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

IN RE:)	
)	
EQUIPMENT ACQUISITION RESOURCES, INC.)	Case No.: 09 B 39937
)	
Debtor.)	Hon. Susan Pierson Sonderby
_____)	
)	
WILLIAM A. BRANDT, JR., not individually but solely)	
in his capacity as Plan Administrator for EQUIPMENT)	
ACQUISITION RESOURCES, INC.,)	
)	
Plaintiff,)	
)	
v.)	Adv. No. 11 A 2216
)	
SHELDON PLAYER,)	
)	
Defendant.)	

AFFIDAVIT OF WILLIAM A. BRANDT, JR.

I, William A. Brandt, Jr., being duly sworn, depose and state as follows:

1. I am over the age of 18 and under no legal disability.
2. I am the Plan Administrator of Equipment Acquisition Resources, Inc. ("EAR") pursuant to the Order of Confirmation entered by the Court on or about July 15, 2010 which approved the Second Amended Plan of Liquidation.

3. EAR made one fifty-six (156) payments to Defendant, Sheldon Player ("Player") in the two-year period from October 23, 2007 to October 23, 2009. Player accepted and deposited these payments. The total amount of payments made in the two-year period prior to the Petition Date is \$14,205,662.00. A spreadsheet of the payments made to Player in the two-year period prior to the Petition Date is attached as Exhibit 1. These are the payments which the Complaint seeks to avoid and recover in Count I.

4. EAR made one hundred thirty-seven (137) payments to Defendant, Player in the two-year period from October 23, 2005 to October 23, 2007. Player accepted and deposited these payments. The total amount of payments made in the two-year period prior to the Petition Date is \$4,117,742.00. A spreadsheet of the payments made to Player in the two-year period prior to the Petition Date is attached as Exhibit 2. These are the payments which the Complaint seeks to avoid and recover in Count II.

5. I have reviewed the allegations contained in the Complaint filed in this case, a copy of which is attached as Exhibit 3. All of the allegations are true and accurate to my knowledge.

6. The investigation that personnel in my office have taken of the books and records of EAR under my supervision (the "Investigation") has not indicated any corporate purpose for EAR to have made \$18,323,404.00 in payments to Player during the four-year period prior to the Petition Date. EAR executed the transactions at issue in order to benefit Player at its creditors' expense. EAR's funds were used to enrich Player by utilizing those assets to purchase real or personal property for Player's benefit and through cash distributions from EAR. EAR's scheme had the actual intent to hinder, delay or defraud creditors because it caused the Debtor to take on insurmountable debt while simultaneously siphoning millions of dollars to Player which prevented the Debtor from having.

7. The Investigation has also demonstrated that EAR was insolvent before October, 2005 until the filing of the bankruptcy. To reach this conclusion, I rely on the analysis performed by Patrick O'Malley of my office, which is detailed in his affidavit in support of the Motion for Default in this case.

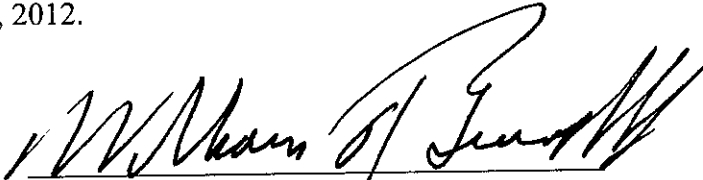
8. In my capacity as Plan Administrator, I incurred a filing fee of \$250.00 in connection with the filing of this case and \$125.00 for the employment of a special process server.

9. The total judgment amount which I am seeking against Player is \$18,323,779.00, comprised of \$18,323,404.00 and \$375.00 in out of pocket costs.

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FURTHER AFFIANT SAYETH NOT.

Executed on this ~~16th~~ day of March, 2012.


WILLIAM A. BRANDT, JR.

SUBSCRIBED and SWORN to before me
this ~~16th~~ day of March, 2012.


