

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

----- X  
UNITED STATES OF AMERICA,

Plaintiff,

v.

: 11 Civ. 2564 (LBS)

POKERSTARS, *et al.*

Defendants,

ALL RIGHT, TITLE AND INTEREST IN  
THE ASSETS OF POKERSTARS, *et al.*

Defendants-in-rem.  
----- X

**CLAIMANT MAS, INC.'S ANSWER AND AFFIRMATIVE DEFENSES TO  
PLAINTIFF'S VERIFIED FIRST AMENDED COMPLAINT**

Claimant MAS, Inc. ("MAS"), by its attorneys, Pepper Hamilton LLP, and for its  
Answer to the Verified First Amended Complaint, states the following:

**I. INTRODUCTION**

1. MAS admits, upon information and belief, that at relevant times  
Pokerstars, Full Tilt Poker and Absolute Poker/Ultimate Bet were internet poker operators doing  
business in the United States. MAS is without knowledge or information sufficient to form a  
belief as to the truth of the remaining allegations contained in Paragraph 1, therefore denied.

2. MAS is without knowledge or information sufficient to form a belief as to  
the truth of the allegations contained in Paragraph 2, therefore denied.

3. MAS is without knowledge or information sufficient to form a belief as to  
the truth of the allegations contained in Paragraph 3, therefore denied.

4. MAS is without knowledge or information sufficient to form a belief as to  
the truth of the allegations contained in Paragraph 4, therefore denied.

5. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 5, therefore denied.

6. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 6, therefore denied.

7. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 7, therefore denied.

8. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 8, therefore denied.

9. MAS, upon information and belief, admits the allegations contained in Paragraph 9.

10. MAS, upon information and belief, admits the allegations contained in Paragraph 10.

11. MAS neither admits nor denies the allegations contained in Paragraph 11, because they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 11, therefore denied.

12. MAS neither admits nor denies the allegations contained in Paragraph 12, because they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 12, therefore denied.

13. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 13, therefore denied.

14. MAS admits the allegations contained in Paragraph 14.

15. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 15, therefore denied.

16. MAS neither admits nor denies the allegations contained in Paragraph 16, because they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 16, therefore denied.

## **II. JURISDICTION AND VENUE**

17. MAS neither admits nor denies the allegations contained in Paragraph 17 because they are legal conclusions to which no response is required.

18. MAS neither admits nor denies the allegations contained in Paragraph 18, because they are legal conclusions to which no response is required, but denies that venue is proper in this District.

19. MAS neither admits nor denies the allegations contained in Paragraph 19, because they are legal conclusions to which no response is required, but denies that venue is proper in this District.

20. MAS neither admits nor denies the allegations contained in Paragraph 20 because they are legal conclusions to which no response is required, but denies that venue is proper in this District.

## **III. THE PARTIES**

21. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 21, therefore denied.

22. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 22, therefore denied.

23. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 23, therefore denied.

24. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 24, therefore denied.

25. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 25, therefore denied.

26. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 26, therefore denied.

27. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 27, therefore denied.

28. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 28, therefore denied.

29. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 29, therefore denied.

30. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 30, therefore denied.

31. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 31, therefore denied.

#### **IV. FACTUAL ALLEGATIONS**

##### **The Enactment of the UIGEA**

32. MAS neither admits nor denies the allegations contained in Paragraph 32 as they are legal conclusions to which no response is required. To the extent the allegations contained in Paragraph 32 to are deemed factual, MAS is without knowledge or information

sufficient to form a belief as to the truth of the allegations contained in Paragraph 32, therefore denied.

33. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 33, therefore denied.

### **The Scheme to Defraud**

34. MAS neither admits nor denies the allegations contained in Paragraph 34 because they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 34, therefore denied.

### **Fraudulent Credit Card Processing**

35. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 35, therefore denied.

36. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 36, therefore denied.

37. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 37, therefore denied.

38. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 38, therefore denied.

### **Fraudulent E-Check Processing**

39. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 39, therefore denied.

