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\*ADMITTED IN NJ AND NY  
+ADMITTED IN NJ  
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WRITER'S DIRECT INFORMATION:

November 2, 2005

(973) 660-4430  
mconnolly@bressler.com

**Via Federal Express**

Honorable Ronald E. Bookbinder, J.S.C.  
Superior Court of New Jersey  
Chancery Division - Probate Part  
Burlington County Courts Facility  
49 Rancocas Road – Chambers 603  
Mount Holly, New Jersey 08060

Re: **In re: Fleer/Sky Box International, LP**  
**Docket No. P-2005-1394**

***Response of Stephen Gould Corporation to Objection to Claim***

Dear Judge Bookbinder

This firm represents Stephen Gould Corporation, a Claimant in the above matter. We write in opposition to Warren J. Martin, Jr.'s (the "Assignee") First Verified Omnibus Exceptions to Claims of Creditors. For Your Honor's convenience, a copy of Stephen Gould Corporations' Proof of Claim is annexed hereto as Exhibit "A."

The Assignee lists Stephen Gould Corporation on a lengthy "Schedule B – Claims Lacking Verification or Documentation" annexed to his moving papers. In paragraphs 12 and 13 of its moving papers, the Assignee generally contends that all the

Ronald E. Bookbinder, J.S.C.  
November 2, 2005  
Page 2

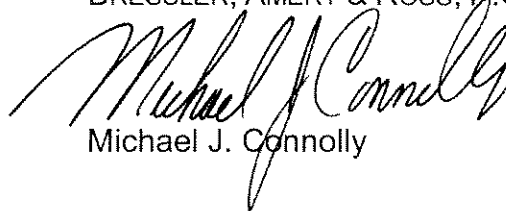
claims listed on Schedule B "[fail] to demonstrate a liability of Fleer/Sky Box, either in full or in part, due to inadequate support of the claim by the Claimant's Proof of Claim and annexed documentation and/or a review of the books and records of the Assignor."

Notwithstanding the Assignee's broad and unspecific contention, Stephen Gould Corporation is owed at least the amount of the Proof of Claim. Indeed, the most recent inquiry from Stephen Gould reveals that the total balance of all outstanding invoices is slightly more (some \$53,630.97). In support of its claim, Stephen Gould produced the pertinent invoice and also annexes hereto as Exhibit "B" its most recent balance inquiry from its own books and records. The Assignee has failed to present its own books and records or otherwise advance its own specific assertions as to why the amount owed is allegedly less than that claimed by Stephen Gould. There is no payment history or other support for the Assignee's sweeping contentions.

Accordingly, we respectfully request that the Assignee's motion be denied as to Stephen Gould Corporation or, if necessary, that the matter be resolved pursuant to an evidentiary hearing with an opportunity for discovery.

Respectfully submitted,

BRESSLER, AMERY & ROSS, P.C.



Michael J. Connolly

MJC/pm  
Enclosure

cc. Warren J. Martin, Jr., Esq. (w/encl. – via Federal Express)  
Mr. Anthony Lupo (w/encl.)

# **Exhibit A**



**PORZIO, BROMBERG & NEWMAN, P.C.**

100 Southgate Parkway

Morristown, NJ 07962-1997

Telephone (973) 538-4006

Fax (973) 538-5146

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/SkyBox International LP

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

Assignor,

to

WARREN J. MARTIN JR.,

Assignee.

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

DOCKET NO:

**NOTICE OF ASSIGNMENT**

NOTICE IS HEREBY GIVEN, that the above Assignor has on the 8<sup>th</sup> day of June, 2005, made, executed and delivered to Warren J. Martin Jr., of the Town of Morristown, County of Morris, and State of New Jersey, an assignment of its entire estate in trust for the Benefit of Creditors, in accordance with the Revised Statutes of New Jersey, N.J.S.A. 2A:19-1, *et seq.*

The Assignor was primarily in the business of producing a wide variety of sport and entertainment trading cards and was located at 1120 Route 73, Suite 300, Mount Laurel, New Jersey 08054.

All claims of creditors must be presented at the office of Warren J. Martin Jr., c/o Porzio, Bromberg & Newman, PC, 100 Southgate Parkway, Morristown, NJ 07962, within three (3) months from the date hereof or same may be barred from sharing in any dividend of said estate.

