

Exhibit C

IN THE UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION

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In re: Application of Madeira Fjord AS, its	:	
bankruptcy estate, for an Order to Conduct	:	
Discovery for Use in a Foreign Legal Proceeding,	:	Civil Action No.: _____
Pursuant to 28 U.S.C. § 1782	:	
-----X	:	

DECLARATION OF THOMAS STEEN BRANDI

Thomas Steen Brandi declares pursuant to 28 U.S.C. §1746:

1. I am a citizen of Norway, residing in Oslo.

2. I respectfully submit this declaration in support of the application of the bankruptcy estate (the "Estate") of Madeira Fjord AS ("Madeira"), pursuant to 28 U.S.C. §1782, for an Order directing that Robert Ronald Janusz ("Janusz") produce certain documents and submit to deposition testimony in the Northern District of Illinois for use in the Madeira bankruptcy proceeding pending in Oslo, Norway.

3. I am an attorney and senior partner in the insolvency, restructuring and investigation department of Advokatfirmaet Selmer DA ("Selmer"), one of Norway's largest law firms. I have continuously practiced law in Norway since 1997. I am regularly appointed by Norwegian courts to serve as trustee/liquidator in bankruptcy proceedings, head of the debt negotiations committee in debt settlement proceedings, and/or investigator in respect of insolvency and asset tracing matters. My practice also includes assistance with financial restructurings, mergers and capital transactions.

4. Madeira was organized as a Norwegian corporation in or about January 2007. On or about May 10, 2011, Madeira was declared bankrupt by Oslo byfogdembete (the “Norwegian Bankruptcy Court”) pursuant to a proceeding identified as No. 11-076587KON-OBYF/1: Madeira Fjord. *See Exhibit A.* In addition, by the same order, I was appointed insolvency administrator of the Estate. *See Exhibit A.*

5. In addition, I have been appointed the sole director and Chairman of a Portuguese entity called Avoine – Servico de Consultadoria e Marketing, Lda (“Avoine”), which is a subsidiary of Madeira.

6. I am vested with the power and authority to control and operate Madeira and Avoine, and their respective subsidiaries and predecessors.

Brief History of Madeira and Related Entities and Transactions

7. According to the information gathered by the Estate thus far, Madeira is a holding company possessing certain rights and interests in an internet poker site known as “Absolute Poker.” The corporate structure of the entities comprising and/or related to Absolute Poker is very complex and convoluted. In addition, the many transactions associated with the assets of Absolute Poker are abstruse. But based on Madeira records found in Norway, the following facts appear to be true:

➤ In 2006, the company SGS (BVI) Inc. (“SGS”) was the parent company in the corporate structure of an internet gambling site known as “Absolute Poker.” SGS was owned by approximately 250 US shareholders.

➤ During or about 2006 a re-domicile process of the ownership of “Absolute Poker” began. The process was initiated through the sale of the shares in SGS’s subsidiary Absolute Entertainment SA (“AE”) to Tokwiros Enterprises ENRG

(“Tokwiro”), a Canadian sole proprietorship owned by former Indian Chief, Joseph Tokwiro Norton. Then, in 2007, SGS acquired 98% of the stock of Avoine, and transferred to Avoine the majority of SGS’s assets (including all Absolute Poker intellectual property, as well as SGS’s shares in certain of its subsidiaries – i.e., Fiducia Exchange Ltd. (“Fiducia”), Momentum Technologies Inc. (“Momentum”) and Panora Tech Belize Inc. (“Panora”) – for a nominal purchase price. Then, as the next step in a “mirror image merger,” the shareholders of SGS exchanged their stock for Madeira stock. As a result, the 250 American shareholders of SGS had become owners of Madeira, which owned Avoine, the assets of which were all the operating assets of the Absolute Poker business. At that point, SGS (then a shell) was dissolved.

➤ Later in 2007, Avoine sold the majority of its assets, including its shares in Panora, to AE (then owned by Tokwiro) for \$250 million against two promissory notes of \$125 million each. Each of the notes called for AE to make monthly interest and installment payments to Avoine, each payment in an amount exceeding \$1.7million. The sales agreements contain clauses pursuant to which Avoine was given security in the assets and the shares until the purchase price was paid in full. In September 2008 the parties entered into a separate security agreement (the “Security Agreement”).

➤ Then, in December 2008, Madeira/Avoine initiated a purported “rescission” of the \$250 million sale of assets and shares from Avoine to AE.

➤ Thereafter, it appears that Avoine executed an instrument called an Exercise of Secured Creditors Rights (the “Exercise Agreement”), by which Avoine instructed Tokwiro to transfer the assets and shares in AE (and thus the “Absolute Poker

assets”) to an entity called Blanca Games Inc. (“Blanca”), subject to Avoine’s continuing security interest in the assets.