40. MAS admits that the Automated Clearinghouse system is an electronic network administered by the Federal Reserve that allows for electronic fund transfers to and from United States bank accounts through e-checks or electronic checks. MAS is without

knowledge or information sufficient to form a belief as to truth of the remaining allegations contained in Paragraph 40.

41. MAS admits that the ACH system requires merchants to open processing accounts at a United States based originating depository financial institution. MAS is without knowledge or information sufficient to form a belief as to truth of the remaining allegations contained in Paragraph 41.

42. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 42, therefore denied.

43. (a)–(e) MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 43(a)-(e), therefore denied.

44. (a)-(e) MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 44(a)-(e), therefore denied.

**“Transparent Processing”**

45. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 45, therefore denied.

46. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 46, therefore denied.

47. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 47, therefore denied.

48. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 48, therefore denied.

49. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 49, therefore denied.

50. (a)-(l) MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 50(a)-(l), therefore denied.

51. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 51, therefore denied.

52. a. MAS, upon information and belief, admits the allegations contained in Paragraph 52(a).<sup>1</sup>

b. MAS, upon information and belief, admits the allegations contained in Paragraph 52(b).

c. MAS, upon information and belief, admits the allegations contained in Paragraph 52(c).

d. MAS, upon information and belief, admits the allegations contained in Paragraph 52(d).

e. MAS, upon information and belief, admits the allegations contained in Paragraph 52(e).

f. MAS, upon information and belief, admits the allegations contained in Paragraph 52(f).

g. MAS, upon information and belief, admits the allegations contained in Paragraph 52(g)

52. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 52.<sup>2</sup>

---

<sup>1</sup> Paragraph 52 is incorrectly numbered in Plaintiff's Complaint as Paragraph 44.

<sup>2</sup> Plaintiff incorrectly numbered the remaining paragraphs contained in the Complaint. For ease of understanding, MAS followed Plaintiff's incorrect numbering.

## **The Pokerstars.com Website**

### **Content of the Pokerstars.com Website**

53. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 53, therefore denied.

54. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 54, therefore denied.

55. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 55, therefore denied.

56. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 56, therefore denied.

57. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 57, therefore denied.

58. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 58, therefore denied.

59. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 59, therefore denied.

### **Gambling Deposits and Withdrawals on Pokerstars.com**

60. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 60, therefore denied.

61. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 61, therefore denied.

62. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 62, therefore denied.



### **The Pokerstars.com Domain**

63. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 63, therefore denied.

64. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 64, therefore denied.

### **The Fulltilt.com Website**

#### **Content of the Fulltilt.com Website**

65. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 65, therefore denied.

66. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 66, therefore denied.

67. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 67, therefore denied.

68. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 68, therefore denied.

69. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 69, therefore denied.

70. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 70, therefore denied.

71. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 71, therefore denied.

### **Gambling Deposits and Withdrawals on Fulltilt.com**

72. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 72, therefore denied.

73. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 73, therefore denied.

74. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 74, therefore denied.

**The Fulltiltpoker.com Doman**

75. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 75, therefore denied.

76. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 76, therefore denied.

**The Absolutepoker.com Website**

**Content of the Absolutepoker.com Website**

77. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 77, therefore denied.

78. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 78, therefore denied.

79. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 79, therefore denied.

80. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 80, therefore denied.

**Gambling Deposits and Withdrawals on Absolutepoker.com**

81. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 81, therefore denied.

82. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 82, therefore denied.

83. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 83, therefore denied.

**The Absolutepoker.com Doman**

84. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 84, therefore denied.

**The Ultimatebet.com Website**

**Content of the Ultimate Bet Website, UB.com**

85. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 85, therefore denied.

86. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 86, therefore denied.

87. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 87, therefore denied.

88. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 88, therefore denied.

89. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 89, therefore denied.

**The Ultimatebet.com Domain**

90. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 90, therefore denied.

**The UB.com Domain**

91. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 91, therefore denied.

### **Prior Seizures of Poker Processing Accounts**

92. MAS neither admits nor denies the allegations contained in Paragraph 92 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 92.

