

PORZIO, BROMBERG & NEWMAN, P.C.

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Morristown, NJ 07962-1997

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Attorneys Appearing: John S. Mairo (JM-0670)
Brett S. Moore (BM-0014)

Attorneys for Warren J. Martin Jr., Assignee for the
Benefit of Creditors of Fleer Collectibles, LLC.

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-2005-1408

NOTICE OF EXCEPTIONS TO CLAIMS AND OF HEARING

PLEASE TAKE NOTICE that Warren J. Martin Jr. (the "Assignee"), Assignee for the Benefit of Creditors of Fleer Collectibles, LLC ("Fleer Collectibles"), by and through his counsel, Porzio, Bromberg & Newman, P.C., shall move before the Honorable Ronald E. Bookbinder, J.S.C., a Judge of the Superior Court of the State of New Jersey, on the 10th day of November, 2005 at 2 p.m., or as soon thereafter as counsel may be heard at the Superior Court of New Jersey, Chancery Division, Probate Part, Burlington County, 49 Rancocas Road, Mt. Holly, New Jersey 08060, for entry of an Order adjudging that his exceptions to claims be granted, such that the claims will be expunged, transferred or reduced against this Fleer Collectibles estate, all as more particularly set forth in the Assignee's First Verified Omnibus Exceptions to Claims (the "Exceptions") and in the Schedules annexed thereto;

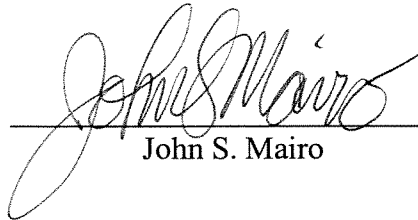
PLEASE TAKE FURTHER NOTICE that in support of his Exceptions, the Assignee will rely upon "Assignee's First Verified Omnibus Exceptions to Claims", as well as upon Schedules A, B and C annexed thereto, as verified by Christopher Tobia.

PLEASE TAKE FURTHER NOTICE that to oppose this Motion, you must file an objection on or before November 3rd, 2005 or the Court may enter an Order Approving the Motion without further notice to you. A proposed form of Order is submitted herewith.

DATED: October 21, 2005

PORZIO, BROMBERG & NEWMAN, P.C.

By: _____



John S. Mairo

Attorney for Warren J. Martin Jr., Assignee for the Benefit of Creditors of Fleer Collectibles, LLC

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**ASSIGNEE’S FIRST VERIFIED OMNIBUS
EXCEPTIONS TO CLAIMS OF CREDITORS**

Warren J. Martin Jr. (the "Assignee"), Assignee for the Benefit of Creditors of Fleeer Collectibles, LLC ("Fleeer Collectibles"), by and through his counsel, Porzio, Bromberg & Newman, P.C. ("Porzio"), hereby objects pursuant to N.J.S.A. 2A:19-29 to each of the claims listed on Schedule A, Schedule B, and Schedule C attached hereto (collectively, the "Disputed Claims," which exhibits list, respectively, "Wrong Debtor Claims," "Claims Lacking Verification or Documentation," and "No Liability Claims"), and requests the entry of an order disallowing, expunging or reducing each of the Disputed Claims as requested. In support of this Exception, the Assignee respectfully represents as follows:

BACKGROUND

1. Warren J. Martin Jr. is the Assignee for the Benefit of Creditors of Fler Collectibles, having been so designated pursuant to the Deed of Assignment for the Benefit of Creditors recorded and filed on June 10, 2005, as amended July 14, 2005 (the "Assignment Date").

2. Fler Collectibles was primarily in the business of producing and selling die-cast miniature replica vehicles. The business of Fler Collectibles had ceased operating prior to the Assignment Date.

3. Prior to the Assignment for the Benefit of Creditors, Fler Collectibles maintained in the ordinary course of its business, books and records that reflected, *inter alia*, the Assignor's liabilities and the amounts owed to its creditors.

Claims Analysis

4. Following the Assignment for the Benefit of Creditors, Proof of Claim forms were sent to all known potential creditors of the Assignor. Additionally, Proof of Claim forms have been available to all creditors through the website, www.fleerabc.com, which was created and is maintained by the Assignee.

5. The website address has been provided to all known creditors and has been published in various newspapers and magazines, including the Courier-Post, Philadelphia Inquirer and Burlington County Times. As of October 11, 2005 there had been 662,237 visits to the website, an average of 6,248 per day since it came on line on June 30, 2005.

6. Claimants were requested to annex documentation in support of their individual claims when filing a Proof of Claim form.

