

EXHIBIT B

FOX ROTHSCHILD, LLP
(formed in the Commonwealth of Pennsylvania)
997 Lenox Drive
Lawrenceville, NJ 08648
(609) 896-3600
Hal L. Baume (HB 6668)
Special Counsel 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

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

Assignor,
To

:
DOCKET NO.: P-2005-1394

WARREN J. MARTIN, JR.,

Assignee.

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

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

Assignor,
To

:
DOCKET NO.: P-2005-1408

WARREN J. MARTIN, JR.,

Assignee.

**CERTIFICATION OF SERVICES IN SUPPORT OF MOTION FOR SECOND INTERIM
ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES TO
FOX ROTHSCHILD, LLP, SPECIAL COUNSEL TO ASSIGNEE FOR THE BENEFIT
OF CREDITORS**

HAL L. BAUME, of full age, hereby certifies:

1. I am a partner in Fox Rothschild, LLP (formed in Pennsylvania), ("Fox
Rothschild"), special counsel to Warren J. Martin, Jr., Assignee for the Benefit of Creditors of

Fleer/Skybox International, LP and Fleer Collectibles, LLC (the "Assignee") and I have knowledge of this matter.

2. On behalf of Fox Rothschild, I submit this Certification in support of the motion of the Assignee seeking an allowance and approval of fees and expenses to Fox Rothschild for services rendered to the Assignee during the period from October 1, 2005 through January 31, 2006 (the "Service Period").

3. Fox Rothschild seeks approval of fees in the amount of \$34,384.00 and expenses in the amount of \$728.00 for a total of \$35,112 for services rendered and expenses incurred during the Service Period

4. The services rendered on each date and the identity of the person rendering such service during the Service Period is set forth on Exhibit A annexed hereto.

5. A summary of the total time spent by each individual performing services during the Service Period is set forth on Exhibit A annexed hereto.

6. A listing of the actual expenses incurred during the Service Period is annexed hereto on Exhibit A.

7. Biographies of each professional along with his/her billing rate were set forth in each Certification of Assignee, Warren J. Martin, Jr. In Further Support of Retention Applications in Assignment for the Benefit of Creditors, dated July 1, 2005 and filed with this court (the "Retention Certifications"), which is incorporated herein by reference as if fully set forth herein.

8. A narrative explanation of the nature of the work performed and the results achieved appears below.

9. Fox Rothschild has served as general counsel to Fleeer/Skybox International LP (“Fleeer/Skybox”) and Fleeer Collectibles LLC (“Fleeer Collectibles”, together with Fleeer/Skybox collectively referred to as “Fleeer” or “Assignors”) for several years and for a variety of matters. By virtue thereof, Fox Rothschild has extensive familiarity, institutional knowledge and experience with Assignors’ businesses, assets, liabilities and legal and financial affairs.

10. The Assignors consulted Fox with regard to their financial difficulties. Prior to the commencement of these proceedings, Fox Rothschild consulted with Assignors regarding potential sale of the companies, sale of assets, various creditor actions, license disputes and defaults, possible out of court workout with creditors, possible chapter 11 filing or other types of insolvency proceedings. Throughout the course of these consultations, Fox Rothschild also represented the Assignors with respect to potential offers to purchase one or both of the companies and/or the assets of one or both of the companies. Beside the customary complications experienced by any business when negotiating a sale of the business and/or substantially all of its assets, the negotiations over the sale of the Assignors were further complicated by their financial problems, inability to fund continuing operations, the claims of creditors, the impact of license holders rights, nature of their intellectual property, redemption claims of customers and the need to consummate a sale transaction quickly to preserve going concern value and because of upcoming sports seasons.

11. The progress, or lack thereof, in the pursuit of potential sale offers impacted on how financial issues could or should be dealt with. Although several parties had expressed interest, negotiations with such parties dragged on and we were unable to reach a final purchase agreement with any of them.

12. On or about the latter part of May, 2005, or early June, 2005, with negotiations with three or four separate parties over a sale of the businesses or substantially all of the assets of each of the Assignors dragging on without closure, upcoming sports seasons and the lack of funds to continue operations, it was decided that a formal insolvency proceeding would be necessary. After extensive review, consultation, and analysis of the issues facing the Assignors and their options, it was decided to file an assignment for the benefit of creditors for both of the Assignors and proceed to accomplish a sale through a formal insolvency proceeding which would allow for the fixing of firm deadlines within which potential purchasers would have to conclude negotiations, make a firm offer and enter a definitive purchase agreement within a relatively short time frame before value was lost.

13. Because none of the multiple potential sales under negotiation had been finalized prior to the commencement of these proceedings, as well as Fox Rothschild's extensive knowledge of the issues involved in any such sale as well as Assignors' corporate and financial affairs, the Assignee requested Fox Rothschild to serve as his special counsel for purposes of representing him with respect to the sale of the businesses/assets of the Assignors and all matters and issues related thereto or impacting thereupon, as well as such other miscellaneous services as requested by the Assignee. The Assignee agreed, subject to Court approval, to compensate Fox

Rothschild for services rendered based on time spent by the various professionals at their respective billing rates, as set forth in the Retention Certifications.

16. Fox Rothschild's primary focus when this case began was in reaching a definitive deal and purchase agreement for the sale of Assignors' assets with one of several parties with whom the Fox Rothschild was negotiating on behalf of the Assignors (to serve as the "stalking horse"). This involved numerous negotiating sessions, conference calls, drafting and negotiating agreements, analyzing various complicating issues which arose during the process which included, without limitation, (i) difficult issues regarding license rights and the ability to sell assets without effective licenses, (ii) a purchaser's rights to use Assignors' intellectual property sold to another buyer, if there were more than one buyer, and (iii) Assignee's right to use intellectual property after it was sold, in order to conclude the case and sell remaining assets. These were complex negotiations affected and impacted by a number of difficult and troubling matters, further complicated by negotiations with different parties at the same time in order to determine which party would be the "stalking horse". As the Court is aware from the multitude of hearings and meetings with the Court which have taken place, these issues were difficult and raised a number of disputes and problems which complicated the Assignee's ability to liquidate the estates.

17. Although the sale of all of the assets of Fleer Collectibles and the Intellectual Property of Fleer/Skybox took place prior to the Service Period, there were various matters which had to be dealt with after the conclusion of such sales including, without limitation, the sale of remainder of the Fleer/Skybox assets (which were not sold as part of the sale of the Fleer

Collectible assets and Fleer/Skybox Intellectual Property) and implementation of a “redemption program” to deal with the claims of approx. 50,000 redemption card holders. At the Assignee’s request, Fox Rothschild provided services to the Assignee with respect to these and other matters as they arose which services were rendered during the Service Period.

18. Fox Rothschild’s work included, without limitation, the following:

(a) Addressing and advising the Assignee with regard to the numerous impediments arising from terminated licenses, and Assignee’s ability to sell remaining assets in light thereof. This included, without limitation, working with the Assignee to address numerous issues and objections raised by Major League Baseball Players Association, Major League Baseball Properties and Upper Deck with respect to intellectual property and contract issues related to the sale of baseball items including, but not limited to, trading cards, photographs, photographic slides and digital images and certain disputes with various parties with respect to sale of remaining property.

(b) Assisting with the sale of remaining assets, including addressing and advising the Assignee with respect to impediments, objections and issues raised by license holders and the impact of redemption card claimants, the latter requiring the development of a program to deal with them while selling off assets and maximizing the realization on assets related to the redemption program while minimizing the cost to the estate of any redemption program to deal with the claims of redemption card holders;

(c) Assisting and advising the Assignee with regard to various claims filed against the estate.

19. As the case progressed and more facts were discovered or developed, and problematic issues arose which affected the Assignee's ability to liquidate remaining assets, Fox Rothschild advised the Assignee with respect to same which was necessary and beneficial due to our "institutional" knowledge of the Assignors businesses, assets, liabilities, contractual relationships, corporate affairs and financial affairs, having represented the Assignors generally for a number of years.

20. Fox Rothschild services during the Service Period substantially contributed to the continued successful liquidation of assets and efficient administration of these cases by the Assignee.