93. MAS neither admits nor denies the allegations contained in Paragraph 93 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 93.

94. MAS neither admits nor denies the allegations contained in Paragraph 94 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 94.

95. MAS neither admits nor denies the allegations contained in Paragraph 95 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 95.

96. MAS neither admits nor denies the allegations contained in Paragraph 96 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 96.

97. MAS neither admits nor denies the allegations contained in Paragraph 97 to the extent they are legal conclusions to which no response is required. To the extent the

allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 97.

98. MAS admits that on or about December 1, 2010, U.S. Magistrate Judge Ronald L. Ellis issued warrants to seize the described funds. MAS neither admits nor denies the other allegations contained in Paragraph 98 to the extent they are legal conclusions to which no response is required, but MAS denies the funds claimed by MAS are forfeitable.

**V. FULL TILT POKER'S AND THE FTP INSIDER DEFENDANTS'  
THEFT OF PLAYER FUNDS**

99. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 99, therefore denied.

**Full Tilt Poker's Assurances To Players About The Security  
of Deposits Made to Online Gambling Accounts**

100. (a)-(b) MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 100(a)-(b), therefore denied.

101. (a)-(d) MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 101(a)-(d), therefore denied.

102. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 102, therefore denied.

103. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 103, therefore denied.

104. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 104, therefore denied.

**Full Tilt Poker's Insolvency As a Result  
of Paying Owners From Player Funds and  
Its Inability To Collect Deposits from U.S. Players**

105. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 105, therefore denied.

106. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 106, therefore denied.

107. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 107, therefore denied.

108. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 108, therefore denied.

109. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 109, therefore denied.

110. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 110, therefore denied.

111. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 111, therefore denied.

112. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 112, therefore denied.

113. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 113, therefore denied.

114. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 114, therefore denied.

115. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 115, therefore denied.

### **Continuing Fraud Against Players After April 15, 2011**

116. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 116, therefore denied.

117. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 117, therefore denied.

118. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 118, therefore denied.

119. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 119, therefore denied.

120. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 120, therefore denied.

### **VI. PROBABLE CAUSE FOR FORFEITURE**

121. MAS neither admits nor denies the allegations contained in Paragraph 121 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 121, therefore denied.

122. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 122, therefore denied.

### **The Poker Companies**

123. MAS neither admits nor denies the allegations contained in Paragraph 123 because they are legal conclusions to which no response is required.

### **The Poker Company Domain Names**

124. MAS neither admits nor denies the allegations contained in Paragraph 124 because they are legal conclusions to which no response is required.

### **The Poker Company Accounts**

125. MAS neither admits nor denies the allegations contained in Paragraph 125 because they are legal conclusions to which no response is required.

126. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 126, therefore denied.

### **The Poker Processor Accounts**

127. MAS neither admits nor denies the allegations contained in Paragraph 127 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS denies the funds claimed by MAS are forfeitable.

### **The FTP Insider Accounts**

128. MAS neither admits nor denies the allegations contained in Paragraph 128 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations, therefore denied.

129. MAS neither admits nor denies the allegations contained in Paragraph 129 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in Paragraph 129, but MAS denies that the funds claimed by MAS are forfeitable.



## **VII. CLAIMS FOR FORFEITURE**

### **FIRST CLAIM FOR RELIEF**

#### **Forfeiture Under 18 U.S.C. §§ 1955(d) and 981(a)(1)(C) - Illegal Gambling**

130. MAS restates and reaffirms its answers to Paragraphs 1 through 129 with the same force and effect as if stated herein.

131. MAS neither admits nor denies the allegations contained in Paragraph 131 because they are legal conclusions to which no response is required.

132. MAS neither admits nor denies the allegations contained in Paragraph 132 because they are legal conclusions to which no response is required.

133. MAS neither admits nor denies the allegations contained in Paragraph 133 because they are legal conclusions to which no response is required.

134. MAS neither admits nor denies the allegations contained in Paragraph 134 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in Paragraph 134, but MAS denies the funds claimed by MAS are forfeitable.

