department for Fleer Corporation with SkyBox International, acquired by Marvel Entertainment in 1995. This included the integration of the two companies Sales and Distribution systems and subsequently assumed the management position of the merged credit departments with additional responsibility for employee morale/satisfaction.
- Assisted in the design and implementation of a more profitable distribution strategy by generating/providing historical financial data reporting processes to estimate potential industry experienced risk. This included the elimination of unprofitable customers and the establishment of a fixed number of distributors, maximizing sales and geographic coverage.
- Directed the staffing and development of training for the entire Fleer/SkyBox credit department.
- Reduced Days Sales Outstanding from approximately 120 days to 30 days as a result of more aggressive collection techniques and accelerated cash flow program. Collected and reconciled approximately 2500 accounts with receivables totaling \$180 million dollars.

Account Specialist (SkyBox International)

- Responsible for the successful extension of credit and collections process for the Western United States, the Military, and significant high volume "house" accounts.
- Interpreted and implemented company credit policies based upon an understanding of changing economic/market conditions.
- Assisted management with personnel selection and training of all SkyBox Credit Department employees.

First Union Mortgage Corporation - Raleigh, NC

1987 – 1991

Financial Counselor

- Communicated, negotiated and recommended appropriate action for delinquent mortgagors and affiliated legal representation to facilitate the collection of balances due.
- Structured reinstatement plans in adherence with investor and federal and corporate guidelines.

EDUCATION AND PERSONAL ACTIVITIES

- University of North Carolina - Bachelor of Arts, G.P.A. 3.7 – Graduated Cum Laude
- Coach Youth Sports including Baseball, Basketball and Soccer
- North Carolina State Master Councilor – DeMolay Association
- Eagle and God and Country Boy Scout

EXHIBIT "D"

**GARY SCOTT STETZ
45 PARK STREET
MONTCLAIR, N.J. 07042
973-655-0440**

PERSONAL -

Date of Birth – December 28, 1962
Married – One Child

EDUCATION -

Newark, New Jersey Public Schools
Immaculate Conception High School, Montclair, New Jersey
Rutgers University, Newark, New Jersey
Accounting - Finance – BA (cum laude)
Institute for Dispute Resolution of Seton Hall Law School
University of Notre Dame – MBA – (magna cum laude)

PROFESSIONAL DESIGNATION –

Certified Public Accountant - 1986
Notary Public – 1987
Certified Mediator – 1997
Public School Accountant - 2002

PROFESSIONAL BACKGROUND -

EMPLOYMENT -

1982-1985 - Rochlin, Lipsky, Goodkin & Stoler & Co.
510 Fifth Avenue
New York, New York
(Senior Accountant)

1985-1993 - DeFalco & Co., CPA's
322 Park Avenue
Scotch Plains, New Jersey
Partner of said Company servicing 450+
Corporate clients with emphasis on tax planning,
filing and management advisory services.
company consists of two partners, one principal
and 16 full time employees including nine
staff accountants, two of which are also
Certified. Strong background in financial
analysis and finance.

1993-Present Stetz, Belgiovine and Manwarren P.C. – (Gary S. Stetz, CPA 7/93 –
7/94)
45 Park Street
Montclair, New Jersey
Managing Partner of said Company
Servicing 800+ corporate clients with
emphasis on Accounting, Auditing, Review
Compilation Service, Estate Planning, Litigation
Support Services, Management Advisory Services,
Tax Preparation and Compliance Services and SEC
Related Services.

PROFESSIONAL & CIVIL ORGANIZATIONS –

American Institute of Certified Public Accountants
New Jersey Society of Certified Public Accountants
Committees-
Cooperation with Bankers – 1993/1998
Litigation Support – 1995/1996
Alternative Dispute Resolution – 1997/1998
National Society of Accountants

Who's Who Among American Universities and Colleges
Rutgers University NCAS Finance Club (Co-founder – 1983)
Who's Who in the World
Accountants for Public Interest
First Fidelity Advisory Board (1990)
Institute of Business Appraisals
Allegiance Community Bank (Director & Founder)
Reservoir Condominium Association (Director & President)
New Found Life (Director)
Immaculate Conception High School, Montclair, NJ (Board of Trustees)

DEEMED AN EXPERT BY –

N.J. State Courts – Essex, Union, Hudson, Monmouth, Middlesex, Morris, Passaic and Warren
(See attached Schedule)
U.S. Federal Courts

EXPERT TESTIMONY

Connor -V- Connor - N.J. Superior Court/Chancery Division – Union County

A divorce case in which I acted as a defensive forensic accountant.