NOTARY PUBLIC



EXHIBIT B-1

Sheldon Player			
EAR BANK ACCOUNT:	PAYEE:	AMOUNT:	DATE:
JSBT (5419)	Sheldon Player	\$5,851.69	10/23/07
JSBT (5419)	Sheldon Player	\$60,000.00	10/29/07
JSBT (5419)	Sheldon Player	\$8,267.02	11/01/07
NSB (2131)	Sheldon Player	\$11,200.00	11/08/07
NSB (2131)	Sheldon Player	\$400.00	11/13/07
NSB (2131)	Sheldon Player	\$1,000.00	11/14/07
JSBT (5419)	Sheldon Player	\$265,000.00	11/14/07
JSBT (5419)	Sheldon Player	\$220,000.00	11/19/07
JSBT (5419)	Sheldon Player	\$5,851.69	11/23/07
NSB (2131)	Sheldon Player	\$1,063.26	11/26/07
NSB (2131)	Sheldon Player	\$12,000.00	11/28/07
NSB (2131)	Sheldon Player	\$5,000.00	11/30/07
JSBT (5419)	Sheldon Player	\$8,267.02	12/04/07
NSB (2131)	Sheldon Player	\$6,028.19	12/06/07
NSB (2131)	Sheldon Player	\$5,934.73	12/10/07
NSB (2131)	Sheldon Player	\$5,000.00	12/21/07
JSBT (5419)	Sheldon Player	\$5,851.69	12/26/07
JSBT (5419)	Sheldon Player	\$1,500,247.53	01/02/08
JSBT (5419)	Sheldon Player	\$50,000.00	01/08/08
NSB (2131)	Sheldon Player	\$10,000.00	01/10/08
JSBT (5419)	Sheldon Player	\$10,000.00	01/18/08
NSB (2131)	Sheldon Player	\$10,000.00	01/23/08
JSBT (5419)	Sheldon Player	\$375,000.00	01/28/08
NSB (2131)	Sheldon Player	\$5,000.00	01/29/08
JSBT (5419)	Sheldon Player	\$175,000.00	02/11/08
JSBT (5419)	Sheldon Player	\$491,184.03	02/12/08
NSB (2131)	Sheldon Player	\$8,000.00	02/15/08
JSBT (5419)	Sheldon Player	\$100,000.00	03/03/08
JSBT (5419)	Sheldon Player	\$10,000.00	03/03/08
JSBT (5419)	Sheldon Player	\$38.75	03/03/08
NSB (2131)	Sheldon Player	\$10,000.00	03/05/08
JSBT (5419)	Sheldon Player	\$35,000.00	03/17/08
JSBT (5419)	Sheldon Player	\$160,000.00	03/27/08
JSBT (5419)	Sheldon Player	\$422,000.00	03/31/08
NSB (2131)	Sheldon Player	\$20,000.00	04/03/08
BOJH (0710)	Sheldon Player	\$550.00	04/15/08
JSBT (5419)	Sheldon Player	\$985,110.62	04/18/08
JSBT (5419)	Sheldon Player	\$200,000.00	04/21/08
JSBT (5419)	Sheldon Player	\$10,000.00	04/25/08