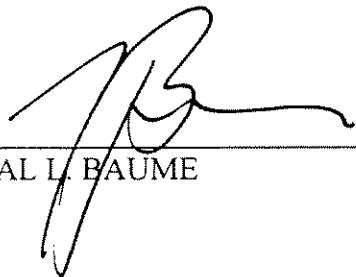
21. The aforementioned services were necessary, reasonable and beneficial to the Assignee and the estates he represents. The desired goals of the Assignee were achieved. Fox Rothschild's services enabled the Assignee to continue his successful liquidation of the Fleeer/Skybox assets and to develop a plan for dealing with the redemption claims which resulted in the sale of the redemption program which was approved by the court. Fox Rothschild actively participated on behalf of the Assignee in the negotiations which resulted in the sale of the redemption program which was approved by this Court. Not only did the estate realize an additional \$400,000 from this transaction, but the purchaser assumed the liability to perform the redemption at a great cost savings to the estate. This successful result may not have been achieved without Fox Rothschild's assistance given its already extensive experience with and knowledge of the Assignors assets, redemption card holders rights and related issues, potential redemption purchasers, sale negotiations, license issues, purchase contract issues, legal and

financial affairs. Extremely difficult and complicated issues and obstacles to the successful liquidation of assets were overcome by the Assignee with the advice, assistance and counsel of Fox Rothschild throughout this case.

22. We, therefore, request entry of an Order awarding Fox Rothschild a second interim fee and expense allowance in the total sum of **\$35,112.00** as compensation for services rendered during the Service Period and for reimbursements of reasonable and actual expenses incurred during the Service Period in connection with service as special counsel to the Assignee in this matter.

I certify that the foregoing statements made by me are true to the best of my information, knowledge and belief. I am aware that if any such statements are willfully false, I am subject to punishment.

Dated: February 20, 2006



HAL L. BAUME

EXHIBIT A

Invoice No. 840949 dated 2/15/06 in the amount of **\$35,112.00** for services rendered and expenses incurred during the **Service Period** (10/1/05 through 1/31/06)

FOX ♦ ROTHSCHILD^{LLP}

ATTORNEYS AT LAW
A PENNSYLVANIA LIMITED LIABILITY PARTNERSHIP

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WARREN J. MARTIN, ESQUIRE
ASSIGNEE FOR BENEFIT OF CREDITORS
OF FLEER/SKYBOX INTERNATIONAL, LP
AND FLEER COLLECTIBLES, LLC
PORZIO BROMBERG & NEWMAN, P.C.
100 SOUTHGATE PARKWAY
BOX 1997
MORRISTOWN, NJ 07962

Invoice Number 840949
Invoice Date 02/15/06
Client Number 26007
Matter Number 00068

Re: FINANCIAL ISSUES

FOR PROFESSIONAL SERVICES RENDERED THROUGH 01/31/06:

Date	Attorney	Description	Hours
10/02/05	MEKLINSKY	REVIEW BIDS/BUYER DATA; MEMOS TO/FROM B. MOORE AND W. MARTIN RE: SAME; REVIEW APPRAISAL AND CATALOGUES.	0.5
10/03/05	BAUME	CALL WITH MEKLINSKY RE SALE OF SLIDES AND DIGITAL IMAGES; REVIEW BIDS FOR SAME; REVIEW MEKLINSKY E MAIL AND ATTACHMENT RE MLBPA LETTER TO BUYERS; REVIEW MOORE E MAIL AND PROPOSED ORDER OVERRULING OBJECTIONS TO SALE OF SLIDES AND DIGITAL IMAGES; REVIEW MOORE E MAIL TO MLB PROPERTIES RE LETTER TO BUYERS RE SLIDES AND DIGITAL IMAGES; REVIEW MEMO OF LAW AND EXHIBIT, AND PROPOSED ORDER, TO APPROVE AUCTION RESULTS AND AUTHORIZE SALE OF PHOTOGRAPHIC SLIDES AND DIGITAL IMAGES FILED WITH COURT	1.0
01/03/05	MEKLINSKY	MEMOS TO/FROM W. MARTIN AND B. MOORE; TELEPHONE CALL B. MOORE; TELEPHONE CALL W. MARTIN; REVIEW AUCTION DATA; TELEPHONE CALL H. BAUME; MEMO TO N. SOLOMON; REVIEW PLEADINGS.	1.8
01/05/05	BAUME	REVIEW PRINTOUT TIME CHARGES FOR CERTIFICATION OF SERVICES AND ADJUST; E MAIL MEKLINSKY RE SAME; CALL WITH MEKLINSKY RE SAME; REVIEW SECOND DRAFT CERTIFICATION OF SERVICES AND FURTHER REVISE; E MAIL MEKLINSKY RE SAME	2.2
01/06/05	BAUME	REVIEW E MAILS BETWEEN MOORE, MEKLINSKY, SOLOMON RE BUYER ACKNOWLEDGMENTS RE	1.1

Date	Attorney	Description	Hours
		MLB PROPERTIES AND 10/3 HEARING; REVIEW AND REPLY MEKLINSKY E MAIL RE CERTIFICATION OF SERVICES; REVIEW MEKLINSKY COMMENTS TO CERTIFICATION OF SERVICES AND REVISE AND SUPPLEMENT SAME ACCORDINGLY; E MAIL MEKLINSKY RE REVISED CERTIFICATION OF SERVICES; E MAILS ACCOUNTING RE ISSUES RE CERTIFICATION OF SERVICES; REVIEW MOORE E MAIL RE ADJOURNED HEARING TO APPROVE SALE OF SLIDES AND IMAGES	
10/06/05	MEKLINSKY	MEMOS TO/FROM N. SOLOMON, B. MOORE, W. MARTIN, J. THRESTON RE: AUCTION AND REDEMPTION ISSUES; TELEPHONE CALL H. BAUME RE: SAME; REVIEW NJDCA DATA; MEMOS TO/FROM C. GOLKOW; TELEPHONE CALL B. MOORE RE: HEARING AND REDEMPTION ISSUES; TELEPHONE CALL R. POHL RE: FEDEX CLAIM.	1.3
10/07/05	BAUME	REVIEW STATUS SALES AND REDEMPTION PROGRAM	0.2
10/07/05	MEKLINSKY	REVIEW MLBPA ISSUES; TELEPHONE CALL B. MOORE RE: MLBPA ISSUES; MEMOS TO/FROM W. MARTIN.	0.4
10/10/05	BAUME	REVIEW TWO INVOICES FOR CERTIFICATION OF SERVICES AND FURTHER ADJUST; SUPPLEMENT CERTIFICATION OF SERVICES; FURTHER REVISION TO CERTIFICATION OF SERVICES FOR FINAL NUMBERS, REVISIONS AND ADJUSTMENTS; LETTER MARTIN RE SAME	2.4
10/10/05	MEKLINSKY	REVIEW FEE MOTION; REVIEW CONSOLIDATION ISSUES; CONFER WITH C. TOBIA; REVIEW PREFERENCES AND POCS.	2.0
10/11/05	BAUME	CONFER WITH MEKLINSKY RE NFL/DIGITAL SLIDES SALE	0.2
10/11/05	MEKLINSKY	REVIEW PLEADINGS; REVIEW MLBPA ISSUE; TELEPHONE CALL W. MARTIN RE: STATUS - AUCTION/REDEMPTIONS/MOTIONS (LM); TELEPHONE CALL B. MOORE RE: SAME; CONFER WITH BAUME.	1.2
10/12/05	BAUME	REVIEW LETTER MOORE TO COURT RE HEARING SALE OF SLIDES, NFL ISSUES	0.2
10/12/05	MEKLINSKY	TELEPHONE CALL W. MARTIN RE: NFL AND MLB ISSUES; TELEPHONE CALL B. MOORE RE: SAME; REVIEW STIPULATIONS; REVIEW MEMOS/LETTERS RE: NFL/MLB ISSUES.	0.8
10/14/05	BAUME	CALL WITH MEKLINSKY RE COURT HEARING RESULTS	0.3
10/14/05	MEKLINSKY	PREP. FOR COURT HEARING; TELEPHONE CALL W. MARTIN RE: REDEMPTION ISSUES; REVIEW FILE; TRAVEL TO/FROM COURT HEARING; TELEPHONE CALL H. BAUME; REVIEW PLEADINGS; TELEPHONE CALL C. TOBIA.	4.6