7. The Assignee has reviewed the books and records of Fler Collectibles and analyzed the Proof of Claim forms and supporting documents that have been received from claimants. The

Assignee has determined that grounds exist to object to the allowance of the claims listed on Schedules A, B, and C attached hereto (collectively, the “Disputed Claims,” which consist of “Wrong Debtor Claims,” “Claims Lacking Verification or Documentation,” and “No Liability Claims”).

OBJECTIONS

8. The Assignee hereby objects to each of the Disputed Claims on the following grounds: (i) a creditor is entitled to recover only from the specific debtor that is indebted to that creditor (Schedule A), or (ii) a creditor is only entitled to recover to the extent that its claims are verified and documented (Schedule B), or (iii) a creditor is not entitled to recovery from the assets of the Assignee for debts owed solely by a third party (Schedule C).

Wrong Debtor Claims

9. The Assignee objects to the claims listed on Schedule A to this Exception (the “Wrong Debtor Claims”) pursuant to N.J.S.A. 2A:19-29. Each Wrong Debtor Claim asserts a claim against Fleer Collectibles, when, in fact, the claim asserted by the claimholder is a liability arising out of the trading card business solely belonging to Fleer/SkyBox International LP (“Fleer/Skybox”). Fleer Collectibles was not engaged in the trading card business, but only in the die cast (miniature vehicles) business.

10. With respect to the Wrong Debtor Claims, the Assignee seeks authority to remove these claims from Fleer Collectible’s claims register and to add such claims to the claims register of Fleer/Skybox.

11. If a claimant listed on Schedule A is satisfied with this result (the Assignee's transfer of the claim to the Fleer/Skybox claims register), no objection need be filed to this application by the claimant.

12. Notwithstanding the above, as set forth in paragraph 9 of this Exception, the Assignee reserves his right to object to the Wrong Debtor Claims following their transfer to the Fleer/Skybox case on any appropriate grounds therein. In such event, an additional motion will be filed at a later date in the Fleer/Skybox matter, on notice to all affected creditors.

Claims Lacking Verification or Documentation

13. The Assignee objects to the claims listed on Schedule B of this Exception (the "Claims Lacking Verification or Documentation") pursuant to N.J.S.A. 2A:19-29. Each Claim Lacking Verification or Documentation fails to demonstrate a liability of Fleer Collectibles, either in full or in part, due to inadequate support of the claim by the claimant's Proof of Claim and annexed documentation and/or a review of the books and records of the Assignor.

14. It is fair and appropriate to expunge from Fleer Collectible's claims register, either in full or in part, the Claims Lacking Verification or Documentation, on the terms and to the extent described in Schedule B annexed hereto.

15. Notwithstanding the above, as set forth in paragraph 12 of this Exception, the Assignee reserves the right to file a future objection to Claims Lacking Verification or Documentation to the extent that they are not disallowed pursuant to this Exception, on any other appropriate grounds.

No Liability Claims

16. The Assignee objects to the claims listed on Schedule C of this Exception (the “No Liability Claims”) pursuant to N.J.S.A. 2A:19-29. Each No Liability Claim alleges a liability of the Assignor which is in fact a liability of a third party.

17. It is fair and appropriate to expunge these claims from Fler Collectible’s claims register based on the fact that the Assignor has no liability on the claim.

18. Notwithstanding the above, as set forth in paragraph 18 of this Exception, the Debtor reserves the right to object to the No Liability Claims to the extent that they are not disallowed pursuant to this Exception, on any other appropriate grounds.

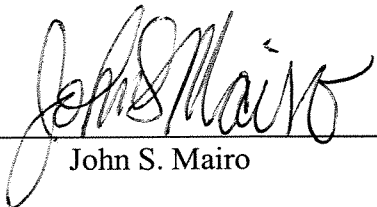
Notice

19. Notice of this Motion has been served on all creditors whose claims are being objected to, as well as all parties in interest as listed on the service list annexed to the Certification of Service. Notice is also being posted on the fleerabc.com website.

WHEREFORE, your Petitioner, Warren J. Martin Jr., Assignee for the Benefit of Creditors of Fler Collectibles, LLC, respectfully prays for the entry of an Order disallowing and expunging or reducing each of the disputed claims on the terms and for the reasons set forth herein and on each of the attached schedules, and for such other and further relief as is fair and equitable under the circumstances.

DATED: October 21, 2005

PORZIO, BROMBERG & NEWMAN, P.C.