Dugan -V- Dugan - N.J. Superior Court/Law Division – Hudson County

Acted as a forensic expert on the issue of breach of fiduciary duty by a caretaker.

Dukich -V- Dukich - N.J. Superior Court/Chancery Division – Essex County

Acted as a forensic expert in determining the true income for a complicated entrepreneur. This was for the purpose of establishing child support and alimony.

Thalman -V- Thalman - N.J. Superior Court/Chancery Division – Essex County

Acted as a defensive expert in regards to a forensic accountants report and prepared a certification in regards to imputed income for a self-directed retirement plan.

Aircraft Engineering Products, Inc. -V- United Water – Superior Court of N.J./Law Division – Passaic County

Prepared a report on the loss of a helicopter parts manufacturing company that was wiped out as a result of a dam break.

Mann -V- Miller - Superior Court of N.J./Law Division – Hudson County

Acted as a defensive expert for an insurance company in regards to a malpractice claim against a Certified Public Accountant.

Courter -V- Courter - Superior Court of N.J./Chancery Division – Warren County

Acted as a forensic expert in determining the loss incurred by one brother as a result of the other brother's indiscretion in real estate.

Medi Park Associates -V- Seradzky - Superior Court of N.J./Law Division – Essex County

Acted as an expert to determine the losses of a real estate developer as a result of an attorney's malpractice.

Kobalowski -V- Chernow - Superior Court of N.J./Chancery Division - Monmouth County

Appointed as accountant and forensic expert by a bankruptcy trustee to determine true income and the whereabouts of misappropriated funds.

Weeks -V- Sitzer - Superior Court of N.J./Chancery Division of Union County

Judge appointed forensic accountant and business appraiser for an operating table refurbishing company.

Paolletta -V- Fretta - Superior Court of N.J./Law Division of Essex County

Forensic expert hired to prepare a report for lost revenues and income for a medical practice displacement.

Stephen C. Chen -V- Metem Corporation – Superior Court of N.J. / Division of Morris County

Forensic expert hired to investigate financial allegations in a shareholder suit.

Lincoln Fuel Int'l -V- Michael Camerino, Esq. – Superior Court of N.J. / Law Division of Middlesex County

Forensic expert hired to prepare a report on losses as a result of an attorney malpractice action.

Falla – V – Paz – Superior Court of N.J. / Division at Essex County

Forensic expert hired to investigate corporate embezzlement.

Alltec International LLC – V – Half Moon Harbour II, LLC et al – N.J. Superior Court/ Chancery Division - Hudson County

Forensic expert hired to investigate proposed distribution schedules on land sale and construction project.

Stetz, Belgiovine and Manwarren, P.C. has been operating in its present form since 1993 as a prolific accounting firm servicing small to medium size businesses and individuals. The firm's Senior Partner and it's Principals were formerly with a medium size accounting firm from Central New Jersey. Over the course of a decade, the firm's Principals have devoted time and effort to creating a philosophy of customized professional services specific to your needs. The firm does this by getting to know you and your business thoroughly and then devising the most cost effective solutions. This is accomplished through a team effort of intellectual ability, state of the art technology and the benefits of practical experience. The firm prides itself in being able to deliver sophisticated technical services to those who ordinarily would not have access.

Our firm's success is based upon some basic concepts. We deliver high quality work expeditiously and cost effectively. If you have a problem, we will work with you to find alternatives.

In the spirit of quality the firm is a member with the New Jersey Society of Certified Public Accountants, American Institute of Certified Public Accountants and the SEC Practice Section of the AICPA. The firm has also successfully completed Peer Review.