Date	Attorney	Description	Hours
10/17/05	BAUME	REVIEW ASSIGNEE MOTION, BRIEF AND CERTIFICATION AND SELECT EXHIBITS RE MOTION TO AFFIRM DECISION TO ADMINISTER ESTATES SEPARATELY, APPROVE ALLOCATION OF AUCTION PROCEEDS OF TWO ESTATES	1.0
10/17/05	MEKLINSKY	REVIEW PLEADINGS RE: SUBSTANTIVE CONSOLIDATION AND ALLOCATION OF SALE PROCEEDS; TELEPHONE CALL C. TOBIA; REVIEW COURT ORDERS.	1.4
10/18/05	BAUME	REVIEW GOLKOW E MAIL, REVIEW MEKLINSKY E MAIL RE SAME; REVIEW MEKLINSKY E MAIL TO MARTIN RE UPCOMING MOTIONS AND MARTIN REPLY; REVIEW MEEKEVER E MAIL RE MOTION DATES; REVIEW MEKLINSKY E MAIL MARTIN RE STATE RENEWAL NOTICE AND ALTERNATE NAME FOR UPPERDECK.	0.5
10/18/05	MEKLINSKY	REVIEW CORP. ISSUES WITH C. GOKLOW; REVIEW PLEADINGS RE: MOTIONS; MEMOS TO/FROM W. MARTIN.	1.1
10/19/05	MEKLINSKY	TELEPHONE CALL A. AZOURIAN RE: REDEMPTIONS; TELEPHONE CALL W. MARTIN RE: REDEMPTIONS; REVIEW FILE.	0.5
10/20/05	MEKLINSKY	REVIEW PLEADINGS; CONFER WITH H. BAUME; TELEPHONE CALL W. MARTIN (LM); REVIEW REDEMPTION ISSUES/DOCUMENTS.	1.7
10/21/05	BAUME	CALL FROM MARTIN RE CERTIFICATION OF SERVICES; REVIEW LASKOWSKI E MAIL RE SAME; REVISE CERTIFICATION OF SERVICES PER SAME; CALL WITH LASKOWSKI RE SAME	0.5
10/24/05	MEKLINSKY	REVIEW PLEADINGS AND REDEMPTION ISSUES; TELEPHONE CALL W. MARTIN (LM).	1.1
10/25/05	MEKLINSKY	REVIEW PLEADINGS.	0.8
10/26/05	BAUME	REVIEW THE FOLLOWING PLEADINGS FILED IN THE SKYBOX CASE: APPLICATION TO PAY PROFESSIONAL FEES, VERIFIED COMPLAINT, EXHIBITS AND PROPOSED ORDER; REVIEW THE FOLLOWING PLEADINGS FILED IN THE FLEER COLLECTIBLES CASE: APPLICATION TO PAY PROFESSIONAL FEES, VERIFIED COMPLAINT, EXHIBITS, PROPOSED ORDER; CALL WITH MCGOVERN RE SAME; CONFER WITH MEKLINSKY RE SAME; REVIEW AND REPLY E MAIL TO MCGOVERN RE SAME	1.9
10/26/05	MEKLINSKY	REVIEW PLEADINGS; CONFER WITH H. BAUME; REVIEW REDEMPTION PLANS.	0.7
10/27/05	BAUME	REVIEW MEKLINSKY E MAIL TO MARTIN; E MAIL MARTIN RE VERIFIED COMPLAINT DISCREPANCY; REVIEW DRAFT ASSIGNEE APPLICATION TO APPROVE REDEMPTION CARD PROGRAM; REVIEW MARTIN E MAIL AND SPREADSHEET RE REDEMPTION CARD PROGRAM	1.0
10/28/05	BAUME	REVIEW MEKLINSKY E MAILS TO MARTIN RE	0.5

Date	Attorney	Description	Hours
		REDEMPTION PROGRAM; CONFER WITH MEKLINSKY RE REDEMPTION PROGRAM	
10/28/05	MEKLINSKY	TELEPHONE CALL W. MARTIN RE: REDEMPTIONS AND MISC. ISSUES; CONFER WITH H. BAUME RE: REDEMPTIONS.	0.5
10/31/05	MEKLINSKY	TELEPHONE CALL W. MARTIN (RC-LM-VM) RE: REDEMPTIONS; REVIEW REDEMPTION.	0.3
11/01/05	BAUME	REVIEW E MAIL AND DRAFT LETTER TO COURT RE DISCREPANCY IN VERIFIED APPLICATION AND E MAIL RE SAME	0.2
11/01/05	MEKLINSKY	REVIEW REDEMPTION DATA.	1.0
11/02/05	BAUME	REVIEW ASSIGNEE LETTER TO COURT RE VERIFIED COMPLAINT DISCREPANCY	0.1
11/03/05	MEKLINSKY	REVIEW POC OBJECTIONS AND RESPONSES.	0.9
11/04/05	MEKLINSKY	TELEPHONE CALL W. MARTIN RE: OBJECTIONS, ETC.; REVIEW MLBP OBJECTIONS.	0.5
11/08/05	BAUME	REVIEW MLBPA RESPONSE TO ASSIGNEE EXCEPTION TO CLAIMS; REVIEW MLB PROPERTIES RESPONSE TO ASSIGNEE EXCEPTION TO CLAIMS; CONFER WITH MEKLINSKY RE 11/10 MOTIONS	0.8
11/08/05	MEKLINSKY	REVIEW COURT PAPERS; TELEPHONE CALL W. MARTIN; CONFER WITH H. BAUME.	0.5
11/09/05	BAUME	REVIEW MARTIN E MAIL RE MOTIONS FOR 11/10 HEARING; CONFER WITH MEKLINSKY RE SAME; FURTHER CALL WITH MARTIN RE SAME; PREPARE FOR 11/10 HEARING ON FEE APPLICATIONS, ALLOCATION, SUBSTANTIVE CONSOLIDATION	2.3
11/09/05	MEKLINSKY	REVIEW MOTION PAPERS; PREP. FOR HEARING; TELEPHONE CALL W. MARTIN (LM-VM); MEMOS TO/FROM W. MARTIN AND H. BAUME.	1.3
11/10/05	BAUME	REVIEW MARTIN E MAIL RE POSSIBLE JUDGE DELAY RE FEE APPLICATIONS UNTIL AFTER RESOLUTION OF CLAIMS; CALL WITH MOORE RE SAME; RESEARCH RE INTERIM FEE APPLICATIONS AND RELATED ISSUES IN FURTHER PREPARATION FOR HEARING RE POTENTIAL DELAY; REVIEW DRAFT ORDERS RE ASSIGNEE EXCEPTIONS TO CLAIMS; ATTEND COURT HEARING, MT HOLLY, ON MOTIONS FOR ALLOCATION, SUBSTANTIVE CONSOLIDATION, FEE APPLICATIONS	5.6
1/10/05	MEKLINSKY	TRAVEL TO/FROM AND ATTEND HEARING; PREPARE FOR HEARING; TELEPHONE CALL W. MARTIN.	5.0
1/14/05	BAUME	REVIEW MEKLINSKY E MAIL RE FEE APPLICATIONS; REVIEW MARTIN E MAIL RE SAME	0.2
1/14/05	MEKLINSKY	REVIEW MOTION PAPERS; MEMOS TO/FROM W. MARTIN; REVIEW REDEMPTION	1.0

Date	Attorney	Description	Hours
		ISSUES/DOCUMENTS/CFA.	
11/16/05	BAUME	REVIEW PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW RE SKYBOX FEE APPLICATIONS; REVIEW PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW RE COLLECTIBLES FEE APPLICATIONS; REVIEW PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW RE MOTIONS RE ALLOCATION AND TO ADMINISTER ESTATES SEPARATELY	0.9
11/17/05	BAUME	REVIEW COURT TENTATIVE DISPOSITION RE ALLOCATION AND NON SUBSTANTIVE CONSOLIDATION MOTION; PREPARE FOR CONTINUED HEARING ON FEE APPLICATIONS	0.8
11/17/05	MEKLINSKY	PREPARE FOR HEARING; REVIEW PROPOSED ORDERS.	0.4
11/18/05	BAUME	CALL WITH MEKLINSKY RE JUDGE'S ISSUES RE FOX FEE APPLICATIONS; CALL WITH MARTIN RE JUDGE'S CONCERNS WITH FEE APPLICATIONS; CALL WITH MEKLINSKY RE SAME; REVIEW MCKEEVER E MAIL RE COURT CONFERENCE CALL RE FEE APPLICATIONS; CONFERENCE CALL WITH COURT RE FEE APPLICATIONS	1.4
11/18/05	MEKLINSKY	TELEPHONE CALL JUDGE BOOKBINDER; TELEPHONE CALL COURT RE: MOTIONS; TELEPHONE CALL W. MARTIN AND H. BAUME RE: MOTIONS; REVIEW REDEMPTIONS ISSUES.	2.2
11/23/05	BAUME	REVIEW MARTIN LETTER AND ENCLOSED PAYMENTS; INSTRUCTIONS RE APPLICATION; REVIEW AND REPLY MEKLINSKY E MAIL RE FEE PAYMENTS	0.3
11/28/05	MEKLINSKY	TELEPHONE CALL W. MARTIN RE: STATUS OF OPEN MATTERS (LM); REVIEW PLEADINGS AND PROGRAMS.	0.5
12/02/05	MEKLINSKY	REVIEW MEMO RE: REDEMPTION CARDS; REVIEW MLB PROPERTIES OBJECTIONS TO REDEMPTION PROGRAM; MEMO TO W. MARTIN AND S.A.	0.5
2/05/05	BAUME	REVIEW E MAIL RE OBJECTION REDEMPTION MOTION	0.1
2/05/05	MEKLINSKY	REVIEW OBJECTIONS TO REDEMPTION PROGRAMS; MEMO TO W. MARTIN.	0.3
2/06/05	BAUME	REVIEW MEKLINSKY E MAIL RE REDEMPTION MOTION; REVIEW POST SEPTEMBER TIME CHARGES, APPLICATION OF FUNDS AND OTHER RELATED ISSUES AND E MAIL RE SAME	0.5
2/06/05	MEKLINSKY	TELEPHONE CALL MARSHALL AND ARA REDEMPTIONS; MEMO TO W. MARTIN.	0.5
2/07/05	BAUME	REVIEW E MAILS LASKOWSKI, MEKLINSKY, MARTIN RE POSSIBLE OFFER FOR REDEMPTION PROGRAM	0.2