By: 
John S. Mairo

Attorney for Warren J. Martin Jr., Assignee for the
Benefit of Creditors of Fler Collectibles, LLC

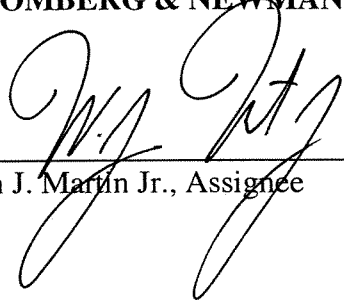
VERIFICATION

I, Warren J. Martin Jr., the Petitioner named in the foregoing Exception do hereby make solemn oath that the statements contained therein are true according to the best of my knowledge, information and belief. I am aware that if any of the foregoing statements made by me are willfully false, I am subject to punishment.

DATED: October 21, 2005

PORZIO, BROMBERG & NEWMAN, P.C.

By: _____
Warren J. Martin Jr., Assignee

A handwritten signature in black ink, appearing to read 'W. J. Martin Jr.', is written over a horizontal line. The signature is cursive and somewhat stylized.

VERIFICATION

I, Christopher Tobia, of full age, certifies as follows:

1. I am an independent consultant to the Assignee, retained pursuant to Order of this Court dated July 1, 2005. Prior to the Deeds of Assignment, I served as the Executive Vice President and Chief Financial Officer of Fler Collectibles, LLC.

2. I have read the foregoing Verified Assignee's First Omnibus Exception to Claims of Creditors and the schedules annexed thereto, and state that the factual statements contained therein are true and accurate to the best of my knowledge, information and belief.

I hereby certify that the foregoing 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.



Christopher Tobia

Dated: 10-21-05

PORZIO, BROMBERG & NEWMAN, P.C.

100 Southgate Parkway
Morristown, NJ 07962-1997
Telephone (973) 538-4006
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**CERTIFICATION AS TO FACSIMILE
SIGNATURE**

I, John S. Mairo, of full age, hereby certify:

1. I am an attorney-at-law of the State of New Jersey, and am a principal of the law firm of Porzio, Bromberg & Newman, P.C., attorneys for the Assignee. I am fully familiar with the facts set forth herein.

2. I submit this certification in support of Assignee's First Verified Omnibus Exception to Claims of Creditors. This certification is also submitted pursuant to Rule 1:4-4(c).

3. Christopher Tobia was not available to sign the Verification of Assignee's First Verified Omnibus Exception to Claims of Creditors.

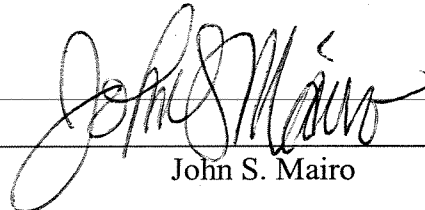
4. Christopher Tobia has affixed his signature to the Verification and has transmitted the signed Verification to our office via facsimile.

5. Christopher Tobia has acknowledged the genuineness of his signature.

6. Christopher Tobia's Verification with an original signature affixed thereto will be filed if requested by the Court or any party to this action.

I hereby certify that the foregoing 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.

Dated: October 21, 2005



John S. Mairo

Attorney for Warren J. Martin Jr., Assignee
for the Benefit of Creditors of Fleer
Collectibles, LLC

Exhibit A

Fleer Collectibles, LLC
Schedule A - Wrong Debtor Claims

Creditor	Amount Claimed	Objection	Surviving Claim Collectibles	Amount to Move to Fleer/Skybox Estate
ALEXANDER GRASS	\$2,050,000.00	This claim refers to a \$2 million loan from Grass to Fleer Skybox, not Fleer Collectibles. Further, the \$50,000 component of the claim was not a loan but rather represents claimant's transfer to Fleer/Skybox of a portion of the proceeds resulting from the sale of Fleer/Skybox's interest in a plane.	\$0.00	\$2,000,000.00
BRAD A. REEVERTS	\$25.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$25.00
BRAD A. REEVERTS	\$30.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$30.00
BRIAN BOUTIN	\$385.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$385.00
BROWN, SCHULTZ, SHERIDAN & FRITZ	\$45,273.88	According to accounts payable records, the claimant is owed \$42,400.00. \$38,160.00 of which is a debt of Fleer Skybox.	\$4,240.00	\$38,160.00
C.H. ROBINSON COMPANY	\$4,685.19	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	4,685.19
CHERI MCALEESE	\$60,000.00	50% of claim (employee's severance) is a debt of Fleer Skybox.	\$30,000.00	\$30,000
CHRIS MIXER	\$40.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$40.00
CHRISTOPHER TOBIA	\$227,270.40	40% of claim (employee's severance) is a debt of Fleer Skybox.	\$136,362.24	\$90,908.16
CLINTON D. JENSEN	\$20.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$20.00
DOUGLAS M. DORN	\$747.50	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$747.50
DYNAMIC GRAPHICS	\$1,539,189.78	According to accounts payable records, the claimant is owed \$1,539,099.78. \$1,529,506.94 of which is a debt of Fleer Skybox.	\$9,592.84	\$1,529,506.94
EDDIE P. STILES III	\$48,250.00	40% of claim (employee's severance) is a debt of Fleer Skybox.	\$28,950.00	\$19,300.00
EZRA HOLCZER	\$50.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$50.00
FERRY ASSOCIATES, INC	\$5,723.66	According to the accounts payable records, this claimant is owed \$5,723.66. \$1017.60 is a debt of Fleer Skybox.	\$4,706.06	\$1,017.60