We believe in the value of relationships. We view every client relationship like a partnership, and truly believe that our success is a result of your success.

We are committed to providing close, personal attention to our clients. We take pride in giving you the assurance that the personal assistance you receive comes from years of advanced training, technical experience and financial acumen. Our continual investment of time and resources in professional continuing education, state-of-the-art computer technology and extensive business relationships is indicative of our commitment to excellence.

GUESTBOOK

CLIENT CENTER

Our firm offers a wide range of services to our individual and business clients. Because our firm is relatively small, our clients benefit by getting personalized, quality service that is beyond comparison. Below we have listed the services that we offer to our clients along with a brief description.

As the list below is by no means all-inclusive, please feel free to inquire about a service if you do not see it listed. If it is not a service we provide, we would be more than happy to refer you to a qualified professional.

(Click Service Title For Details)

- [Management Advisory Services](#)
- [Tax Preparation And Compliance](#)
- [Litigation Support Services](#)
- [Estate And Retirement Planning](#)
- [Accounting, Auditing, Review & Compilation Services](#)

Management Advisory Services

Stetz, Belgiovine and Manwarren uses all the benefits of its Accounting, Auditing, Computerization, Compliance Regulations, and Taxation skills to render Management Advisory Services ("MAS"). MAS is the service of rendering advice on non specific Accounting, Auditing and Taxation issues. The firm counsels you from existing knowledge about your business, the circumstances, the technical matters involved, representations, and the mutual intent of the parties involved. Stetz, Belgiovine and Manwarren acts in an Advisory Capacity to develop findings, conclusions, and recommendations for your considerations and decision making. The firm also renders Implementation Services, Transaction Services, Staff and other Support Services. MAS really allows us to give you full financial services. It allows us to interact with you. Interaction with you is the keystone of our philosophy for servicing your needs.

Our Services Include: · Editing business plans. · Recommending computer software. · Operational review and improvement studies. · Analysis of an accounting system. · Assistance with strategic planning. · Defining your information system. · Assistance with mergers of organizations. · Insolvency services. · Valuation services. · Preparation of information for financing. · Analysis of a potential merger or acquisition. · Assistance in substituting for bookkeepers. · Assistance in controllership activities



Tax Preparation And Compliance

Stetz, Belgiovine and Manwarren believes that taxation is one of the largest singular expenses faced by an individual or business. The firm endorses client awareness and education regarding the seriousness of tax laws beyond the financial consequences. Tax laws are complex, confusing and ever-changing. Due to the nature of tax laws, our professionals attend many continuing professional educational courses. In addition, the firm subscribes to various comprehensive tax information services. The acquisition of current information enables the firm to keep you in compliance. The firm believes that proper "tax planning" can give rise to opportunities for savings. The objective of the firm is to minimize or defer your tax liabilities in order to foster growth and security.

Our Services Include: · Tax return preparation for any kind of entity for Federal and State. · Representation before all taxing authorities. · Estate and gift tax return preparation. · Planning of tax strategies for certain transactions, i.e., business dispositions, reorganizations, mergers and acquisitions, and real estate.



Litigation Support Services

Due to the litigious nature of today's society and business environment, CPAs are frequently called upon by attorneys to explain, support and document issues. Our intimate knowledge of your business enables us to assist your attorneys in developing effective strategies for you. Our Services Include: · Analyzing all tax records

and interpreting financial data. · Calculation of damage claims. · Assistance with trial depositions. · Preparation of trial exhibits. · Rendering an expert opinion. · Appearances as an expert witness. · Assistance in settlement proceedings. · Business valuation services. · Assistance with mediation.



Estate And Retirement Planning

At Stetz, Belgiovine and Manwarren one of our major concerns is assisting our clients in preserving their wealth. With Estate Tax rates reaching as high as 55%, Estate Tax planning is probably the most effective planning available. Through a series of interviews, our professionals put together a profile of your financial data and personal preferences. Recommendations are then brought forward with the objective of asset preservation, asset allocation and lowering estate taxes. After completion of the planning stages, we will assist you in communicating your goals and objectives to a qualified attorney that can draft the proper wills, trusts and other related documents. For retirement planning, our professionals acquire an understanding of your financial requirements at retirement. During this process, income tax consequences regarding the dispositions of assets, an early retirement package, social security benefits and pension distributions are explored. Through discussions and analysis of your financial position a plan is developed specifically for you to follow.