JSBT (5419)	Sheldon Player	\$25,000.00	04/29/08
JSBT (5419)	Sheldon Player	\$100,000.00	04/30/08
JSBT (5419)	Sheldon Player	\$674,378.71	05/08/08
JSBT (5419)	Sheldon Player	\$9,990.96	05/09/08
NSB (2131)	Sheldon Player	\$15,000.00	05/12/08
JSBT (5419)	Sheldon Player	\$585,591.58	05/12/08
JSBT (5419)	Sheldon Player	\$225,000.00	05/12/08
BOJH (0710)	Sheldon Player	\$550.00	05/15/08
JSBT (5419)	Sheldon Player	\$210,000.00	05/19/08
JSBT (5419)	Sheldon Player	\$320,000.00	05/27/08
NSB (2131)	Sheldon Player	\$15,000.00	05/28/08
BOJH (0710)	Sheldon Player	\$550.00	06/15/08
NSB (2131)	Sheldon Player	\$30,000.00	06/16/08
NSB (2131)	Sheldon Player	\$10,000.00	06/26/08
BOJH (0710)	Sheldon Player	\$317,000.00	07/07/08
BOJH (0710)	Sheldon Player	\$9,900.00	07/15/08
BOJH (0710)	Sheldon Player	\$550.00	07/15/08
BOJH (0710)	Sheldon Player	\$9,900.00	07/15/08
NSB (2131)	Sheldon Player	\$10,000.00	07/28/08
NSB (2131)	Sheldon Player	\$130,000.00	07/29/08
BOJH (0710)	Sheldon Player	\$595.00	08/10/08
BOJH (0710)	Sheldon Player	\$9,500.00	08/18/08
NSB (2131)	Sheldon Player	\$30,000.00	08/19/08
NSB (2131)	Sheldon Player	\$50,000.00	08/20/08
NSB (2131)	Sheldon Player	\$100,000.00	08/25/08
NSB (2131)	Sheldon Player	\$280,000.00	08/26/08
BOJH (0710)	Sheldon Player	\$595.00	09/02/08
NSB (2131)	Sheldon Player	\$100,000.00	09/02/08
NSB (2131)	Sheldon Player	\$100,000.00	09/04/08
NSB (2131)	Sheldon Player	\$40,000.00	09/08/08
BOJH (0710)	Sheldon Player	\$4,900.00	09/09/08
BOJH (0710)	Sheldon Player	\$2,900.00	09/10/08
BOJH (0710)	Sheldon Player	\$4,900.00	09/10/08
BOJH (0710)	Sheldon Player	\$2,500.00	09/11/08
NSB (2131)	Sheldon Player	\$40,000.00	09/11/08
BOJH (0710)	Sheldon Player	\$2,500.00	09/11/08
NSB (2131)	Sheldon Player	\$320,000.00	09/22/08
NSB (2131)	Sheldon Player	\$68,000.00	09/24/08
NSB (2131)	Sheldon Player	\$230,000.00	09/26/08
NSB (2131)	Sheldon Player	\$12,200.00	09/30/08
BOJH (0710)	Sheldon Player	\$4,500.00	10/02/08
BOJH (0710)	Sheldon Player	\$595.00	10/02/08

BOJH (0710)	Sheldon Player	\$4,500.00	10/02/08
BOJH (0710)	Sheldon Player	\$4,900.00	10/03/08
NSB (2131)	Sheldon Player	\$45,000.00	10/07/08
NSB (2131)	Sheldon Player	\$20,000.00	10/14/08
BOJH (0710)	Sheldon Player	\$550.00	10/15/08
NSB (2131)	Sheldon Player	\$30,000.00	10/15/08
NSB (2131)	Sheldon Player	\$500,000.00	10/16/08
BOJH (0710)	Sheldon Player	\$4,700.00	10/22/08
BOJH (0710)	Sheldon Player	\$4,700.00	10/22/08
BOJH (0710)	Sheldon Player	\$4,800.00	10/23/08
BOJH (0710)	Sheldon Player	\$4,800.00	10/23/08
BOJH (0710)	Sheldon Player	\$7,500.00	10/26/08
BOJH (0710)	Sheldon Player	\$7,500.00	10/27/08
NSB (2131)	Sheldon Player	\$15,000.00	11/05/08
NSB (2131)	Sheldon Player	\$425,000.00	11/10/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/10/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/12/08
NSB (2131)	Sheldon Player	\$25,000.00	11/13/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/13/08
BOJH (0710)	Sheldon Player	\$550.00	11/15/08
BOJH (0710)	Sheldon Player	\$5,000.00	11/17/08
NSB (2131)	Sheldon Player	\$1,979.53	11/17/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/18/08
NSB (2131)	Sheldon Player	\$110,000.00	11/25/08
BOJH (0710)	Sheldon Player	\$595.00	11/28/08
NSB (2131)	Sheldon Player	\$200,000.00	12/02/08
BOJH (0710)	Sheldon Player	\$9,800.00	12/05/08
NSB (2131)	Sheldon Player	\$200,000.00	12/11/08
BOJH (0710)	Sheldon Player	\$4,900.00	12/19/08
BOJH (0710)	Sheldon Player	\$4,900.00	12/20/08
NSB (2131)	Sheldon Player	\$25,000.00	12/22/08
NSB (2131)	Sheldon Player	\$100,000.00	12/23/08
NSB (2131)	Sheldon Player	\$125,000.00	12/24/08
BOJH (0710)	Sheldon Player	\$250,000.00	01/05/09
BOJH (0710)	Sheldon Player	\$250,000.00	01/06/09
NSB (2131)	Sheldon Player	\$100,000.00	01/07/09
BOJH (0710)	Sheldon Player	\$4,900.00	01/12/09
NSB (2131)	Sheldon Player	\$43,000.00	01/14/09
NSB (2131)	Sheldon Player	\$30,000.00	01/21/09
NSB (2131)	Sheldon Player	\$130,000.00	01/23/09
NSB (2131)	Sheldon Player	\$50,000.00	01/28/09
NSB (2131)	Sheldon Player	\$128,000.00	02/05/09

