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November 1, 2005

Robert Schechter
Porzio Bromberg & Newman P.C.
100 Southgate Parkway
P.O. Box 1997
Morristown, NJ 07962-1997

RE: *Fleer/SkyBox International, LP – Assignment for the Benefit of Creditors*
Docket No. P-2005-1394
Creditor – Michael Young

Dear Mr. Robert Schechter:

I write this response to oppose the finding that our client, Michael Young, is found to be a Creditor who is "lacking verification or documentation." Schedule B notes that accounts payable records state Mr. Young is only owed \$5,100 of the \$25,000 he claims. We challenge these calculations by accounts payable. Under the terms of the contract, Mr. Young had signed all 2,500 cards at \$10.00 per card. He has yet to receive any money from his performance on the contract.

I am certain, based on conversations with Mr. Young as well as Kristi Guerriero, a former Fleer employee, that Mr. Young completed his portion of the contract by sending Fleer all 2,500 cards he signed. It is not the responsibility of Beverly Hills Sports Council or Mr. Young to maintain the accounts payable records in proper form. It is only our responsibility to ensure that all signatures are completed and returned in a timely manner. This was done by Mr. Young as well as all of our other clients who did autograph deals with Fleer.

I have included a few samples of email conversations I exchanged with Ms. Guerriero. These serve to further support Mr. Young's claim that he signed all 2,500 cards and that he has been waiting to receive what Fleer acknowledges that they owe Mr. Young, a lump-sum payment of \$25,000, as consideration for the contract.

If you have further question regarding this matter, please feel free to contact me at (310) 858-1872.

Sincerely,

Nate Heisler

Enclosures

Fleer/Skybox International LP
 Schedule B - Claims Lacking Verification or Documentation

Creditor	Amount Claimed	Expunged in Full	Expunged in Part (Reduced)	Objection	Remaining Claim
JACK WILSON	\$4,500.00		X	The claimant is owed \$4,485.00 according to the accounts payable records.	\$4,485.00
JODY GERUT	\$3,600.00		X	The claimant is owed \$1,800.00 according to the accounts payable records.	\$1,800.00
JOHNNY ESTRADA	\$17,500.00		X	The claimant is owed \$14,000.00 according to the accounts payable records.	\$14,000.00
KANTER INTERNATIONAL	\$27,540.50		X	The claimant is owed \$17,540.50 according to the accounts payable records.	\$17,540.50
KIRK SNYDER	\$8,000.00		X	The claimant is owed \$6,880.00 according to the accounts payable records.	\$6,880.00
LANE POWELL PC	\$39,697.70		X	The claimant is owed \$39,236.87 according to the accounts payable records.	\$39,236.87
MAJOR LEAGUE BASEBALL PROPERT INC	\$2,609,941.35		X	The claimant is owed \$479,560.22 according to the accounts payable records; the remainder of the royalties claimed are for a period post-termination of contract.	\$479,560.22
MCNAMARA , SPIRA & SMITH	\$2,988.08		X	The claimant is owed \$2,435.08 according to the accounts payable records.	\$2,435.08
MEADWESTVACO CORPORATION	\$214,963.13		X	The claimant is owed \$212,374.92 according to the accounts payable records.	\$212,374.92
MELO ENTERPRISES INC	\$237,500.00		X	The claimant is owed \$112,500.00 according to the accounts payable records.	\$112,500.00
MICHAEL YOUNG	\$25,000.00		X	The claimant is owed \$5,100.00 according to the accounts payable records.	\$5,100.00
MINT CO.	\$27,436.08		X	The claimant is owed \$27,406.08 according to the accounts receivables records.	\$27,406.08
MLB PLAYERS ASSOCIATION	\$5,706,312.00		X	The claimant is owed \$100,000.00 according to the accounts payable records; the remainder of the royalties claimed are for a period post-termination of contract.	\$100,000.00
NATIONAL FOOTBALL LEAGUE PROPERTIES	\$10,499.96		X	The claimant is owed \$10,000.00 according to the accounts payable records.	\$10,000.00
NBA PROPERTIES INC	\$2,078,089.00		X	The claimant is owed \$1,362,680.11 according to the accounts payable records; the remainder of the royalties claimed are for a period post-termination of contract.	\$1,362,680.11

Nate Heisler

From: Kristi Guerriero [kguerriero@fleer.com]
Sent: Monday, January 24, 2005 6:22 AM
To: Nate Heisler
Subject: RE: Update

Nate,

Please let me know where to send the cards for Michael.

From: Nate Heisler [mailto:nateh@bhscouncil.com]
Sent: Friday, January 21, 2005 3:38 PM
To: 'Kristi Guerriero'
Subject: RE: Update

I think we can do that for you.

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleer.com]
Sent: Friday, January 21, 2005 12:28 PM
To: Nate Heisler
Subject: RE: Update

I only need 500 by February 11.