Accounting, Auditing, Review & Compilation Services

Stetz, Belgiovine and Manwarren the Auditing, Review and Compilation services are the foundation for what we do. The firm takes special care to make sure ample time is spent on gaining an understanding of your business and its' needs. Our basic accounting services are inclusive of designing accounting systems specific for each individual client. The firm subscribes to various reporting services and continuing professional educational courses in order to keep up to date in the ever-changing environment of accounting and auditing. The scope of the firm's services range from Certified Audits for Companies to write ups for "Mom and Pop" businesses. Regardless of level of service requested, a professional is chosen that matches with the client and the level of expertise required. The members of the firm are intimate with a number of industries including but not limited to the following: Automobile, Collectibles, Communications, Contractors, Distributors, Entertainment, Fast Food Franchises, Health Care, Importers, Law Practices, Licensing, Manufacturing, Music, Not For Profits, Professional Practices, Real Estate Developers, Restaurants, Retail, Trucking, and Wholesale. In keeping with the fast changing world of computers, the resulting technology has enabled us to efficiently and cost effectively integrate computer applications. As a result of this technology, we are able to service clients throughout the nation.



GUESTBOOK

EXHIBIT "E"

A. ATKINS APPRAISAL CORP.
122 Clinton Road
Fairfield, New Jersey 07004

ALAN ATKINS
e-mail: atkinsappraisal@aol.com

Tel. 973) 227-1900
Fax 973) 227-5502

June 30, 2005

Services rendered by A. Atkins Appraisal Corporation will be rendered in accordance
with the following:

Alan Atkins	\$ 200.00 Per Hour
Brian Kathenes	\$ 200.00 Per Hour
Sue Gwon	\$ 100.00 Per Hour
Staff Members	\$ 75.00 Per Hour

007 387 2885 14725 132273882

CURRICULUM VITAE

ALAN ATKINS - PRESIDENT

A. ATKINS APPRAISAL CORPORATION
122 CLINTON ROAD
FAIRFIELD, NEW JERSEY 07004
(973) 227-1900

BACKGROUND:

A. Atkins Appraisal Corporation was formed in 1983 and incorporated in the State of New Jersey in 1984. Although the company has been in existence for 22 years, I, as its founder and president have been associated with the appraisal business as an appraiser over 26 years.

EXPERIENCE:

I have been associated with the following appraisal firms:

Joseph A. Sidoli Company, Millburn, New Jersey - 5 years
Daley Hodkin Corporation, Melville, Long Island - 16 years
A. Atkins Appraisal Corporation, New Jersey - 22 years

PROFESSIONAL MEMBERSHIP:

Associate Member of the International Society of Appraisers, 1980

EDUCATION:

Newark College of Engineering/Kean College
Bachelor of Science, Industrial Technologies 1973

International Society of Appraisers (ISA) Course ISA 30
The Appraisal of Construction Equipment, Completed April 1992

The American Society of Appraisers
SE100: Uniform Standards of Professional Appraisal Practice (USPAP) 2002

SUMMARY:

The firm A. Atkins Appraisal Corporation currently does work for major New Jersey and New York law firms. Many of these cases have been referred by the United States Trustee, State and County Courts as well as various banks.

In addition, I have been qualified and have testified as an expert witness in the Federal Bankruptcy Courts in Newark, Trenton, Camden, Southern District of New York, as well as State Courts throughout New Jersey.

NAC

National Appraisal Consultants, L.L.C.

Summary of Appraisal Qualifications *Brian Kathanes, ISA, S-CAPP*

Experience and Expertise

Appraisal Instructor for the International Society of Appraisers, Core Course 101 - Professional Appraisal Practices: Ethics, Business Practices, and Communication. 1989-1993.