NSB (2131)	Sheldon Player	\$200,000.00	02/13/09
NSB (2131)	Sheldon Player	\$150,000.00	03/04/09
NSB (2131)	Sheldon Player	\$10,000.00	03/09/09
NSB (2131)	Sheldon Player	\$110,000.00	03/11/09
NSB (2131)	Sheldon Player	\$80,000.00	03/18/09
NSB (2131)	Sheldon Player	\$5,000.00	03/19/09
NSB (2131)	Sheldon Player	\$5,000.00	03/27/09
NSB (2131)	Sheldon Player	\$10,000.00	04/01/09
BOJH (0710)	Sheldon Player	\$550.00	04/15/09
NSB (2131)	Sheldon Player	\$40,000.00	04/30/09
NSB (2131)	Sheldon Player	\$50,000.00	05/01/09
NSB (2131)	Sheldon Player	\$10,000.00	05/05/09
BOJH (0710)	Sheldon Player	\$4,900.00	05/08/09
BOJH (0710)	Sheldon Player	\$550.00	05/15/09
NSB (2131)	Sheldon Player	\$1,000.00	05/18/09
BOJH (0710)	Sheldon Player	\$4,300.00	05/19/09
BOJH (0710)	Sheldon Player	\$4,300.00	05/19/09
NSB (2131)	Sheldon Player	\$5,000.00	05/20/09
NSB (2131)	Sheldon Player	\$430,000.00	05/28/09
NSB (2131)	Sheldon Player	\$2,300.00	06/04/09
NSB (2131)	Sheldon Player	\$3,500.00	06/05/09
BOJH (0710)	Sheldon Player	\$550.00	06/15/09
NSB (2131)	Sheldon Player	\$20,000.00	06/15/09
NSB (2131)	Sheldon Player	\$38,000.00	06/16/09
NSB (2131)	Sheldon Player	\$265,000.00	06/25/09
NSB (2131)	Sheldon Player	\$65,000.00	06/25/09
NSB (2131)	Sheldon Player	\$349,000.00	06/29/09
NSB (2131)	Sheldon Player	\$104,000.00	06/30/09
NSB (2131)	Sheldon Player	\$2,000.00	07/10/09
BOJH (0710)	Sheldon Player	\$595.00	07/14/09
BOJH (0710)	Sheldon Player	\$550.00	07/15/09
BOJH (0710)	Sheldon Player	\$550.00	08/15/09
BOJH (0710)	Sheldon Player	\$4,900.00	12/20/09
TOTAL:		\$14,205,662.00	