Date	Attorney	Description	Hours
12/08/05	BAUME	CONFER WITH MEKLINSKY RE REDEMPTION PROGRAM AND OFFER FOR SAME; REVIEW E MAILS MEKLINSKY AND MARTIN RE SAME	0.3
12/08/05	MEKLINSKY	MEMOS TO/FROM W. MARTIN RE: REDEMPTIONS; ESTATE ISSUES, ETC.; TELEPHONE CALL W. MARTIN RE: SAME; CONFER WITH BAUME.	1.1
12/09/05	BAUME	CALL WITH MEKLINSKY RE SALE REDEMPTION PROGRAM	0.2
12/09/05	MEKLINSKY	TELEPHONE CALL M. MARTIN RE: HEARING/MOTIONS; TELEPHONE CALL H. BAUME.	0.6
12/19/05	MEKLINSKY	REVIEW MOTIONS RE: FLITE OPTIONS; MEMO TO W. MARTIN.	0.6
12/22/05	BAUME	REVIEW AND REPLY LASKOWSKI E MAIL RE CONFERENCE CALL; REVIEW MEKLINSKY E MAIL RE LITIGATION	0.2
12/22/05	MEKLINSKY	TELEPHONE CALL W. MARTIN; J. THRESTON, C. TOBIA RE: REDEMPTIONS; REVIEW FILE; CONFER WITH H. BAUME RE: REDEMPTIONS; REVIEW REDEMPTION PLEADINGS.	1.3
12/23/05	MEKLINSKY	REVIEW REDEMPTION PROGRAM AND YAQUINTO ISSUES.	0.6
12/27/05	BAUME	REVIEW ASSIGNEE VERIFIED APPLICATION AND SUPPORTING PAPERS TO MAKE DISTRIBUTIONS TO CREDITORS	0.2
12/28/05	BAUME	REVIEW VERIFIED APPLICATION AND SUPPORTING PAPERS FOR AUTHORITY TO REQUIRE REPURCHASE OF AIRCRAFT FRACTIONAL INTERESTS	0.3
1/05/06	BAUME	CONFER WITH MEKLINSKY RE REDEMPTION MOTION AND 1/13 HEARING ISSUES	0.3
1/05/06	MEKLINSKY	CONFER WITH BAUME	0.3
1/06/06	BAUME	CALL WITH MARTIN RE 1/13/06 HEARING	0.2
1/10/06	MEKLINSKY	TELEPHONE CALL ARA AZOUMANIA; TELEPHONE CALL W. MARTIN RE: REDEMPTION ISSUES; REVIEW PLEADINGS.	1.2
1/11/06	BAUME	REVIEW E MAILS MEKLINSKY, MARTIN RE ARA, REDEMPTION PROGRAM SALE MOTION; REVIEW E MAIL RE PRESS AND CREDITOR DISTRIBUTIONS; REVIEW FRONTLINE COLLECTIBLES OBJECTION TO REDEMPTION CARD SALE MOTION; CONFERENCE CALL WITH MARTIN, THRESTON, MEKLINSKY RE FRONTLINE OBJECTION TO REDEMPTION PROGRAM SALE MOTION	0.9
1/11/06	MEKLINSKY	TELEPHONE CALL W. MARTIN; MEMO TO/FROM W. MARTIN RE: REDEMPTION ISSUES; TELEPHONE CALL A. ARZAROMIAN; TELEPHONE CALL INTERESTED PARTIES; REVIEW OBJECTION.	2.1
1/12/06	BAUME	REVIEW LASKOWSKI E MAIL RE REDEMPTION HEARING AND DISTRIBUTION MOTION HEARING;	0.6

Date	Attorney	Description	Hours
		REVIEW MEKLINSKY E MAIL RE DISTRIBUTION AND REDEMPTION SALE MOTION HEARINGS; REVIEW TOBIA DISTRIBUTION ISSUE; REVIEW MOORE E MAIL RE REDEMPTION SALE MOTION HEARING; REVIEW MOORE E MAIL RE DISTRIBUTION MOTION HEARING	
01/16/06	BAUME	REVIEW MOORE REPLY BRIEF RE FRONTLINE OBJECTION RE REDEMPTION SALE MOTION; PREPARE FOR 1/17 HEARING ON MOTIONS	1.0
01/16/06	MEKLINSKY	REVIEW MOTION/OPOSITION; TELEPHONE CALL ARA ARZOUMANIAN; REVIEW PLEADINGS; PREP. FOR HEARING.	0.8
01/17/06	BAUME	COURT APPEARANCE FOR HEARING ON MOTIONS TO APPROVE REDEMPTION PROGRAM/SALE AND TO APPROVE DISTRIBUTION TO CREDITORS INCLUDING CONFERENCES WITH, COURT, ADVERSARIES AND PARTIES TO NEGOTIATE SETTLEMENT	4.0
01/17/06	MEKLINSKY	TELEPHONE CALL C. TOBIA; TRAVEL TO/FROM COURT HEARING; PREP. FOR HEARING; MEETING WITH W. MARTIN.	5.0
01/18/06	MEKLINSKY	MEMOS TO/FROM W. MARTIN; TELEPHONE CALL C. TOBIA.	0.4
01/19/06	MEKLINSKY	REVIEW MOTION PAPERS; CONFER WITH W. MARTIN.	0.3
01/20/06	BAUME	REVIEW E MAILS MEKLINSKY, MARTIN RE STATUS DISTRIBUTION MOTION; REVIEW MOORE E MAIL RE COURT APPROVAL DISTRIBUTION MOTION	0.2
01/24/06	BAUME	REVIEW MARTIN E MAIL RE NEXT FEE APPLICATIONS	0.1
01/25/06	BAUME	E MAIL MEKLINSKY RE FEE APPLICATION QUESTIONS; REVIEW MEKLINSKY RESPONSE; BEGIN DRAFT SECOND CERTIFICATION OF SERVICES FOR SECOND FEE APPLICATION	0.8
01/27/06	BAUME	E MAIL MARTIN RE CONFERENCE CALL TO DISCUSS REMAINING ISSUES; REVIEW TIME ENTRIES FOR PERIOD FOR FEE APPLICATION; REVISE AND SUPPLEMENT FIRST DRAFT CERTIFICATION OF SERVICES FOR SECOND INTERIM FEE APPLICATION	1.3
TOTAL:			86.6

ATTORNEY TIME SUMMARY:

Attorney	Hours	Total
H L. BAUME	37.0	\$16,280.00
D. MEKLINSKY	<u>49.6</u>	<u>\$18,104.00</u>
	86.6	\$34,384.00

TOTAL PROFESSIONAL SERVICES \$34,384.00

COSTS ADVANCED AND EXPENSES INCURRED:

USPTO TM RENEWAL	15.68
TRAVEL EXPENSE	126.00
MESSENGER SERVICE/FEDERAL EXPRESS	198.71
PHOTOCOPYING	319.60
TELEPHONE CHARGES	36.01
MISCELLANEOUS	32.00

CURRENT EXPENSES \$728.00

TOTAL BALANCE DUE UPON RECEIPT \$35,112.00

FOX ♦ ROTHSCHILD_{LLP}

ATTORNEYS AT LAW
A PENNSYLVANIA LIMITED LIABILITY PARTNERSHIP

MAILING ADDRESS P.O. BOX 5231 PRINCETON, NJ 08543-5231
PRINCETON PIKE CORPORATE CENTER 997 LENOX DRIVE BUILDING 3 LAWRENCEVILLE, NJ 08648-2311
609-896-3600 FAX 609-896-1469 www.foxrothschild.com

TAX I.D. NO. 23-1404723

FLEER/SKYBOX INTERNATIONAL LP
EXECUTIVE PLAZA
1120 ROUTE 73
MT. LAUREL, NJ 08054

Invoice Number 840949
Invoice Date 02/15/06
Client Number 26007
Matter Number 00068

Re: FINANCIAL ISSUES

TOTAL BALANCE DUE UPON RECEIPT \$35,112.00

REMITTANCE PAGE

Please remit payment to:
Fox Rothschild LLP
Attn: Accounts Receivable - 12
P.O. Box 5231
Princeton, NJ 08543-5231

EXHIBIT C

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

SECOND ACCOUNTANTS FEE APPLICATION

In re: FLEER/SKYBOX
INTERNATIONAL LP

APPLICANT: Stetz, Belgiovine & Manwarren,
a New Jersey Corporation, et al.