Co-developer and presenter of Understanding USPAP: A Personal Property Perspective -- An intensive one-day seminar addressing the Uniform Standards of Professional Appraisal Practice

Co-designer and presenter of Turbo-Charging Your Appraisal Practice. -- A nationally delivered seminar on expanding and marketing personal property appraisal firms.

Designer and presenter of Appraising the Appraisal -- A continuing educational seminar for insurance professionals and agents. Created to help insurance professionals understand the appraisal process.

Specialist Certified Appraiser of Personal Property in Autographs, Historical Documents & Manuscripts
A multi-year research, study, and testing certification issued by the International Society of Appraisers in conjunction with the University of Maryland. Registered Number 970119 June 30, 1997

Re-certified Specialist Certified Appraiser of Personal Property in Autographs, Historical Documents & Manuscripts. Re-certification September 2002

Chairman New York Winter Antique Show Vetting Committee on Autographs, Manuscripts & Rare Books:
Responsible for vetting all autographs, documents and manuscripts displayed and sold at this most prestigious show. Committee Chair 1993-1995; Committee Member 1996-present

Successfully completed International Society of Appraisers / Indiana University CAPP program courses 101, 102, and 103, resulting in Designated Member Status. Indiana University / International Society of Appraisers Continuing Education Program.

Successfully completed ISA CAPP Course 104: Advanced Appraisal Theory & Report Writing and ISA CAPP Course 105: The Appraiser As Expert Witness and Trial Consultant

Chairman of the International Society of Appraisers - Hearing and Discipline Panel of the ISA Ethics Committee 2001- 2003;

Chairman International Society of Appraisers Ethics Committee 2003- present

Vice Chair ISA Ethics Committee 2001- 2003

P.O. Box 482 Hope, NJ 07844

Voice: (908) 459-5996 Fax: (908) 459-4899 E-mail: NAC@nacvalue.com

Conference Seminar Leader

Library of Congress Guest Speaker and Panel Member: "Appraising Your Manuscripts and Autographs"
Manuscript Society Annual Meeting, Washington DC, May 2003

Presented *Autograph Authenticating & Appraising* programs and *Ethical Appraisal Business Practices* programs at International Society of Appraisers International Conventions: Houston TX 1996, Philadelphia PA 1990, Long Beach CA 1989, and Baltimore MD 1987.

Designed and presented *Forgery and Authentication Seminars* for the American Philatelic Society, Detroit MI 1988, Atlantic City, NJ August 2002.

Created *Fonies, Fakes & Forgeries*: a lecture series and traveling exhibit for the Universal Autograph Collectors' Club 1990-1992.

Delivered *Appraisal Techniques and Practical Information* for Archivists and Librarians at the Folger Shakespeare Library - Manuscript Society Washington, D.C. Chapter meeting. 1991.

Provided workshop: *Appraising Rare and Collectible Books* for the New Jersey Antiquarian Book Sellers Fair 1992

Columnist / Author / On-air Valuation Specialist

Science Fiction, Technology and Military Specialist for Discovery Channel TV Show "POP NATION: America's Coolest Stuff" Television series taping June and July 2005, for airing October 2005 on Discovery Channel

Co-host of VALUE THIS (formally TRASH or TREASURE) With Brian and Leon, a weekly radio broadcast program relating to the value and appraisal of antiques and collectibles. 2001-present. Syndicated 2003-2005 on WNTI and WRNJ and webcast on www.WNTI.org. Currently on WNRJ Oldies 1510 AM.

Co-creator, writer and on-air co-host "Betcha Didn't Know That" daily segment on the history and value of unusual collectibles and antiques. 2001-present

Author The Autograph Detective A regular column featured in the *Pen & Quill* journal and related magazines dealing with the identification, authentication, and the appraisal of autographed material and collectibles.

Co-author What's It Worth To You, *Montage Magazine* dealing with valuation and authentication of antiques and collectibles, including sports cards, sports memorabilia and artifacts.