135. MAS neither admits nor denies the allegations contained in Paragraph 135 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the remaining allegations contained in Paragraph 135, but MAS denies the funds claimed by MAS are forfeitable.

**SECOND CLAIM FOR RELIEF**

**Forfeiture Under 18 U.S.C. § 981(a)(1)(C) -  
Bank and Wire Fraud**

136. MAS restates and reaffirms its answers to Paragraphs 1 through 135 with the same force and effect as if stated herein.

137. MAS neither admits nor denies the allegations contained in Paragraph 137 because they are legal conclusions to which no response is required.

138. MAS neither admits nor denies the allegations contained in Paragraph 138 because they are legal conclusions to which no response is required.

139. MAS neither admits nor denies the allegations contained in Paragraph 139 because they are legal conclusions to which no response is required.

140. MAS neither admits nor denies the allegations contained in Paragraph 140 because they are legal conclusions to which no response is required.

141. MAS neither admits nor denies the allegations contained in Paragraph 141 because they are legal conclusions to which no response is required.

142. MAS neither admits nor denies the allegations contained in Paragraph 142 because they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 142.

143. MAS neither admits nor denies the allegations contained in Paragraph 143 because they are legal conclusions to which no response is required, but MAS denies that the funds claimed by MAS are forfeitable.

### **THIRD CLAIM FOR RELIEF**

#### **Forfeiture Under 18 U.S.C. § 981(a)(1)(A) - Money Laundering**

144. MAS restates and reaffirms its answers to Paragraphs 1 through 143 with the same force and effect as if stated herein.

145. MAS neither admits nor denies the allegations contained in Paragraph 145 because they are legal conclusions to which no response is required.

146. MAS neither admits nor denies the allegations contained in Paragraph 146 because they are legal conclusions to which no response is required.

147. MAS neither admits nor denies the allegations contained in Paragraph 147 because they are legal conclusions to which no response is required.

148. MAS neither admits nor denies the allegations contained in Paragraph 148 because they are legal conclusions to which no response is required.

149. MAS neither admits nor denies the allegations contained in Paragraph 149 because they are legal conclusions to which no response is required.

150. MAS neither admits nor denies the allegations contained in Paragraph 150 because they are legal conclusions to which no response is required, but MAS denies the funds claimed by MAS are forfeitable.

### **FOURTH CLAIM FOR RELIEF**

#### **Forfeiture Under 18 U.S.C. § 981(a)(1)(C) - Wire Fraud**

151. MAS restates and reaffirms its answers to Paragraphs 1 through 150 with the same force and effect as if stated herein.

152. MAS neither admits nor denies the allegations contained in Paragraph 152 because they are legal conclusions to which no response is required.

153. MAS neither admits nor denies the allegations contained in Paragraph 153 because they are legal conclusions to which no response is required.

154. MAS neither admits nor denies the allegations contained in Paragraph 154 because they are legal conclusions to which no response is required.

155. MAS neither admits nor denies the allegations contained in Paragraph 155 because they are legal conclusions to which no response is required.

156. MAS neither admits nor denies the allegations contained in Paragraph 156 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS states, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 156, therefore denied.

157. MAS neither admits nor denies the allegations contained in Paragraph 156 to the extent they are legal conclusions to which no response is required. To the extent the allegations are deemed factual, MAS states, MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 157, therefore denied.

## **VIII. CIVIL MONEY LAUNDERING PENALTIES**

### **18 U.S.C. § 1956**

158. MAS restates and reaffirms its answers to Paragraphs 1 through 157 with the same force and effect as if stated herein.

159. MAS neither admits nor denies the allegations contained in Paragraph 159 because they are legal conclusions to which no response is required.

160. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 160, therefore denied.

161. MAS is without knowledge or information sufficient to form a belief as to the truth of the allegations contained in Paragraph 161, therefore denied.

WHEREFORE, MAS respectfully requests that this Court dismiss Plaintiff's Complaint with prejudice in its entirety, find that the allegations regarding the funds claimed by MAS are without foundation, order the funds claimed by MAS to be returned, and award MAS its reasonable attorney's fees and costs.