8. To the best of my knowledge based on Norwegian records, almost none of the payments due under the notes given as part of the 2007 sale to AE have been paid to Avoine; and Avoine has also received none of the “license” payments due as a result of the purported “rescission” transaction. Thus, it appears that, in connection with the above-summarized transactions, the significant assets of Avoine – which were valued in 2007 at \$250 million and which were developed with capital supplied by about 250 innocent U.S. shareholders – have simply been misappropriated by those persons controlling the involved entities.

9. Based on the forgoing there may be basis to assert substantial claims on behalf of Madeira as well as on behalf of Madeira’s subsidiaries including Avoine.

Robert Ronald Janusz

10. Upon information and belief, Janusz is a resident of the Northern District of Illinois residing at 2n035 Indian Knoll, West Chicago, Illinois 60185-1779.

11. At all relevant times, until the commencement of the Madeira bankruptcy proceeding in May 2011, Janusz appears to have been the chief executive and chairman of both Madeira and Avoine. In that capacity, he was intimately involved in all of the transactions described above.

12. Janusz possesses substantial and exclusive knowledge of the business and structure of Madeira and its subsidiaries and predecessors that is not obtainable from other sources.

13. Additionally, upon Janusz's initiative and instruction, Madeira "loaned" \$3,125,000 to Universal Business Management Group, an entity operated and controlled by Janusz.

14. Pursuant to the Norwegian Bankruptcy Act¹, Janusz has an obligation as a former chairman of the board of directors of Madeira to inform Madeira and the administrator of the Estate about Madeira's business operations and economic conditions and to assist it in the procurement of correspondence, vouchers and other documents of importance to the bankruptcy proceedings.

15. Before seeking judicial assistance by means of this application under 28 U.S.C. §1782, the Estate has made several attempts to establish contact with Janusz, in order to obtain the necessary documentation and information by informal and efficient means. See Exh. B hereto.

16. Unfortunately, despite his statutory and fiduciary duties to cooperate with me as Trustee of the Estate, Janusz has failed and refused to respond to our inquiries.

¹ As translated unofficially, Article 101 of the Norwegian Bankruptcy Act states: "The Debtor's Obligation to Furnish Information etc. After the bankruptcy decree has been pronounced, the debtor is obliged to provide the bankruptcy court, the executive trustee, the other trustees and the auditor with all and any information about his financial conditions and his business conduct before and during the bankruptcy. The debtor shall also assist in procuring correspondence, accounting vouchers and other records of importance to the proceedings, and furnish all necessary assistance to secure the assets of the estate and determine the extent of its obligations. The debtor shall also to the necessary extent assist the executive trustee in connection with compliance of the information duty of § 85 first paragraph litra 8. The rules of § 18 second paragraph will similarly apply. The revenue authorities shall at the request of the bankruptcy court or the executive trustee furnish information about the debtor's capital and income. Regarding the accounting officer and the auditor's duty to assist the rules of § 18a will similarly apply."

The Requested Discovery

17. The discovery Madeira seeks from Janusz include documents and testimony relevant to the identification of assets and obligations related to the administration of the Madeira bankruptcy estate.

18. Madeira also seeks information regarding the corporate structure of the various entities related to Madeira.

19. Madeira also seeks information regarding the purchase, sale and transfer of stock and assets related to Madeira, including those related to "Absolute Poker".

20. The documents and testimony requested by Madeira are set forth in the proposed subpoena (attached hereto as Exhibit C), are narrowly tailored and seek only information relevant to the Madeira bankruptcy proceeding.

The Madeira Bankruptcy

21. The Norwegian Bankruptcy Court has taken no action to preclude Madeira from seeking documents and testimony from Janusz. I am also not aware of any rule or order of the Norwegian courts that would be violated by Madeira's discovery requests.

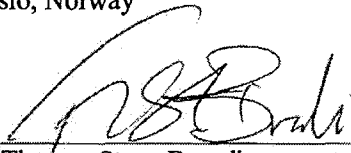
22. The purpose of the Norwegian bankruptcy proceeding is to marshal the assets of the debtor for orderly distribution to creditors. The proceedings in the Norwegian Bankruptcy Court are similar to those in the United States. The Norwegian Bankruptcy Court will review and admit evidence and hear testimony from witnesses in connection with the administration and liquidation of a bankruptcy estate.

23. I have reviewed Local Rule 26.4 in this District, which states "Where an interested person requests to take the testimony or statement of any person pursuant to 28 U.S.C. §1782 for use in a proceeding in a foreign or international tribunal, notice to the parties before

the foreign or international tribunal must be provided except where the requesting party shows cause why notice could not be given.” Notice of this application pursuant to 28 U.S.C. §1782 has been given to the Norwegian Bankruptcy Court, and to all persons who have filed claims as creditors of the Estate, pursuant to the notice requirements applicable to proceedings in that court.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on February 29, 2012, in Oslo, Norway


Thomas Steen Brandi, as trustee