From: Nate Heisler [mailto:nateh@bhscouncil.com]
Sent: Friday, January 21, 2005 3:17 PM
To: 'Kristi Guerriero'
Subject: RE: Update

I don't think he will have all 2,500 done by then, but he may be able to finish a portion of them. I need to talk to him to find out for sure.

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleer.com]
Sent: Friday, January 21, 2005 12:08 PM
To: Nate Heisler
Subject: RE: Update

Do you think he'll hit a deadline of February 11?

From: Nate Heisler [mailto:nateh@bhscouncil.com]
Sent: Friday, January 21, 2005 3:06 PM
To: 'Kristi Guerriero'
Subject: RE: Update

Yeah, it looks good, but we haven't been able to confirm the deal with Mike because he has been on vacation. I really don't think it will be a problem.

I will let you know as soon as I speak to him and you can forward the cards to me at that time.

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleer.com]
Sent: Friday, January 21, 2005 12:03 PM
To: Nate Heisler
Subject: RE: Update

Nate,

Did you have a chance to look at the contract for Young?

From: Nate Heisler [mailto:nateh@bhscouncil.com]
Sent: Wednesday, January 19, 2005 8:48 PM
To: 'Kristi Guerriero'
Subject: RE: Update

Please send the contract to me and then I will advise you on the cards...

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleer.com]
Sent: Wednesday, January 19, 2005 5:39 PM
To: 'Nate Heisler '
Subject: RE: Update

2,500 at \$10.

-----Original Message-----

From: Nate Heisler
To: 'Kristi Guerriero'
Sent: 1/19/05 8:20 PM
Subject: RE: Update

2,500 sigs at \$10/per?

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleer.com]
Sent: Wednesday, January 19, 2005 5:17 PM
To: 'Nate Heisler '
Subject: RE: Update

Deal for Young. Please let me know where to send the cards. Thanks.

-----Original Message-----

From: Nate Heisler
To: 'Kristi Guerriero'
Sent: 1/19/05 3:54 PM
Subject: RE: Update
OK...are we getting this deal done on Mike Young?

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleer.com
<mailto:kguerriero@fleer.com>]

Sent: Wednesday, January 19, 2005 12:51 PM
To: Nate Heisler
Subject: RE: Update

You're correct. We owe him \$1,500. I'll draw up a contract.

From: Nate Heisler [<mailto:nateh@bhscouncil.com>
<<mailto:nateh@bhscouncil.com>>]
Sent: Wednesday, January 19, 2005 3:50 PM
To: 'Kristi Guerriero'
Subject: RE: Update
April 24th

-----Original Message-----

From: Kristi Guerriero [<mailto:kguerriero@fleur.com>
<<mailto:kguerriero@fleur.com>>]
Sent: Wednesday, January 19, 2005 12:43 PM
To: Nate Heisler
Subject: RE: Update

When was Justin called up?

From: Nate Heisler [<mailto:nateh@bhscouncil.com>
<<mailto:nateh@bhscouncil.com>>]
Sent: Wednesday, January 19, 2005 2:38 PM
To: 'Kristi Guerriero'
Subject: RE: Update
Please send Albert's stickers to our office.

I am looking for \$10/sig on Mike Young.

Thanks for answering those questions. I still would like to know about whether Justin Huisman is owed money.

-----Original Message-----

From: Kristi Guerriero [<mailto:kguerriero@fleur.com>
<<mailto:kguerriero@fleur.com>>]
Sent: Wednesday, January 19, 2005 7:20 AM
To: Nate Heisler
Subject: Update

Nate,

Update:

- We owe Mike \$50,000 and he owes us 500 cards.
- I will have a check for John Bowker today.
- Please send me an address for the stickers for Albert.
- Michael Young - would really like to do 2,500 at \$8

Call me when you have a chance.

K-

From: Nate Heisler [<mailto:nateh@bhscouncil.com>

<<mailto:nateh@bhscouncil.com>>]
Sent: Tuesday, January 18, 2005 9:56 PM
To: 'Kristi Guerriero'
Subject: RE: Albert Pujols
310-600-8863

-----Original Message-----

From: Kristi Guerriero [<mailto:kguerriero@fleer.com>
<<mailto:kguerriero@fleer.com>>]
Sent: Tuesday, January 18, 2005 6:52 PM
To: 'Nate Heisler '
Subject: RE: Albert Pujols

What's your cell. I'm home and I don't have it handy.

-----Original Message-----

From: Nate Heisler
To: 'Kristi Guerriero'
Sent: 1/18/05 9:44 PM
Subject: RE: Albert Pujols
I am still at the office but you should call my cell phone.