Contributor and advisor to USA TODAY "Ask Money" feature: Providing authentication and valuation expertise on autographed material, sports collectibles, stamps, and ephemera. 1988-1992

Host and Producer of HOBBY WORLD, a weekly Cable TV program relating to hobbies and collectibles. Cablecasted by Storer Cable Communications. 1985-1987

Business Experience

President & General Manager: Progressive Business Concepts, Inc., a full-service, training and consulting firm, specializing in organizational performance. And the direct mail marketing division Brian Katheres Autographs & Collectibles, a specialty autographs and historical document service - buying, selling and authenticating autographed material, sports memorabilia, and collectibles. 1984 - Present.

Managing Partner, National Appraisal Consultants, LLC: A full service personal property appraisal and consulting firm. NAC specializes in expert witness testimony, insurance reports & research, litigation support, valuation methodology consultation, and IRS-related appraisal matters.

President and Executive Board Member, Hope Area Chamber of Commerce – Hope NJ 1999 - present

Bachelor of Science, Chemical Engineering, 1978, New Jersey Institute of Technology, NCE

Materials Planning and Control Manager: Halston Fragrances / Max Factor: Plant design and start up team member; new product launches, 1980-1984

Production Supervisor, Warehouse Supervisor, Materials Supervisor: Estee Lauder Cosmetics. Returns Operations Project Leader; new product launches, warehouse redesign team, 1977-1980

Professional Associations and Memberships

INTERNATIONAL SOCIETY OF APPRAISERS: Personal Property Appraisers Professional Society. President of the New Jersey Chapter, 1991-1992; International Society of Appraisers-NET Moderator of the PAPER computer network conference. 1989-1991. Chairman NJ-International Society of Appraisers Seminar '93, the annual conference of the New Jersey Chapter of ISA. Secretary of the NJ Chapter of ISA, 1989-1990. Vice President NJ Chapter ISA, 1992-1993.

UNIVERSAL AUTOGRAPH COLLECTORS CLUB: Life member. Past Member of the Board of Directors and first UACC Director of Education.

AMERICAN PHILATELIC SOCIETY: Member and Guest Speaker. Presented an Autograph Authentication Program at National Conferences in, St. Louis MO, and Atlantic City, NJ. Member of the APS Appraisal Committee.

MANUSCRIPT SOCIETY: A document and manuscript organization dedicated to education and research of autograph history. Member. Occasional contributor to Manuscript News. Member of the 2003 Annual Meeting Planning Team and Guest Speaker at the Library of Congress.

Awards

2004 Recipient of the International Society of Appraisers Media Award for Outstanding Efforts in the Education of the General Public in Qualified Appraisal Practices and Ethical Standards.

1999 Honored as the Outstanding Citizen of the Year Hope, New Jersey. Presented by the Mayor of Hope and the Hope Township Council.

1996 ISA Service Award for work as Region 1 Representation of the International Society of Appraisers

1992 Recipient of the International Society of Appraisers Media Award for Outstanding Efforts in the Education of the General Public in Qualified Appraisal Practices and Ethical Standards.

1990 Recipient of the International Society of Appraisers Marketing Award for Exemplary Marketing and Promotion of Professional Appraisal Services.

1989 Recipient of International Society of Appraisers Service Award for developing Appraisal Education Programs for the ISA Computer Network.

1973 Eagle Scout Award, Boy Scouts of America

Specialties and Expertise

Appraisal Services and Consultation for:

Estate Tax Liability
Insurance Coverage
Insurance Claims
Litigation Support
Pretrial research and
report preparation / consultation

Charitable Contribution and Donation
Equitable Distribution
Asset valuation
Appraisal Education

in the following specialties

Historical Documents, autographs and manuscripts
Rare & Collectible Books, pamphlets and correspondence
Sports cards and sports memorabilia
Technology and Office Equipment

Coins, stamps & currency
Paper ephemera and collectibles
Movie memorabilia and movie
and star collectibles

Conference Attendance and Continuing Education

1986 Baltimore MD: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

1987-1993 Various ISA Conferences including Chicago, IL, Philadelphia, PA and Long Beach, CA