### **DEFENSES AND AFFIRMATIVE DEFENSES**

#### **First Defense**

Plaintiff's claims are barred in whole or in part because Plaintiff has failed to state a claim upon which relief can be granted.

#### **Second Defense**

The Court lacks subject matter jurisdiction over the funds claimed by MAS.

#### **Third Defense**

This Court is not the proper venue for Plaintiff to bring the claims asserted in this action.

#### **Fourth Defense**

The funds claimed by MAS are not forfeitable under federal law, including without limitation 18 U.S.C. §§ 1955, 981(a)(1)(C) and 981(a)(1)(A).

#### **Fifth Defense**

MAS is an innocent owner of the funds claimed by MAS within the meaning of federal law, including without limitation 18 U.S.C. § 983(d).

#### **Sixth Defense**

MAS is a bona fide purchaser and/or seller for value within the meaning of federal law.

#### **Seventh Defense**

Forfeiture of the funds claimed by MAS would violate constitutional due process.

Eighth Defense

Forfeiture of the funds claimed by MAS would violate the Eighth Amendment's prohibition against excessive fines.

Ninth Defense

There is no in-rem jurisdiction with respect to the funds claimed by MAS.

Tenth Defense

The Complaint fails to state sufficiently detailed facts to support a reasonable belief that the government will be able to meet its burden of proof at trial with respect to the funds claimed by MAS.

**RESERVATION OF RIGHTS**

MAS reserves any and all other defenses that it may have to Plaintiff's Complaint and reserves all of its rights to alter, amend or add to these defenses as further information becomes available.

WHEREFORE, MAS respectfully requests that this Court dismiss Plaintiff's Complaint with prejudice in its entirety, find that the allegations regarding the funds claimed by MAS are without foundation, order the funds claimed by MAS to be returned, and award MAS its reasonable attorney's fees and costs.

Respectfully submitted,

/s/ Adam B. Michaels

Adam B. Michaels  
PEPPER HAMILTON, LLP  
620 Eighth Avenue  
37<sup>th</sup> Floor  
New York, NY 10018-1405  
[michaelsa@pepperlaw.com](mailto:michaelsa@pepperlaw.com)  
Tel: (212) 808-2700  
Fax: (212) 286-9806

Jeremy D. Frey (*pro hac vice*)  
PEPPER HAMILTON, LLP  
3000 Two Logan Square  
Eighteenth and Arch Streets  
Philadelphia, PA 19103-2799  
[frej@pepperlaw.com](mailto:frej@pepperlaw.com)  
Tel: (215) 981.4445  
Fax: (866) 422.3552

*Attorneys for MAS, Inc.*

DATED: November 30, 2011

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

----- x  
UNITED STATES OF AMERICA,

Plaintiff,

v.

: 11 Civ. 2564 (LBS)

POKERSTARS, *et al.*

Defendants,

ALL RIGHT, TITLE AND INTEREST IN  
THE ASSETS OF POKERSTARS, *et al.*

Defendants-in-rem.  
----- x

**CERTIFICATE OF SERVICE**

I hereby certify that on this 30th day of November, 2011, I electronically filed the foregoing Answer and Affirmative Defenses to Plaintiff's Verified First Amended Complaint with the Clerk of the Court by using the CM/ECF system, which will send a notice of electronic filing to the parties of record.

/s/ Adam B. Michaels

Adam B. Michaels  
PEPPER HAMILTON, LLP  
620 Eighth Avenue  
37<sup>th</sup> Floor  
New York, NY 10018-1405  
[michaelsa@pepperlaw.com](mailto:michaelsa@pepperlaw.com)  
Tel: (212) 808-2700  
Fax: (212) 286-9806

Jeremy D. Frey (*Pro hac vice*)  
PEPPER HAMILTON, LLP  
3000 Two Logan Square  
Eighteenth and Arch Streets  
Philadelphia, PA 19103-2799  
[frej@pepperlaw.com](mailto:frej@pepperlaw.com)  
Tel: (215) 981.4445  
Fax: (866) 422.3552

*Attorneys for MAS, Inc.*