CLIENT: Accountants and Financial
Advisors to Warren J. Martin Jr.
Assignee for the Benefit of
Creditors of Fleer/Skybox
International LP

COMPLETION OF THIS FORM CONSTITUTES A CERTIFICATION
UNDER PENALTY OF PERJURY. RETENTION ORDERS ATTACHED.


Robert Manwarren, CPA 2/11/06
Date

**SECTION I
FEE SUMMARY**

TOTAL PREVIOUS FEE REQUESTED:	\$ 36,983.13
TOTAL COSTS PREVIOUSLY REQUESTED:	\$ 0
TOTAL FEES ALLOWED TO DATE:	\$ 36,983.13
TOTAL RETAINER (IF APPLICABLE)	\$ 0
TOTAL HOLDBACK (IF APPLICABLE)	\$ 0
TOTAL INTERIM PAYMENTS RECEIVED BY APPLICANT	\$ 0
TOTAL RECEIVED BY APPLICANT	\$ 36,983.13

<u>NAME OF PROFESSIONAL</u>	<u>YEAR ADMITTED</u>	<u>HOURS</u>	<u>RATE</u>	<u>FEE</u>
Gary S. Stetz, CPA	1987	20.25	\$325.00	\$ 6,581.25
Robert Manwarren, CPA	1989	51.87	275.00	14,265.63
Paola DiNardo, Junior Accountant		27.38	100.00	2,737.50
	Totals	<u>99.50</u>		<u>\$23,584.38</u>

DISBURSEMENT TOTALS	\$0.00
TOTAL CURRENT FEE APPLICATION	\$ 23,584.38
BLENDED HOURLY RATE	\$237.03

SECTION II

SUMMARY OF SERVICES

<u>SERVICES RENDERED</u>	<u>HOUR</u>	<u>FEE</u>
	<u>S</u>	
1. Prepare fee application.	2.25	618.75
2. Prepare fee application, phone W. Martin, e-mail to B. Moore.	3.00	825.00
3. Telephone with W. Martin regarding 10/13/05 meeting.	.50	162.50
4. Analysis of management reports 2001-2004 to identify insolvency date.	5.50	1,512.50
5. Meeting with B Manwarren to discuss preference issues in advance of meeting.	1.00	325.00
6. Prepare for meeting with W. Martin regarding, preference issues, insolvency and specific payments to players.	3.00	825.00
7. Meeting with Warren Martin regarding insolvency, preference issues, tax issues and collections.	12.00	3,600.00
8. Revise fee applications, discuss with Elizabeth McKeever.	2.50	687.50
9. Read over motion and telephone call Elizabeth McKeever.	.50	162.50
10. Read over motion relative to MLB slides.	.25	81.25
11. Read over motion regarding slides.	.25	81.25
12. Telephone call with Warren Martin.	.125	40.62
13. Go over player preference schedule, identify modifications requested by W. Martin, review process with Paola, look over completed work.	2.50	687.50
14. Revise preference schedule.	1.50	150.00
15. Phone B. Moore re Grass deposits, e-mail schedule.	.75	206.25
16. Look over bank statements, identify utilization of funds.	2.75	756.25
17. Read over order regarding redemption card program.	.50	162.50
18. Telephone with W. Martin regarding insolvency.	.25	68.75
19. Prep for teleconference, review motions, returns and items provided to W. Martin.	1.50	412.50
20. Organize documents for Warren Martin.	.50	162.50
21. Telephone call with John Mairo regarding ruling.	.125	40.62
22. Finalize draft of issues relative to loan, cash requirements and send e-mail to W. Martin.	1.75	481.25
23. Read over proposed findings of fact and conclusions of law.	.25	81.25
24. Telephone call with B. Moore and J. Mairo in preparation of meeting.	.50	162.50
25. Work on documentation of payments from Grass.	4.50	1,462.50
26. Review issues for hearing, attend conference call regarding Grass, generate document list.	4.00	1,300.00
27. Meeting at Warren Martins office, obtain check registers, review SAP system for March and April management reports.	.875	240.63
28. Respond to e-mail from M. Laskowski regarding record retention.	.125	40.62
29. Respond to Brett Moore e-mail regarding wire transfer.	.125	40.62

30. Prepare for testimony regarding banking and cash flow.	1.50	412.50
31. Phone with B. Moore re wires to trust.	.25	68.75
32. Analysis and creation of schedule relative to sweep account verify 12/31/04 balance in preparation for testimony.	2.00	550.00
33. Read over redemption order request & MLB objection, telephone with W. Martin.	.50	162.50
34. Prepare for testimony, go over bank records, confirm management reports balances with bank reconciliations, identify difference at 12/31/04 and reconcile.	4.00	1,100.00
35. Meeting with IT consultant from Porzio regarding access to SAP for info needed to prepare for testimony.	1.00	275.00
36. Review SAP info in preparation for testimony, locate and retrieve specific reports that tie into manual check runs, begin narrative outlining testimony as requested from B Moore.	5.00	1,375.00
37. Obtain additional information from SAP for testimony.	4.75	475.00
38. Update workpaper files regarding motions.	1.75	481.25
39. Read over motions relative to aircraft sale.	.50	162.50
40. Review record request for tax information, call Brett Moore regarding access, review with junior accountant.	.75	206.25
41. Go through binders for information and depreciation schedules which are needed for 2005 tax return preparation.	1.00	100.00
42. Visit Porzio to access computer records, obtain from Chris Tobia book depreciation schedule, organize data.	2.75	275.00
43. Go over SAP general ledger, compare and confirm beginning balances with 2004 tax return.	1.00	100.00
44. Post 2005 SAP accounting activity to consolidated general ledger, review process with R Manwarren	2.00	200.00
45. Enter Porzio activity to combined general ledger.	1.75	175.00
46. Tie out accounting entries to balances maintained by Warren Martins office.	1.50	150.00
47. Go over year end information with Paola, call Chris Tobia regarding missing information.	.625	171.88
48. Continue work on 2005 trial balance to be used in tax return prep.	2.50	250.00
49. Data entry adjusting entries.	.50	50.00
50 Posting 2005 activity to general ledger.	2.00	200.00
51. Additional general ledger work and adjustments to SAP activity.	2.125	212.50
52. Calculate and obtain information to prepare 1099, e-mail M. Laskowski requesting data.	2.00	200.00
53. Go over posting activity with Paola, identify areas that need clarification, discussed need for 1099 and information required.	1.375	378.13
54. Respond to Brett Moore e-mail regarding tax return preparation, phone accountant discussed time frame.	.375	103.13
55. Go over general ledger and 1099 information.	.625	171.88
56. Posting of additional Porzio information into general ledger.	2.00	200.00
	<u>99.50</u>	<u>\$23,584.38</u>

**SECTION III
CASE HISTORY**

- (1) DATE CASE FILED: June 8, 2005
- (2) CHAPTER UNDER WHICH CASE WAS COMMENCED:
- (3) DATE OF RETENTION: July 1, 2005 *nunc pro tunc* June 8, 2005
- (4) PRIOR APPLICATION HISTORY: October 17, 2005

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

In re: FLEER/SKYBOX INTERNATIONAL
LP

In the matter of the General Assignment
for the Benefit of the Creditors of
Fleer/Skybox International, LP