1993 NJ Chapter of ISA – Seminar '93: Residential Contents Specialty seminar

1994 Boston, MA: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

1996 Houston, TX: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

1997 Alexandria, VA: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

1997 NJ Chapter of ISA – Seminar '97 – Honing Your Appraisal Business Skills

1998 San Diego, CA: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

2003 Philadelphia, PA: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

2004 Atlanta, GA: 1996 Houston, TX: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

2005 Chicago, IL: International Society of Appraisers Annual Conference; Special Programs and Seminars in Residential Contents & Fine Art

Papers, Treatises, and Published Works

Pen & Quill: The publication of the Universal Autograph Collectors' Club

"Identifying Non-genuine Autographs: Printed signatures and signed photographs" Pen & Quill XXI, No. 3 May-June 1988

"Identifying Non-genuine Autographs: Secretarial signatures" Pen & Quill , XXI, No. 5 Sept.-Oct. 1988

"Auto-pens and Machine Signed Signatures" Pen & Quill , XXI, No. 6 Nov.-Dec. 1988

"Companion Autographs" Pen & Quill, XXII, No. 2, March-April 1989

"Sherlock Holmes and Autograph Authentication" Pen & Quill, XXII, No. 3, May-June 1989

"Pre-printed and Rubber-stamp Signatures" Pen & Quill, XXII, No. 4, July-August 1989

"Autograph Appraisals -- What You Need To Know" Pen & Quill, XXII, No. 5, September-October 1989

"New Forgery Style Discovered" Pen & Quill, XXIII, No. 1, January-February 1990

"George and Gracie's Rubber Stamp," Pen & Quill, XXIII, No. 3, May-June 1990

"Will The Real John Jay Please Stand Up," Pen & Quill, XXIII, No. 4, July-August 1990

"Autographs and Ethics: Perfect Together," Pen & Quill, XXIII, No. 5, September-October 1990

"Pay Me Now, Or Pay Me Later," Pen & Quill, XXIV, No. 5, September-October 1991

"Four Score and Seven Years Ago....," Pen & Quill, XXIV, No. 6, November-December 1991

"Abraham Lincoln, John Wilkes Booth and The UACC", Pen & Quill, XXV, No. 2, March-April 1992

"Common Sense Ain't So Common," Pen & Quill, XXV, No. 3, May-June 1992

"Overlooked Assets," Pen & Quill, XXV, No. 4, July-August 1992

"Lots of Common Sense in the UACC," Pen & Quill, XXV, No. 5, September-October 1992

"Who Owns That Autograph?," Pen & Quill, XXV, No. 6, November-December 1992

"First Lady Autopens," Pen & Quill, XXVI, No.1, January-February 1993

"Autographs and the Law," Pen & Quill, XXVI, No. 2, March-April 1993

"Signed Sheet Music," Pen & Quill, XXVI, No. 3, May-June 1993

"Rubber Stamp Signatures," Pen & Quill, XXVI, No. 4, July-August 1993

"Looking Behind the Signatures," Pen & Quill, XXVI, No. 5, September-Oct. 1993

"Printed Facsimile Signatures," Pen & Quill, XXVI, No. 6, November-Dec. 1993

- "Facsimile Hitler Documents," Pen & Quill, XXVII, No. 7, January-February 1994
- "Alfred Lord Tennyson and Misidentified Autographs." Pen & Quill, XXVII, No. 2, March-April 1994
- "Signed in the Photograph," Pen & Quill, XXVII, No. 3, May-June 1994
- "Group Facsimile Signatures," Pen & Quill, XXVII, No. 4, July-August 1994
- "Brian and Jay's Collecting Tips," Pen & Quill, XXVII, No. 5, September-October 1994
- "My Favorite Catalogs," Pen & Quill, XXVII, No. 6, November-December 1994
- "A Rather Large Opera Autograph," Pen & Quill, XXVIII, No. 1, January-February 1995
- "Frank Who? (Franking Privilege)," Pen & Quill, XXVIII, No.2, March-April 1995
- "Father of the Blues (W. C. Handy)," Pen & Quill, XXVIII, No. 3, May-June 1995
- "High-Tech Collecting," Pen & Quill, XXVIII, No. 5, September-October 1995
- "Autographs Under Glass," Pen & Quill, XXIX, No. 1, January-February 1996
- "So What's It Worth?," Pen & Quill, XXIX, No. 2, March-April 1996