Please be advised that you may or may not be a creditor. If you are not a creditor, kindly disregard this notice.

DATED: June 17, 2005

  
WARREN J. MARTIN JR., ASSIGNEE

BRESSLER, AMERY & ROSS, P.C.  
A Professional Corporation  
P. O. Box 1980  
Morristown, New Jersey 07962  
325 Columbia Turnpike  
Florham Park, New Jersey 07932  
(973) 514-1200  
Attorneys for Plaintiff  
Stephen Gould Corporation

RECEIVED AND FILED  
SUPERIOR COURT  
2005 JUL 26 PM 12:56  
FINANCE DIVISION  
MORRIS COUNTY

STEPHEN GOULD CORPORATION,  
Plaintiff,  
v.  
FLEER / SKY BOX INTERNATIONAL,  
Defendant.

SUPERIOR COURT OF NEW JERSEY  
LAW DIVISION – MORRIS COUNTY  
DOCKET NO. *MRS-L-2121-05*

Civil Action

**COMPLAINT**

Plaintiff, Stephen Gould Corporation ("Plaintiff"), by and through its attorneys, Bressler, Amery & Ross, P.C., for its Complaint against Defendant Fleer/SkyBox International ("Defendant"), says:

1. Plaintiff is a corporation organized under the laws of the State of New Jersey with its principal place of business located therein at 35 South Jefferson Road, Whippany, New Jersey 07981 and authorized to do business in the State of New Jersey.
2. Upon information and belief, Defendant is a corporation with a principal place of business located at 1120 Route 73, Suite 300, Mt. Laurel, New Jersey 08054.
3. Defendant requested through various purchase orders that Plaintiff provide it with various goods and services and promised to pay Plaintiff for those goods and services.
4. Based upon Defendant's requests and promises to pay, Plaintiff provided Defendant with the goods and services requested.

5. Plaintiff invoiced Defendant for the goods and services that Plaintiff provided to Defendant.

6. At this time, there is due and owing to Plaintiff from Defendant the sum of at least \$51,868.97 for the goods and services provided together with any and all late charges, interest charges and collection costs.

7. Despite repeated demand, Defendant has failed and/or refused to pay Plaintiff.

8. As a result of the foregoing, Plaintiff has been damaged.

**FIRST COUNT**  
**(Breach of Contract)**

9. Plaintiff repeats and realleges the allegations of paragraphs one through eight as if fully set forth at length herein.

10. As a result of the foregoing, Defendant has breached its contract with Plaintiff.

*WHEREFORE*, Plaintiff demands judgment against Defendant for the following:

- (A) Compensatory damages;
- (B) Pre-judgment interest;
- (C) Post-judgment interest;
- (D) Attorneys' fees;
- (E) Costs of suit; and
- (F) Such other and further relief as this Court deems just and proper.

**SECOND COUNT**  
**(Unjust Enrichment)**

11. Plaintiff repeats and realleges the allegations of paragraphs one through ten as if fully set forth at length herein.

12. Defendant received the benefit of the goods and services provided to it by Plaintiff.

13. Plaintiff provided the goods and services to Defendant based upon Defendant's promise to pay for same.

14. Defendant has not paid Plaintiff for the goods and services provided.

15. Defendant has been unjustly enriched at the expense of Plaintiff.

*WHEREFORE*, Plaintiff demands judgment against Defendant for the following:

- (A) Compensatory damages;
- (B) Pre-judgment interest;
- (C) Post-judgment interest;
- (D) Attorneys' fees;
- (E) Costs of suit; and
- (F) Such other and further relief as this Court deems just and proper

**THIRD COUNT**  
**(Quantum Meruit)**

16. Plaintiff repeats and realleges the allegations of paragraphs one through fifteen as if fully set forth at length herein.

17. Plaintiff provided valuable goods and services to Defendant based upon Defendant's promise to pay for same.

18. The reasonable value of the goods and services provided by Plaintiff to Defendant is at least \$51,868.97.

19. Defendant has not paid Plaintiff for the goods and services provided.

*WHEREFORE*, Plaintiff demands judgment against Defendant as follows:

- (A) Compensatory damages;
- (B) Pre-judgment interest;
- (C) Post-judgment interest;
- (D) Costs of suit; and
- (E) Such other and further relief as this Court deems just and proper.

