

Exhibit B

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

- - - - - x
:
UNITED STATES OF AMERICA,
:
Plaintiff,
:
- v. -
:
POKERSTARS, et al.
:
Defendants;
:
ALL RIGHT, TITLE AND INTEREST IN
THE ASSETS OF POKERSTARS, et al.; :
Defendants-in-rem. :
- - - - - x

11 Civ. 2564 (LBS)

DECLARATION OF YOUNG JAE LEE

YOUNG JAE LEE, pursuant to the provisions of 28 U.S.C. § 1746, declares as follows:

1. I became the Chief Executive Officer of Quad Dimensions, Ltd. ("Quad Dimensions"), a software development company based in Seoul, South Korea, in 2012. In or about the mid-2000s, Quad Dimensions was hired by a group of companies doing business as Absolute Poker (collectively "Absolute Poker") to develop software to operate an online poker platform. Quad Dimensions developed "client program" software for Absolute Poker that created the player interface utilized by Absolute Poker for its online poker platform (the "Absolute Poker Software").

2. Since that time, Quad Dimensions has maintained the source code for the Absolute Poker Software in its offices in Seoul, South Korea. While Quad Dimensions has maintained possession of the source code, neither Quad Dimensions nor I in my personal capacity claim any legal, ownership, or beneficial rights in the Absolute Poker Software. Quad Dimensions has not assigned or pledged the Absolute Poker Software to any other party.

3. I have sent by commercial carrier to a Deputy United States Marshal located in New York, New York a compact disc containing the source code for the Absolute Poker Software. Quad Dimensions agrees (a) not to use or copy the Absolute Poker Software, (b) not to deliver a copy of the Absolute Poker Software to any other party without the consent of the United States Marshal Service, and (c) to delete any retained copies of the Absolute Poker Software at a later date upon request.

4. Also included in the compact disc is (a) software to control communications between the Absolute Poker Software and whatever server is being utilized in conjunction with the Absolute Poker Software (the "Server Software") and (b) software through which operators can manage the online poker platform (the "Back Room Software"). While the Server Software and the Back Room Software facilitate the operation of the Absolute Poker Software, they are not unique to the Absolute Poker online poker

platform. Quad Dimensions utilizes the Server Software and the Back Office software in a number of other capacities besides Absolute Poker, and did so prior to the development of the Absolute Poker Software. For avoidance of doubt, Quad Dimensions will continue to utilize the Server Software and the Back Office Software and waives no rights in regard to these items. They are included to facilitate the operation of the Absolute Poker Software.

5. At no charge to any party, I have directed employees of Quad Dimensions to review the source code in order to make the Absolute Poker Software ready for operation upon its sale.

6. I have also had discussions with representatives from the United States Marshal Service confirming that Quad Dimensions is available to be hired to assist any purchaser of the Absolute Poker Software in the initial installation of the Absolute Poker Software.

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

Dated: Indonesia
September 20, 2012



YOUNG JAE LEE
C.E.O., QUAD DIMENSIONS, LTD.