**CERTIFICATION OF ROBERT MANWARREN, CPA IN SUPPORT OF
COMPENSATION AND REIMBURSEMENT OF SERVICES TO STETZ,
BELGIOVINE AND MANWARREN, P.C.**

Robert Manwarren, CPA., of full age, hereby certifies as follows:

1. I am a Certified Public Accountant of the State of New Jersey, I am a Shareholder of the accounting firm of Stetz, Belgiovine and Manwarren, P.C. ("Stetz"), accountants for Warren J. Martin Jr. (the "Assignee"), Assignee for the Benefit of Creditors of Fleer/Skybox International, LP ("Fleer/Skybox") in the above referenced action. As such, I am fully familiar with the facts set forth herein.
2. In accordance with New Jersey Court Rule 4:42-9(b) and 4:88-4, I make this Certification in support of the Assignee's request for allowance of compensation and for reimbursement of services to Stetz.
3. No part of the requested fee is to be paid to or shared with any accountant or firm of accountants of any other state or jurisdiction.
4. Warren J. Martin Jr. has been designated to serve as the Assignee in the above-captioned proceeding pursuant to a Deed of Assignment for the Benefit

of the Creditors dated June 8, 2005, registered with the Burlington County Clerk's office on June 10, 2005, and an Amended and Restated Deed of Assignment for the Benefit of the Creditors dated July 14, 2005, registered with the Burlington County Clerk's office on July 18, 2005.

5. On July 1, 2005, the Court entered an Order Authorizing Retention of Stetz nunc pro tunc to June 8, 2005 (the "Retention Order"), as accountants to represent the interest of the Assignee in connection with the above-referenced matter. A copy of the Retention Order is annexed hereto and marked as "Exhibit A"
6. This Certification covers the time period from October 1, 2005 through January 31, 2006. Stetz has not received any compensation, either directly or indirectly, related to those services performed on behalf of the Assignee.
7. The computerized time records of Stetz set forth the date on which a service was rendered, the accountant or para-professional performing such service, the nature of the service performed, the time expended by the accountant or para-professional and the actual fee charged. A copy of Stetz's computerized time records is annexed hereto as "Exhibit B".
8. Stetz has expended a total of 99.50 hours in performing its duties as accountants to the Assignee, and is seeking fees in the amount of \$ 23,584.38. The hourly rates of Stetz's accountants and para-professionals are fair and reasonable in light of the complexity of the case, the results produced, the nature of the services performed, and the particular expertise of the individuals performing such professional services.

By way of summary, the nature of the services rendered by Stetz are as follows:

A) Fee Application

The accountants spent time organizing data, summarizing information and preparing the First Accountants Fee Application in accordance with court mandated procedures. The time spent on this task was 7.75 hours resulting in \$ 2,131.25 in fees.

B) Preference Items, Tax Issues and Accounts Receivable

Stetz's accountants spent time preparing for and attending a meeting relative to preference items, insider payments, tax compliance and administration of accounts receivable. Further information relative to insider/preference payments was requested and provided. The time spent on this task was 26.00 hours resulting in \$ 7,262.50 in fees.

C) Insolvency, Capital Contributions, Cash Flow Requirements and Cash Balances

Stetz's accountants spent time identifying the date at which insolvency occurred, and the timing, utilization and proper classification of loans/capital contributions. Time was also spent preparing for testimony relative to the aforementioned by verifying cash balances, obtaining supporting documentation and reviewing with counsel. The time spent on this task was 36.125 hours resulting in \$ 9,590.63 in fees.

D) Financial Statement Preparation

The accountants spent time preparing a 2005 financial statement which is to be utilized by the accounting firm engaged to prepare the 2005 tax return. This

involved the combination of the computerized records located in the SAP accounting system with the accounting transactions occurring off-line, locating and obtaining access to depreciation records and analysis and classification of off-line activity. The time spent on this task was 24.875 hours resulting in \$ 3,143.75 in fees.

E) Review of Motions

The accountants spent time reviewing various motions and advising counsel on the tax and financial impact. The time spent on this task was 4.75 hours resulting in \$ 1,456.25 in fees.

9. The services rendered herein have all been beneficial to Fleer/Skyboxes' estate and its creditors. Stetz respectfully requests entry of the annexed Order approving the accounting fees as requested herein.

Wherefore, Stetz respectfully prays for the entry of the annexed Order of this Court, granting the allowance of compensation to Stetz in the amount of \$ 23,584.38.

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

By



Robert Manwarren, CPA

" 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:

**PETITION TO APPOINT STETZ, BELGIOVINE AND MANWARREN, P.C., AS
ACCOUNTANTS FOR THE ASSIGNEE, PURSUANT TO R. 4:53-3 AND 4:54**

TO: THE HONORABLE RONALD E. BOOKBINDER
SUPERIOR COURT JUDGE

The Petition of Warren J. Martin Jr., Assignee for the Benefit of Creditors herein,
respectfully shows unto Your Honor:

Background

1. The within Assignor corporation ("Assignor") executed a Deed of Assignment for
the Benefit of Creditors (the "Assignment") on June 8, 2005 (the "Assignment Date"), naming
your Petitioner as Assignee.

2. Your Petitioner shows that the Assignor was primarily in the business of
producing a wide variety of sport and entertainment trading cards.

* EXHIBIT A *

3. On the Assignment Date, the Assignee selected Stetz, Belgiovine and Manwarren, P.C. (the "Stetz Firm"), as his accountant.

4. Due to the circumstances of this case and the tasks that were necessary to complete prior to filing the Notice of Assignment, the Stetz firm began work at once at the direction of the Assignee.

Relief Requested and Reasons Therefore

5. In light of the consultation provided and the services rendered immediately upon the selection of the Stetz Firm, the Assignee seeks *nunc pro tunc* approval and authorization, pursuant to New Jersey Court Rules 4:53-3 and 4:54, giving full effect to the Assignee's retention of the Stetz Firm as of June 8, 2005.

Services to be Performed

6. The Assignee is the statutory representative of the interests of creditors pursuant to the Assignment. To this end, the Assignee desires to retain accountants with respect to all aspects of the proper and expeditious administration of the Assignment and distribution to creditors. The Stetz Firm, as accountants to the Assignee, shall perform services for the Assignee in relation to, but not limited to, the following:

- a. Review of the Assignor's books and records;
- b. Provide litigation support;
- c. Provide a valuation of the Assignor's business; and
- d. Such other duties as may be required or requested by the Assignee.

7. The Assignee believes that the Stetz Firm is well-qualified to act as his accountants, and possesses extensive knowledge and expertise in the requisite areas.

" EXHIBIT A "

Compensation

8. The proposed arrangements for compensation is that the Stetz Firm will bill the Assignee at the normal hourly rates charged by the firm as set forth on the Affidavit of Gary Stetz submitted herewith:

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

WHEREFORE, your Petitioner respectfully prays for the entry of the annexed Order Authorizing the employment of Stetz, Belgiovine and Manwarren, P.C., pursuant to R. 4:53-3 and 4:54, *nunc pro tunc* June 8, 2005.

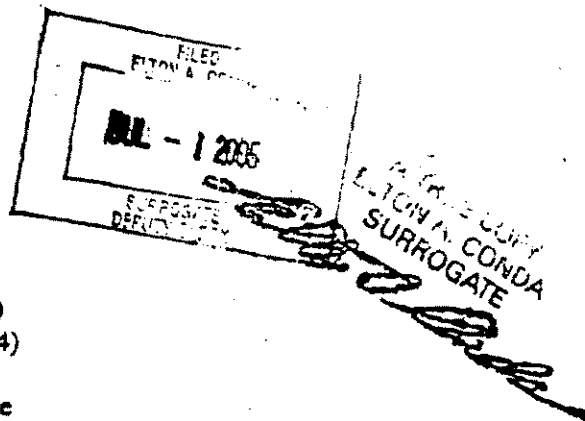
/s/ Warren J. Martin Jr.
WARREN J. MARTIN JR., ASSIGNEE

DATED: June 17, 2005

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)
Bren 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:

**ORDER AUTHORIZING RETENTION OF STETZ, BELGIOVINE AND
MANWARREN, P.C. AS ACCOUNTANTS TO THE ASSIGNEE *NUNC
PRO TUNC***

THIS MATTER, being brought before the Court by Warren J. Martin Jr., Assignee for
the Benefit of Creditors herein (the "Assignee"), upon the Petition to appoint and retain Stetz,
Belgiovine and Manwarren, P.C. (the "Stetz Firm"), with offices located at 45 Park Place,
Montclair, New Jersey, as accountants to the Assignee, pursuant to New Jersey Court Rules
4:53-3 and 4:54, *nunc pro tunc* June 8, 2005; and for good cause shown;

IT IS on this 1st day of JULY, 2005;

ORDERED that the appointment and retention of the Stetz Firm, *nunc pro tunc*, be and
the same is hereby approved; and it is further

" EXHIBIT A "

ORDERED that the Stetz Firm shall apply to this Court for the allowance and payment
for services rendered.