EXHIBIT B-2

- Sheldon Player			
EAR BANK ACCOUNT:	PAYEE:	AMOUNT:	DATE:
Harris Bank (8036)	Sheldon Player	\$5,860.00	11/3/05
Harris Bank (8036)	Sheldon Player	\$5,000.00	11/8/05
Harris Bank (8036)	Sheldon Player	\$4,500.00	11/15/05
Harris Bank (8036)	Sheldon Player	\$5,950.00	11/22/05
Harris Bank (8036)	Sheldon Player	\$9,300.00	12/7/05
Harris Bank (8036)	Sheldon Player	\$3,210.00	12/28/05
Harris Bank (8036)	Sheldon Player	\$8,900.00	1/10/06
Harris Bank (8036)	Sheldon Player	\$3,000.00	1/19/06
Harris Bank (8036)	Sheldon Player	\$8,900.00	2/2/06
Harris Bank (8036)	Sheldon Player	\$3,500.00	2/6/06
Harris Bank (8036)	Sheldon Player	\$3,300.00	2/13/06
Harris Bank (8036)	Sheldon Player	\$5,005.00	3/1/06
Banco Popular (2389)	Sheldon Player	\$1,400.00	3/9/06
Harris Bank (8036)	Sheldon Player	\$5,000.00	3/9/06
Banco Popular (2389)	Sheldon Player	\$5,000.00	3/14/06
Banco Popular (2389)	Sheldon Player	\$6,800.00	3/22/06
JSBT (5419)	Sheldon Player	\$8,267.02	04/05/06
Banco Popular (2389)	Sheldon Player	\$3,597.79	4/7/06
Banco Popular (2389)	Sheldon Player	\$5,100.00	4/7/06
Banco Popular (2389)	Sheldon Player	\$6,105.00	4/20/06
JSBT (5419)	Sheldon Player	\$8,267.02	05/01/06
Banco Popular (2389)	Sheldon Player	\$5,925.00	5/3/06
Banco Popular (2389)	Sheldon Player	\$4,300.00	5/15/06
Banco Popular (2389)	Sheldon Player	\$6,000.00	5/22/06
Banco Popular (2389)	Sheldon Player	\$9,500.00	5/31/06
JSBT (5419)	Sheldon Player	\$8,267.02	06/01/06
Banco Popular (2389)	Sheldon Player	\$1,400.00	6/2/06
Banco Popular (2389)	Sheldon Player	\$4,510.00	6/16/06
JSBT (5419)	Sheldon Player	\$20,000.00	06/26/06
Banco Popular (2389)	Sheldon Player	\$4,420.00	6/30/06
Banco Popular (2389)	Sheldon Player	\$4,420.00	7/3/06
JSBT (5419)	Sheldon Player	\$9,900.00	07/03/06
JSBT (5419)	Sheldon Player	\$8,267.02	07/03/06
Banco Popular (2389)	Sheldon Player	\$3,500.00	7/5/06
JSBT (5419)	Sheldon Player	\$25,000.00	07/18/06
Banco Popular (2389)	Sheldon Player	\$4,100.00	7/19/06
Banco Popular (2389)	Sheldon Player	\$3,118.04	7/27/06
JSBT (5419)	Sheldon Player	\$200,000.00	07/27/06
JSBT (5419)	Sheldon Player	\$8,267.02	08/01/06