-----Original Message-----

From: Kristi Guerriero [<mailto:kguerriero@fleer.com>
<<mailto:kguerriero@fleer.com>>
< <mailto:kguerriero@fleer.com> <<mailto:kguerriero@fleer.com>> >]
Sent: Tuesday, January 18, 2005 6:37 PM
To: 'Nate Heisler '
Subject: RE: Albert Pujols

Nate,

I can send all 400 at once. Can I pay in 60 days?
Also, I need 2,161 autos at \$8 from Michael Young. Can you help me
out? I'll need the autos pretty quick.
Thanks for the help, Nate.

-----Original Message-----

From: Nate Heisler
To: Kristi Guerriero
Sent: 1/12/05 10:48 AM
Subject: RE: Albert Pujols
Just to let you know...we will most likely be raising Albert's sig price

to \$150 on Opening Day. You are one of the last companies we are
offering his current rate to (\$125), so please keep that in mind.

-----Original Message-----

From: Kristi Guerriero [<mailto:kguerriero@fleer.com>
<<mailto:kguerriero@fleer.com>>
< <mailto:kguerriero@fleer.com> <<mailto:kguerriero@fleer.com>> >
< <mailto:kguerriero@fleer.com> <<mailto:kguerriero@fleer.com>> <
<mailto:kguerriero@fleer.com> <<mailto:kguerriero@fleer.com>> > >]
Sent: Wednesday, January 12, 2005 5:11 AM
To: Nate Heisler
Subject: RE: Albert Pujols

Yes, just trying to get the creative group to commit to a total amount
of autos needed. Hopefully I'll know today.

From: Nate Heisler [<mailto:nateh@bhscouncil.com>
<<mailto:nateh@bhscouncil.com>>

<mailto:nateh@bhscouncil.com <mailto:nateh@bhscouncil.com>>
<mailto:nateh@bhscouncil.com <mailto:nateh@bhscouncil.com> <
mailto:nateh@bhscouncil.com <mailto:nateh@bhscouncil.com>>>]

Sent: Tuesday, January 11, 2005 10:17 PM

To: Kristi Guerriero

Subject: Albert Pujols

I have left you multiple messages to discuss Albert. Are you still looking at a new deal for him?

Nate Heisler
Director of Equipment/Trading Cards
Beverly Hills Sports Council
131 S. Rodeo Drive, Suite 100
Beverly Hills, CA 90212
Office: 310-858-1872
Fax: 310-550-7980
Cell: 310-600-8863

Nate Heisler

From: Nate Heisler [nateh@bhscouncil.com]
Sent: Wednesday, May 11, 2005 8:41 AM
To: 'Kristi Guerriero'
Subject: RE: BHSC

I need to be able to give these guys a more definite answer than that. I need to know when they will be paid and it needs to be soon. The players provided a service for you and deserve to be paid within a reasonable time.

Perhaps I could speak to one of these owners directly. Either way, please reply to me or have someone call me to discuss.

I understand it is out of your hands but I can't just let this go.

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleur.com]
Sent: Wednesday, May 11, 2005 8:34 AM
To: Nate Heisler
Subject: RE: BHSC

Nate,

It seems our ownership is trying to sort some things out. I know that is not an ideal answer for you with regards to Huisman and Young but I don't know what else to say. Deeply sorry, I wish I could give you clear answer.

Kristi

From: Nate Heisler [mailto:nateh@bhscouncil.com]
Sent: Monday, May 09, 2005 12:43 PM
To: Kristi Guerriero
Subject: RE: BHSC

It has now been almost a month since this e-mail. I am still awaiting payments on Justin Huisman and Mike Young.

I would also like to discuss some potential new deals with you as soon as they become available. I know you said it would be a few weeks. Is there anything on the immediate horizon?

-----Original Message-----

From: Kristi Guerriero [mailto:kguerriero@fleur.com]
Sent: Friday, April 15, 2005 8:36 AM
To: Nate Heisler
Subject: RE: BHSC

So, Nate,

I don't Albert has stuck out yet. Pretty awesome!

*It's going to be a couple of weeks before Michael Young and Husiman will get checks. I'll keep you posted.

*Craig Brazell's samples will be sent today.

*I'm going to wait to send Chacon and the others until Young and Husiman are paid

*Still a few weeks away on new deals

Hope all is well.

Kristi

From: Nate Heisler [mailto:nateh@bhscouncil.com]
Sent: Thursday, April 14, 2005 9:25 PM
To: Kristi Guerriero
Subject: BHSC

I would appreciate it if you could update me on the following:

- Michael Young's check
- Justin Huisman's check
- Craig Brazell's sample cards
- Signings for Shawn Chacon, Ty Wigginton and Mike Gonzalez
- Potential Deals for 2005 (which you said you would like to discuss this week)

Feel free to call me in the morning to discuss. Thank you.

Nate Heisler
Director of Equipment/Trading Cards
Beverly Hills Sports Council
131 S. Rodeo Drive, Suite 100
Beverly Hills, CA 90212
Office: 310-858-1872
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