HONORABLE RONALD E. HOOKBENDER, J.S.C.

FORZIO, 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:

I, Elizabeth A. Martin, of full age, hereby certify:

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

2. I submit this certification in support of the Affidavit of Gary Stetz, CPA (the "Affidavit"). This certification is also submitted pursuant to Rule 1:4-4(c).

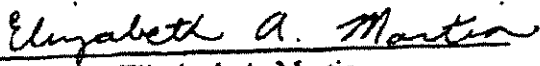
• EXHIBIT A •

3. Gary Stetz has affixed his signature to the Affidavit and has transmitted the signed Affidavit to our office via facsimile.

5. Gary Stetz has acknowledged the genuineness of his signature.

6. Gary Stetz's affidavit 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.


Elizabeth A. Martin

Dated: June 17, 2005

05/17/2005 11:21 9731

FORZIO, BROMBERG & NEWMAN, P.C.

100 Southgate Parkway
Morristown, NJ 07962-1997
Telephone (973) 538-4006
Fax (973) 538-5146

Attorneys Appearing: John S. Mauro (JM-0670)
Ernst S. Moore (EM-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:

AFFIDAVIT OF GARY STETZ, CPA

STATE OF NEW JERSEY)
) SS:
COUNTY OF)

GARY STETZ, CPA, of full age, being duly sworn upon his oath, deposes and

says:

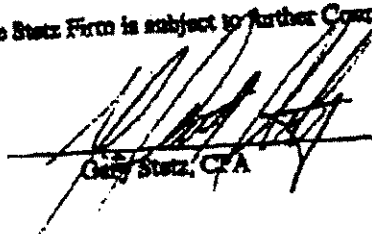
1. I am a member of Stetz, Belgiovine and Marwarco, P.C. (the "Stetz Firm"), with offices located at 45 Park Place, Morristown, New Jersey, and am duly authorized to make this affidavit.

2. I have reviewed the Petition of Warren J. Martin Jr., Assignee for the Benefit of Creditors herein (the "Assignee") to employ the Stetz Firm in this proceeding

06/17/2005 11:37 97365581

as his accountant, and hereby re-affirm the information regarding the Stetz Firm, the scope of its retention, and the cost of its services, as set forth therein.

3. I understand that compensation to the Stetz Firm is subject to further Court approval and Order.



Gary Stetz, CFA

Sworn and subscribed to
before me this 17 day
of June, 2005

Elizabeth A. Martin
Notary Public of the State of New Jersey
Attorney-at-Law of
The State of New Jersey

" EXHIBIT B "

FLEER/SKYBOX INTERNATIONAL LP
TIME SHEET SUMMARY BY ACCOUNTANT
OCTOBER 1, 2005 THROUGH JANUARY 31, 2006

DATE	ACCOUNTANT	SERVICE	SLIP #	TIME	FEE
10/3/2005	BOB	FEE APPLICATION	53668	2.250	618.750
10/4/2005	BOB	COMPLETE FEE APPLICATIONS, PHONE WARREN MARTIN RE REVIEW OF APPLICATIONS, E-MAIL TO BRENT MOORE	53671	3.000	825.000
10/5/2005	BOB	REVIEW MANAGEMENT REPORTS 2001-2004 TO DETERMINE WHEN TRADING CARDS BECAME INSOLVENT AS REQUESTED BY WARREN MARTIN, CROSS CHECKED TO TAX RETURNS TO CONFIRM UTILIZATION OF CORRECT REPORTS	53694	5.500	1,512.500
10/12/2005	BOB	PREPARE FOR MEETING WITH WARREN MARTIN, REVIEW INSOLVENCY ISSUES, DRAFT OUTLINE FOR PREFERENCE ITEMS, REVIEW IN DEPTH PLAYERS PAYMENTS AND PREFERENCE ISSUES	53813	3.000	825.000
10/13/2005	BOB	MEETING WITH ASSIGNEE REGARDING TAX ISSUES, PREFERENCE PAYMENTS, INSIDER PYMTS IN ANTICIPATION OF BANKRUPTCY, INSOLVENCY AND COLLECTIONS OF ACCOUNTS RECEIVABLE	53838	6.000	1,650.000
10/17/2005	BOB	REVISIONS TO FEE APPLICATION	53852	1.500	412.500
10/17/2005	BOB	REVISIONS TO FEE APPLICATIONS PER ELIZABETH MCKEEVER	53856	1.000	275.000
11/7/2005	BOB	REVIEW PLAYER PREFERENCE SCHEDULE, IDENTIFY MODIFICATIONS REQUIRED BY WARREN MARTIN, REVIEW PROCESS WITH PAOLA WHO WILL MAKE THE CHANGES, REVIEW SCHEDULE AFTER COMPLETION	54179	2.500	687.500
11/8/2005	BOB	PHONE BRETT MOORE, RE GRASS DEPOSITS, SEND E-MAIL WITH SCHEDULE	54210	0.750	206.250
11/8/2005	BOB	REVIEW BANK STATEMENTS FOR DEC AND APRIL, REVIEW DEPOSIT AND UTILIZATION OF FUNDS, DETERMINE WHOS EXPENSES WERE PAID WITH PROCEEDS, PREP SCHEDULE OF DEC DISB FROM COLLECTIBLE ACCOUNT	54211	2.750	756.250
11/9/2005	BOB	TELEPHONE WARREN RE E-MAIL REGARDING UPCOMING INSOLVENCY	54222	0.250	68.750
11/10/2005	BOB	PREP FOR POTENTIAL; TELE CONF WITH WARREN AND JUDGE BOOKBINDER, REVIEW RETURNS, MOTIONS AND INFO PROVIDED TO WARREN MARTIN	54256	1.500	412.500
11/16/2005	BOB	FINALIZE DRAFT OF ISSUES RELATIVE TO LOAN, AND CASH REQUIREMENTS OF COLLECTIBLES DECEMBER AND APRIL OF 2005, SEND E-MAIL TO WARREN MARTIN	54333	1.750	481.250
11/18/2005	BOB	MEETING AT WARREN MARTINS OFFICE WITH CINDY ALVERADO, LOCATE CHECK REGISTERS FOR TRADING CARDS AND COLLECTIBLES FOR 2005, LOOK THROUGH SYSTEM FOR MARCH AND APRIL 2005 MANAGEMENT REPORTS	54385	0.875	240.625
12/2/2005	BOB	PREPARE FOR FRIDAY TESTIMONY, REVIEW WIRE TRANSFERS AND BANKING INFORMATION	54541	1.500	412.500
12/2/2005	BOB	PHONE BRETT MOORE RE E-MAIL AND WIRES TO TRUST	54543	0.250	68.750
12/5/2005	BOB	ANALYSIS AND CREATE SCHEDULE RELATIVE TO SWEEP ACCOUNT TO VERIFY 12/31/04 BALANCE	54549	2.000	550.000
12/6/2005	BOB	REVIEW BANK RECORDS TO CONFIRM MANAGEMENT REPORT CASH BALANCES AND TIE INTO TAX RETURN OVERDRAFT AMOUNT AS OF DECEMBER 31, 2004, IDENTIFIED 150 K DIFFERENCE ATTEMPT TO RECONCILE IN PREPARATION OF TESTIMONY	54565	4.000	1,100.000
12/6/2005	BOB	MEETING WITH IT CONSULTANT FROM PORZIO (PAUL WITTEKIND) REGARDING ACCESS TO SAP ON SERVER LOCATED AT HIS OFFICE	54566	1.000	275.000
12/6/2005	BOB	REVIEW GENERAL LEDGER ACTIVITY TO TIE INTO MGMT REPORT AND TAX RETURN BALANCES, LOCATE AND PRINT REPORTS THAT TIE INTO MANUAL CHECK RUNS AND WIRES TO SUPPORT ANTICIPATED TESTIMONY REQUIRED FOR 12/9 HEARING RELATIVE TO 2 1 MILLION DOLLAR PAYMENTS TO TRADING CARDS BY THE GRASSES, BEGIN NARRATIVE FOR TESTIMONY TO BE GIVEN TO BRETT MOORE OUTLINING FINDINGS	54567	5.000	1,375.000
12/8/2005	BOB	UPDATE WORKPAPERS, FILES RE MOTIONS ECT	54636	1.750	481.250
1/10/2006	BOB	REVIEW RECORD REQUEST FOR TAX INFO, CALL BRETT MOORE RE ACCESS TO COMPUTER, REVIEW RECORDS WITH PAOLA REGARDING WHAT WE ARE LOOKING FOR AND NEED FOR 2005 TAX RETURN PREP	55150	0.750	206.250
1/20/2006	BOB	REVIEW YEAR END INFO WITH PAOLA, PHONE CHRIS TOBIA REGARDING LOCATION OF DEPRECIATION RECORDS ON COMPUTER	55349	0.625	171.875
1/30/2006	BOB	GO OVER SPREADSHEETS FROM WARREN MARTINS OFFICE WITH TRANSACTIONAL ACTIVITY FROM 6/20/05 THROUGH YEAR END, REVIEW WITH PAOLA INTERGRATING INFO INTO SAP YTD INFO, DISCUSS 1099 INFO NEEDED FOR CHRIS AND OTHERS WHO STAYED ON	55600	1.375	378.125
1/31/2006	BOB	RESPOND TO BRETT MOORE E-MAIL REGARDING BONNIE MCGONIGAL AND TAX RETURN PREPARATION, PHONE BONNIE DISCUSS STATUS, TIME FRAME TO COMPLETE AND INFO THAT SHE NEEDS	55670	0.375	103.125
1/31/2006	BOB	REVIEW WITH PAOLA POSTING ACTIVITY FOR YEAR END 1099'S SCHEDULING AND INFO REQUIRED TO FINALIZE YEAREND	55671	0.625	171.875
TOTAL BOB MANWARREN TIME				51.875	14265.625

