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November 3, 2005

VIA FACSIMILE 609-518-2593

The Honorable Ronald E. Bookbinder
Superior Court of New Jersey
Chambers 603
Burlington County Courthouse
49 Rancocas Road
Mt. Holly, NJ 08060

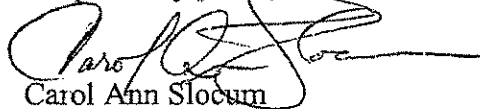
Re: Fleer/Skybox International LP-Assignment for the Benefit of Creditors
Docket No.: P-2005-1394
Fleer/Collectibles, LLC – Assignment for the Benefit of Creditors
Docket No. P-2005-1408

Dear Judge Bookbinder:

Enclosed please find the opposition of Mr. Grass to the Assignee's First Verified Omnibus Exceptions to Claims of Creditors.

Thank you for Your Honor's consideration

Respectfully yours,


Carol Ann Slocum

CAS/lac

cc: Warren J. Martin, Jr., Esquire
John S. Mairo, Esquire
Brett S. Moore, Esquire

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In the Matter of the General Assignment for :	SUPERIOR COURT OF NEW JERSEY
the Benefit of Creditors of FLEER/ :	CHANCERY DIVISION, PROBATE
SKYBOX INTERNATIONAL LP, :	PART,
Assignor, :	BURLINGTON COUNTY
to :	DOCKET NO.: P-2005-1394
WARREN J. MARTIN, JR., :	
Assignee :	

**CERTIFICATION OF ALEXANDER GRASS IN OPPOSITION TO ASSIGNEE'S
EXCEPTION TO CERTAIN CLAIMS**

Alexander Grass hereby certifies as follows:

1. I am the President of Golden Cards, LLC, the general partner of Fleer/Skybox International, L.P., which is the sole member of Fleer Collectibles, LLC. I am fully familiar with each and every fact set forth herein.
2. On June 8, 2005, I executed Deeds of Assignment for the Benefit of Creditors on behalf of Fleer/Skybox International, L.P. ("Skybox") and Fleer Collectibles, LLC ("Collectibles").
3. Prior to executing the Deeds of Assignment, I made loans to both Skybox and Collectibles. I made the loans to enable Skybox and Collectibles to pay certain obligations incurred in the operation of the business of Skybox and Collectibles.

4. The Assignee seeks to expunge the claims I properly filed for three loans I made to Skybox based on the conclusory statement that "According to the Assignee's records, the claim is for the value of equity, not debt." The Assignee does not disclose what records he is relying on or how he reached that conclusion.


5. The Assignee is incorrect. The loans were not made by Golden Cards, LLC, the general partner of Skybox. I made the loans in my personal capacity. The \$3 million claim is based upon loans I made in September, October and December 2003 to Skybox. The \$5.5 million claim is based on a loan I made to Skybox in July 2004. To make the \$5.5 million loan, to Skybox, I obtained a loan from PNC Bank, N.A. in the same amount based upon the express use of the proceeds of the loan "as subordinated debt for Fleer/Skybox International, L.P." This documentation has been provided to the Assignee. The \$2 million claim is based upon two separate loans I made to Skybox in April 2003 and December 2003, each in the amount of \$1 million.

6. To my knowledge, each loan was recorded in the books of Skybox and in its financial statements as a loan.

7. Accordingly, The Assignee's motion should be denied as it pertains the claims that I filed in the Skybox estates.

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

Dated: October 2005


Alexander Grass

CERTIFICATION PURSUANT TO RULE 1:4-4(c)

I certify and acknowledge that Alexander Grass acknowledged the genuineness of his signature on the attached Certification of Alexander Grass. The Certification of Alexander Grass, with an original signature affixed, will be filed upon request by the Court or a party.

Dated: November 3, 2005


Carol Ann Slócum