Fleer Collectibles, LLC
Schedule A - Wrong Debtor Claims

Creditor	Amount Claimed	Objection	Surviving Claim Collectibles	Amount to Move to Fleer/Skybox Estate
GE CAPITAL (SCH #4308134001)	\$39,482.31	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$39,482.31
GE CAPITAL (SCH #4306147001)	\$63,942.77	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$63,942.77
GE CAPITAL (SCH #3558668001)	\$17,838.74	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$17,838.74
J & K DUGOUT	\$2,000.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$2,000.00
JAMES R. STEFANO	\$182,500.00	40% of this claim (employee's severance) is a debt of Fleer Skybox.	\$109,500.00	\$73,000.00
JOE WANTA	\$200.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$200.00
JOHN J. GORCZYCA	\$150.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$150.00
KENNETH A. SAUNDERS, JR.	\$308.13	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$308.13
ANDREW J. MENDELSON	\$165,564.28	40% of claim (employee's severance) is a debt of Fleer Skybox.	\$99,338.57	\$66,225.71
MICHAEL CICHON	\$303.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$303.00
MICHELE MASON	\$33.07	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$33.07
MICHELE MASON	\$96.42	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$96.42
MIKEL C. CARLSON	\$120.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$120.00
NATIONAL FOOTBALL LEAGUE	\$31,516.23	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$31,516.23
RANDY BOOKASTA	\$1,550.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$1,550.00
RON SCHULTZ	\$300.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$300.00
S&S CARDS	\$2,620.80	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$2,620.80
SCOTT A. WHITFIELD	\$40.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$40.00

**Fleer Collectibles, LLC
Schedule A - Wrong Debtor Claims**

Creditor	Amount Claimed	Objection	Surviving Claim Collectibles	Amount to Move to Fleer/Skybox Estate
SPARTAN COPIES, INC.	\$600.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$600.00
STEINER SPORTS MEMORABILIA, INC.	\$99,070.45	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$99,070.45
TED WILLIAMS FAMILY ENTERPRIZES	\$470,400.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$470,400.00
THOMAS A. ATKINSON	\$200.00	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$200.00
U-1.NET	\$12,000.00	According to the accounts payable records, this claimant is owed \$5385.00. 50% of this claim (shared Web site charges) is a debt of Fleer Skybox.	\$2,692.50	\$2,692.50
WOODCOCK WASHBURN	\$104,443.04	This claimant is not a creditor of Fleer Collectibles, but is a creditor of Fleer Skybox.	\$0.00	\$104,443.04

Exhibit B

Fleer Collectibles, LLC
Schedule B - Claims Lacking Verification or Documentation

Creditor	Amount Claimed	Expunged in Full	Expunged in Part (Reduced)	Objection	Remaining Claim
BANK OF AMERICA	\$20,385.40	X		The Assignee's records reflect no debt accrued at the time of Assignment.	\$0.00
DAIMLER CHRYSLER (BRANDSENSE)	\$9,500.00	X		The Assignee's records reflect no debt accrued at the time of Assignment.	\$0.00
OREGON SPORTS	\$512.00	X		The Assignee's records reflect no debt accrued at the time of Assignment.	\$0.00
PSS TRANSPORTATION, INC	\$20,965.67	X		This claim has been paid pursuant to Court order.	\$0.00
PROFESSIONAL SPORTS PUBLICATIONS	\$29,500.00	X		The Assignee's records reflect no debt accrued at the time of Assignment.	\$0.00
TED WILLIAMS FAMILY ENTERPRIZES	\$11,350.00	X		According to the Assignee's records and verification from Fleer's former management, the usage fee reflected in this claim was paid in accordance with the original usage agreement. Per verbal agreement, Williams granted the rights to use the original image in perpetuity with no subsequent fee for future uses.	\$0.00
APPLIED OPTICAL TECHNOLOGIES	\$7,212.72		X	This claimant is owed \$4,041.80 according to the accounts payable records.	\$4,041.80
EQUITY MANAGEMENT INC - GMINAO	\$77,500.00		X	This claimant is owed \$1,250.00 according to the accounts payable records.	\$1,250.00
LISS GLOBAL	\$895,155.23		X	This claimant is owed \$778,969.46 according to the accounts payable records and supporting documentation provided.	\$778,969.46