" EXHIBIT B "

**FLEER/SKYBOX INTERNATIONAL LP
TIME SHEET SUMMARY BY ACCOUNTANT
OCTOBER 1, 2005 THROUGH JANUARY 31, 2006**

10/4/2005	GARY	TELEPHONE WITH WARREN ON SERVICES NEEDED FOR 10/13/05 MEETING WITH BOB	53680	0.500	162.500
10/12/2005	GARY	MEET WITH BOB TO DISCUSS ISSUES AND PREFERENCE ITEMS IN ADVANCE FOR MEETING WITH WARREN MARTIN	53808	1.000	325.000
10/13/2005	GARY	MEET W/W.MARTIN RE: A/R PREFERENCE, PAYMENTS & INSOLVENCY	53822	6.000	1,950.000
10/17/2005	GARY	READ OVER MOTION EVALUTATION FLEER TRADING CARDS AND FLEER COLLECTIBLES - TELEPHONE CALL TO MS. MCKEEVER	53868	0.500	162.500
10/17/2005	GARY	READ OVER MOTION IN SUPPORT OF SELLING OF MLB SLIDE	53869	0.250	81.250
10/21/2005	GARY	READ OVER COURT ORDER AUTHORIZING SALE OF PHOTOGRAPHIC SLIDES	53956	0.250	81.250
10/27/2005	GARY	TELEPHONE WITH WARREN ON DELIVERABLES	54013	0.125	40.625
11/9/2005	GARY	READ OVER ORDER APPROVING REDEMPTION CARD PROGRAM	54217	0.500	162.500
11/10/2005	GARY	PUT TOGETHER LIST OF DOCKS FOR W. MARTIN	54262	0.500	162.500
11/15/2005	GARY	TELEPHONE TO JOHN MAIRO RE: RESULTS OF JUDGE BOOKBINDER'S RULING ON 11/10/05	54330	0.125	40.625
11/16/2005	GARY	READ OVER PROPOSED FINDINGS OF FACT AND CONCLUSIONS OF LAW	54338	0.250	81.250
11/17/2005	GARY	DISCUSSION WITH B. MOORE AND J.MAIRO IN PREPARATION OF 11/18/05 MEETING	54367	0.500	162.500
11/17/2005	GARY	WORK ON DOCUMENTATION FOR \$2 MILLION PAYMENTS TO ALEX GRASS	54370	4.500	1,462.500
11/17/2005	GARY	REVIEW ISSUES FOR HEARING. DRIVE TO COURT HOUSE DRIVE BACK FROM COURT HOUSE ATTEND TELE - CONFERENCE WORK ON ISSUES , RELATED TO GRASS FOR NEXT COURT HEARING MAKE LIST FOR REQUIRED DOCUMENTATION	54378	4.000	1,300.000
11/23/2005	GARY	RESPOND TO E-MAIL FROM MATT LASKOWSKI IN REFERENCE TO RECORD RETENTION	54440	0.125	40.625
11/29/2005	GARY	RESPOND TO B MOORES E-MAIL REQUEST REGARDING WIRE TRANSFER	54471	0.125	40.625
12/5/2005	GARY	READ OVER REDEMPTION ORDER REQUEST & MLB'S OBJECTION & TELEPHONE CALL TO W. MARTIN	54555	0.500	162.500
12/18/2005	GARY	READ OVER MOTION TO SELL INTEREST IN AIRCRAFT	54776	0.500	162.500
TOTAL GARY STETZ TIME				<u>20.250</u>	<u>6581.250</u>
11/7/2005	PAOLA	COMPLETED VENDOR LIST FOR PREFERENCE SCHEDULE	54243	1.500	150.000
12/7/2005	PAOLA	VISIT PORZIO WITH RM . GATHERED INFORMATION FROM SAP SOFTWARE RELATIVE TO CASH FLOW.	54669	4.750	475.000
1/10/2006	PAOLA	REVIEW FLEER BINDERS TO FIND INFORMATION AND DEPRECIATION SCHEDULE FOR LAST YEAR, TAX RETURN	55327	1.000	100.000
1/12/2006	PAOLA	TO PORZIO TO PRINT OUT FINANCIAL REPORTS FOR YEAR END , WITH M. LASKOWSKI, OBTAIN DEPRECIATION SCHEDULE FROM C. TOBIAS, TELEPHONE CALL TO C. TOBIAS RE: SAME .BACK TO OFFICE TO START ORGAINIZING REPORTS FOR YEAR END	55329	2.750	275.000
1/16/2006	PAOLA	ORGANIZE TRIAL BALANCE NEEDED TO POST EZ , VERIFY BALANCE OF G/L PRINTED FROM SAP PROGRAM TO BALANCES ON THE 2004 P. TAX RETURN	55475	1.000	100.000
1/17/2006	PAOLA	MEETING WITH R MANWARREN RE: TRIAL BALANCE , CONTINUE TO COMPLETE TRIAL BALANCE FOR 2005 TAX RETURN PREP	55477	2.000	200.000
1/18/2006	PAOLA	ENTER PORZIO CHECKING ACTIVITY AND TIE OUT NUMBERS TO BALANCE ON TRIAL BALANCE	55480	1.750	175.000
1/19/2006	PAOLA	BALANCE TRIAL BALANCE TO POSTING ACTIVITY FROM WARRENS OFFICE, REVISIONS TO CHART OF ACCOUNT WITHIN GENERAL LEDGER PROGRAM	55484	1.500	150.000
1/20/2006	PAOLA	FINANCIAL STATEMENT PREPARATION AND ADJUSTMENTS FOR ACCOUNTANTS TO USE IN TAX PREP	55488	2.500	250.000
1/21/2006	PAOLA	DATA ENTRY, ADJUSTMENTS.	55491	0.500	50.000
1/23/2006	PAOLA	CONTINUE POSTING ADDITIONAL GENERAL LEDGER ACTIVITY	55524	2.000	200.000
1/24/2006	PAOLA	GENERAL LEDGER WORK, INTEGRATION OF SAP WITH JUNE THROUGH DECEMBER GENERAL LEDGER ACTIVITY.	55528	0.750	75.000
1/25/2006	PAOLA	ADJUSTING ENTRIES SAP TRIAL BALANCE	55531	1.375	137.500
1/30/2006	PAOLA	ORGANIZE TRANSACTIONAL SHEETS JUNE THROUGH DECEMBER, PREPARE 1099'S, E-MAIL MATT REQUESTING MISSING 1099 INFORMATION.	55696	2.000	200.000
1/31/2006	PAOLA	POST PORZIO TRANSACTIONS INTO GENERAL LEDGER FROM JUNE THROUGH DECEMBER 2005	55697	2.000	200.000
TOTAL PAOLA DINARDO TIME				<u>27.375</u>	<u>2737.500</u>
TOTAL COMBINED TIME				<u>99.500</u>	<u>23584.375</u>