BRESSLER, AMERY & ROSS, P.C.  
Attorneys for Plaintiff  
Stephen Gould Corporation

By: \_\_\_\_\_

  
Michael J. Connolly

Dated: July 25, 2005

**TRIAL COUNSEL DESIGNATION**

Pursuant to Rule 4:25-4, Michael J. Connolly, Esq. is designated trial counsel for Plaintiff in the above-captioned matter.

BRESSLER, AMERY & ROSS, P.C.  
Attorneys for Plaintiff  
Stephen Gould Corporation

By:

  
Michael J. Connolly

Dated: July 25, 2005

**CERTIFICATION PURSUANT TO RULE 4:5-1**

The matter in controversy is not the subject of any other action, pending or contemplated, in any court or of any pending or contemplated arbitration proceeding. Plaintiff is unaware of any other parties who should be joined in the action.

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

BRESSLER, AMERY & ROSS, P.C.  
Attorneys for Plaintiff  
Stephen Gould Corporation

By:

  
Michael J. Connolly

Dated: 7/25/2005



FLEER/SKY BOX INTERNATIONAL  
 1120 RT. 73 SUITE 300  
 MT. LAUREL, NJ  
 08054

Stephen Gould Corporation  
 35 South Jefferson Road  
 Whippany, New Jersey 07981  
 (201) 428-1500

07/14/05

132700

DATE	REFERENCE	C-CHARGES	CREDITS	BALANCE
10/26/04	2200762	1,587.60		1,587.60
11/23/04	2186428	5,053.84		6,641.44
11/23/04	2188430	2,736.20		9,377.64
12/14/04	2195575	5,853.12		15,230.76
12/14/04	2195601	1,214.82		16,445.58
12/14/04	2195703	2,876.79		19,322.37
01/04/05	2224137	2,074.93		21,397.30
01/05/05	2224139	8,225.28		29,622.58
01/18/05	2217541	2,860.88		32,483.46
01/21/05	2216480	3,027.78		35,511.24
01/27/05	2216280	2,142.63		37,653.87
01/27/05	2216481	3,881.45		41,535.32
01/27/05	2216987	3,243.24		44,778.56
02/07/05	2216989	5,710.32		50,488.88
02/07/05	2216993	1,129.09		51,617.97
03/03/05	2226405	251.00		51,868.97

STEPHEN GOULD CORPORATION  
 WHIPPANY, N.J. 07981

PAY THIS AMOUNT

# **Exhibit B**

## DEAD HISTORY INQUIRY

COMPANY 01

OPTION: D

(H,I,O,S,K,L,C,S\*,D,T) CUSTOMER: FLEER/SKY BOX INTERNATIONAL

INVOICE NO	INVOICE DATE	CD	INVOICE AMT	DRATE	OFF AMT	RESP AMT	SLUIM	SLUIM2
1376933	09/13/99		81.00		81.00	37.80	13392	
1575764	11/08/00		1,681.00		1,681.00	810.00	13392	
2188428	11/23/04		5,053.84		5,053.84		13392	
2188430	11/23/04		2,736.20		2,736.20		13392	
2195576	12/14/04		5,853.12		5,853.12		13392	
2195601	12/14/04		1,214.82		1,214.82		13392	
2195703	12/14/04		2,876.79		2,876.79		13392	
2200762	10/26/04		1,587.60		1,587.60	439.70	13392	
2216280	01/27/05		2,142.63		2,142.63	1,176.82	13392	
2216480	01/21/05		3,027.78		3,027.78	1,666.98	13392	
2216481	01/27/05		3,881.45		3,881.45	2,123.81	13392	
2216987	01/27/05		3,243.24		3,243.24	1,781.33	13392	
2216989	02/07/05		5,710.32		5,710.32	3,136.35	13392	
2216993	02/07/05		1,129.09		1,129.09	609.96	13392	
2217541	01/18/05		2,860.88		2,860.88	1,591.28	13392	
2224137	01/04/05		2,074.93		2,074.93	1,098.49	13392	
2224139	01/05/05		8,225.28		8,225.28	4,337.55	13392	
2226406	03/03/05		251.00		251.00	90.50	13392	

\*\*INQUIRY COMPLETE\*\*

\$53,630.97