Other Works

- "Identifying and Appraising Autographs, Manuscripts and Historical Documents" In conjunction with the development of a specialty studies program for the International Society of Appraisers. 1996
- "The Autograph Detective" The Paper and Advertising Collector June 1988 pp16-17
- "What's it Worth to You?" Antiques and Collectibles Column Montage Magazine, Author -- Feature Writer
- "What's it Worth to You?" Spring/Summer 1996, pp 25-26
 - "In Search of Signatures - A collector's Guide to Finding Authentic Autographs" Fall 1996, pp 66-67
 - "Old Books in the Attic" Montage, Winter 1996,
 - "The Lowdown on LPs & 45s: Are Your Old Records collectibles or Cob-Web Collectors?" pp 70-71
 - "2000 Collectibles in the New Millennium," "What's it Worth to You?" Montage Winter 2000
 - "Oh, You Beautiful Doll!" Barbie and Antique dolls pp 40-41
 - "Collecting Baseball Memorabilia -- Hitting a Home Run or Striking Out?" pp 55-56
- "How To Tell If It's Genuine" Paper Collectors' Marketplace, September 1991 pp 16, 19, 84
- "Robots That Forge Signatures" Paper Collectors' Marketplace, November 1991 pp 8, 78
- "How To Identify A Qualified Appraisal" The Manuscript Society News, Winter 1995, 24-27

"Collectible Stamps and Coins" The Appraisers Information Exchange, Publication of the International Society of Appraisers, Winter 2003-2004

"Betcha Didn't Know That" Oldies 1510, WRNJ, Hackettstown/Washington, NJ Co-author and on-air talent of this continuing series of radio spots relating to the value and history of antiques and collectibles, including Barbie

"Value This! With Brian and Leon," formally "Trash or Treasure With Brian and Leon" Oldies 1510, WRNJ, Hackettstown/Washington, NJ, and WNTI FM and webcast www.WNTI.org Co-author and on-air talent of the syndicated weekly call in "radio road show" September 2001-present

Published articles unrelated to specific appraisal work and valuation:

Syndicated columnist: How To Build Team That Will Still Respect You in the Morning; Series of articles written and published by the American Society for Training and Development

Editor and writer: The Scoop The Newsletter of the Hope Area Chamber of Commerce, Hope, NJ

Additional Presentations:

Dealing With Ethical Dilemmas ISA Conference Chicago IL Assets 2005

Appraising and Identifying Autographs Letters and Historical Documents 1996 Houston, TX: International Society of Appraisers Annual Conference

Your Appraisal Practice Business or Hobby -- Turbo Charging your Business 1998 San Diego CA International Society of Appraisers Annual Conference

Other --

**Appraisal Report Development, Litigation Support,
Expert Witness Testimony and Deposition**

- Richard Nixon v. United States of America (Nixon Watergate Papers Case)
- Estate of Richard Nixon v. United States of America (Nixon Watergate Papers Case)
- Griffin & Taylor v. United States of America (7-14-98) Cr69643.0 (Nixon Watergate Papers Case)
- Linda Pincus v. Whirlpool, Sears, et al Docket No. MON-L-5834-93 (Personalty residential fire claim - residential contents and equipment)
- Historical Documents International v. J, Ronald Getty; Edwin Shiver and Zankel & McGrane No c-94-290-B (John Paul Getty diary case)
- Parkway Sterling-Regal - Haig Tashjian BER-L-5174 (Personalty litigation - fine art residential contents)
- Sharon, et al v. Northeast Self-Storage, Inc. and Manchester Self-Storage, Inc., New Hampshire (personal property collectibles valuation including: baseball cards, sports memorabilia dolls, toys, action figures, celebrity memorabilia and television collectibles)
- Upsala College Bankruptcy; East Orange, NJ - Appraisal of the college personalty assets, library, contents, rare books archive and Abraham Lincoln Collection