

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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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

DECLARATION OF JASON H. COWLEY

JASON H. COWLEY, pursuant to the provisions of 28  
U.S.C. § 1746, declares as follows:

1. I am an Assistant United States Attorney in the  
office of Preet Bharara, United States Attorney for the Southern  
District of New York. I am one of the Assistant United States  
Attorneys responsible for representing the Government in the  
above-referenced case. I respectfully submit this declaration in  
support of the Government's motion for (1) for the entry of  
proposed stipulated order of settlement between the Government  
and certain Absolute Poker-affiliated parties; and (2) for an  
order, pursuant to Rule G(7) of the Supplemental Rules for  
Admiralty or Maritime Claims and Asset Forfeiture Actions,

permitting the United States Marshals Service to seize and conduct an interlocutory sale of all of the right, title, and interest in the assets of these Absolute Poker corporate entities, with the net proceeds generated by such sale to be held by the Government as substitute res for the ongoing litigation with other claimants who have asserted an interest in those assets.

2. Attached hereto as Exhibit A is a true and correct copy of a proposed stipulated order of settlement that has been reached by the Government and the following entities affiliated with Absolute Poker:

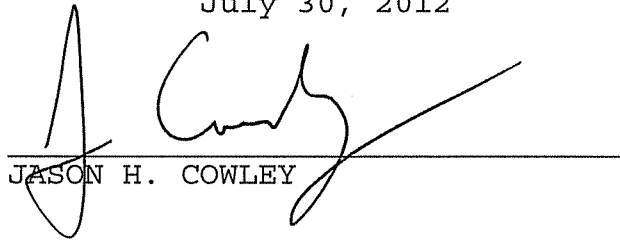
1. Absolute Poker
2. Ultimate Bet
3. Absolute Entertainment, S.A.
4. Blanca Games, Inc.
5. Hoop & Javelin Holdings Limited
6. Lacrosse Holdings Limited
7. Hoop Payment Solution Services Ltd.
8. Morning Bliss Overseas Ltd.

(Collectively, the "Absolute Poker Settlement Group").

3. Attached hereto as Exhibit B is a true and correct copy of a declaration executed by Mr. Jaime d'Almeida, a Director at Duff & Phelps LLC, in relation to this motion.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: New York, New York  
July 30, 2012



JASON H. COWLEY