Exhibit C

**Fleer Collectibles, LLC
Schedule C - No Liability Claims**

Creditor	Amount Claimed	Objection	Surviving Collectibles Claim
RALPH GALLO	\$140,000.00	Claimant was an employee of Roger Grass; claimant was not an employee of Fleer Skybox.	\$0.00

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DOCKET NO: P-2005-1408

ORDER EXPUNGING CLAIMS

This matter having been opened to the Court upon the Assignee's First Verified Omnibus Exception to Claims of Creditors (the "Exception") filed on October 21, 2005, and the Court having reviewed all pleadings submitted in support of and in opposition to the requested relief, and the Assignee having presented good and sufficient notice to all appropriate parties and having presented appropriate evidence that the claims objected to were previously: (a) filed with the wrong debtor, (b) lacking verification or documentation, or (c) no liability claims; and for good cause shown;

It is on this _____ day of _____, 2005, Ordered that:

1. Pursuant to N.J.S.A. 2A:19-29, the claims set forth on Schedule A to this order should be disallowed, expunged, reduced and/or transferred to the Fleer/Skybox estate all as more precisely described on the attached Schedule A. Except to the extent that Schedule A lists a “Surviving Claim Collectibles” amount, those claims will not share in any distribution to creditors to be made from the Fleer Collectibles estate;
2. The claims set forth on Schedule B to this order should be disallowed and expunged or reduced on the terms and to the extent described in Schedule B pursuant to N.J.S.A. 2A:19-29 such that they will either not share in any distribution or will receive pro rata payment on account of the “Remaining Claim” amount specified in said Schedule upon any distribution to creditors to be made from the estate;
3. The claims set forth on Schedule C to this order should be disallowed and expunged pursuant to N.J.S.A. 2A:19-29 such that they will not share in any distribution to creditors to be made from the estate;
4. The Assignee is authorized and empowered to take such actions as may be necessary and appropriate to implement the terms of this Order.

Ronald Bookbinder, J.S.C.

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SUPERIOR COURT OF NEW JERSEY
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DOCKET NO: P-2005-1408

CERTIFICATION OF SERVICE

I, John S. Mairo, do hereby certify:

1. I am an attorney-at-law of the State of New Jersey and a principal employed at the law firm of Porzio, Bromberg & Newman, P.C., attorneys in the within matter for Warren J.


Martin Jr., Assignee for the Benefit of Creditors of Fleer Collectibles, LLC.

2. On October 24, 2005, I caused to be delivered via certified mail, return receipt requested, to the persons on the attached service list, at their last known addresses, a properly addressed and sealed envelope containing a copy of the following documents:

- i) Notice of Exceptions to Claims and of Hearing;

- ii) Assignee's First Verified Omnibus Exceptions to Claims of Creditors with annexed Exhibits A, B, and C; and
- iii) Proposed Order for same.

I hereby certify that the foregoing 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.



John S. Mairo

Dated: October 24, 2005

Fleer Collectibles 1st Exceptions to Claims Service List

NAME
ALEXANDER GRASS 1000 N. FRONT STREET WORMLEYSBURG, PA 17043
BRAD A. REEVERTS 1186 QUAIL RUN DEKALB, IL 60115
BRIAN BOUTIN 24 MONETT COURT MORRIS PLAINS, NJ 07950
MARK H. BITTING DIRECTOR OF INTERNAL ACCOUNTING BROWN, SCHULTZ, SHERIDAN & FRITZ 210 GRANDVIEW AVENUE CAMP HILL, PA 17011
WILLIAM A. GLAD ACCOUNTS RECEIVABLE MANAGER C.H. ROBINSON COMPANY 8100 MITCHELL ROAD EDEN PRAIRIE, MN 55344
CHERYL MCALEESE 1291 MORGAN ROAD WILLIAMSTOWN, NJ 08094
CHRIS MIXER 4256 MOUNTAINDALE ROAD BIRMINGHAM, AZ 35213
CHRISTOPHER TOBIA 7 BAILEY DRIVE PRINCETON, NJ 08540
CLINTON D. JENSEN 740 QUAKER HIGHWAY UXBRIDGE, MA 01569
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