

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

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 declaration executed by Jerry D. Bernstein, a partner with Blank Rome LLP.

3. Attached hereto as Exhibit B is a true and correct copy of a declaration executed by Young Jae Lee, the Chief Executive Officer of Quad Dimensions, Ltd. (with facsimile information redacted).

4. Attached hereto as Exhibit C is a true and correct copy of the declaration (excluding exhibits) of Thomas Steen Brandi, downloaded from the electronic court docket of the matter:

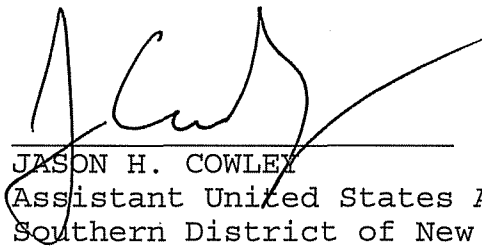
In re: Application of Madeira Fjord AS, its bankruptcy estate, for an Order to Conduct Discovery for Use in a Foreign Legal Proceeding, Pursuant to 28 U.S.C. § 1782, 12 Civ. 1465 (N.D. Ill. 2012).

5. I have spoken with a Deputy U.S. Marshal in the Southern District of New York, who has informed me that he has received the disc sent by Mr. Young Jae Lee of Quad Dimensions, Ltd.

6. I have spoken with Maggie Doherty of the U.S. Marshal Service, Complex Asset Unit. She has relayed that the Complex Asset Unit will oversee the liquidation of the assets in question if the motion for interlocutory sale is granted. Ms. Doherty has further relayed that the United States Marshal Service has the ability to retain a third-party business broker with industry expertise to market and sell the assets of the Absolute Poker Settlement Group.

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

Dated: New York, New York
September 21, 2012



JASON H. COWLEY
Assistant United States Attorney
Southern District of New York