Banco Popular (2389)	Sheldon Player	\$3,700.00	8/4/06
Banco Popular (2389)	Sheldon Player	\$4,289.29	8/8/06
Banco Popular (2389)	Sheldon Player	\$2,850.00	8/25/06
JSBT (5419)	Sheldon Player	\$8,267.02	09/01/06
Banco Popular (2389)	Sheldon Player	\$5,000.00	9/5/06
Banco Popular (2389)	Sheldon Player	\$4,653.94	9/18/06
JSBT (5419)	Sheldon Player	\$10,000.00	09/25/06
BOJH (0710)	Sheldon Player	\$10,000.00	09/25/06
JSBT (5419)	Sheldon Player	\$1,700,000.00	10/02/06
JSBT (5419)	Sheldon Player	\$8,267.02	10/02/06
Banco Popular (2389)	Sheldon Player	\$4,840.90	10/4/06
Banco Popular (2389)	Sheldon Player	\$5,400.00	10/6/06
JSBT (5419)	Sheldon Player	\$100,000.00	10/10/06
JSBT (5419)	Sheldon Player	\$20,000.00	10/16/06
Banco Popular (2389)	Sheldon Player	\$5,065.00	10/26/06
JSBT (5419)	Sheldon Player	\$400,000.00	10/30/06
JSBT (5419)	Sheldon Player	\$8,267.02	11/01/06
Banco Popular (2389)	Sheldon Player	\$885.00	11/2/06
Banco Popular (2389)	Sheldon Player	\$3,500.00	11/3/06
Banco Popular (2389)	Sheldon Player	\$4,150.00	11/14/06
JSBT (5419)	Sheldon Player	\$100,000.00	11/27/06
Banco Popular (2389)	Sheldon Player	\$2,625.00	11/28/06
JSBT (5419)	Sheldon Player	\$8,267.02	12/04/06
Banco Popular (2389)	Sheldon Player	\$5,001.88	12/6/06
JSB&T (5419)	Sheldon Player	\$6,000.00	12/12/06
BOJH (0710)	Sheldon Player	\$6,000.00	12/12/06
Banco Popular (2389)	Sheldon Player	\$5,546.02	12/13/06
JSBT (5419)	Sheldon Player	\$10,000.00	12/13/06
JSBT (5419)	Sheldon Player	\$6,000.00	12/18/06
Fifth Third (8443)	Sheldon Player	\$4,000.00	1/4/07
JSB&T (5419)	Sheldon Player	\$6,000.00	01/16/07
JSBT (5419)	Sheldon Player	\$8,267.02	02/01/07
JSBT (5419)	Sheldon Player	\$15,000.00	02/05/07
Fifth Third (8443)	Sheldon Player	\$5,000.00	2/9/07
Fifth Third (8443)	Sheldon Player	\$5,000.00	2/10/07
JSB&T (5419)	Sheldon Player	\$14,000.00	02/12/07
JSB&T (5419)	Sheldon Player	\$2,000.00	02/19/07
Fifth Third (8443)	Sheldon Player	\$11,210.00	02/22/07
JSBT (5419)	Sheldon Player	\$5,851.69	02/23/07
JSBT (5419)	Sheldon Player	\$2,000.00	02/23/07
JSBT (5419)	Sheldon Player	\$8,267.02	03/01/07
JSBT (5419)	Sheldon Player	\$1,500.00	03/01/07

Fifth Third (8443)	Sheldon Player	\$2,605.00	3/7/07
Fifth Third (8443)	Sheldon Player	\$5,628.72	3/12/07
JSBT (5419)	Sheldon Player	\$10,000.00	03/12/07
JSBT (5419)	Sheldon Player	\$2,000.00	03/16/07
Fifth Third (8443)	Sheldon Player	\$2,200.00	3/21/07
JSBT (5419)	Sheldon Player	\$70,000.00	03/26/07
JSBT (5419)	Sheldon Player	\$5,851.69	03/28/07
JSBT (5419)	Sheldon Player	\$8,267.02	04/02/07
JSBT (5419)	Sheldon Player	\$50,000.00	04/03/07
JSBT (5419)	Sheldon Player	\$6,000.00	04/09/07
Fifth Third (8443)	Sheldon Player	\$1,301.59	4/10/07
Fifth Third (8443)	Sheldon Player	\$3,375.00	4/10/07
JSBT (5419)	Sheldon Player	\$125,000.00	04/16/07
Fifth Third (8443)	Sheldon Player	\$4,469.65	4/17/07
JSBT (5419)	Sheldon Player	\$2,000.00	04/20/07
JSBT (5419)	Sheldon Player	\$5,851.69	04/23/07
Fifth Third (8443)	Sheldon Player	\$11,085.34	4/27/07
JSBT (5419)	Sheldon Player	\$7,500.00	05/03/07
JSBT (5419)	Sheldon Player	\$8,267.02	05/04/07
JSBT (5419)	Sheldon Player	\$5,000.00	05/14/07
Fifth Third (8443)	Sheldon Player	\$1,897.33	5/18/07
JSBT (5419)	Sheldon Player	\$10,000.00	05/25/07
JSBT (5419)	Sheldon Player	\$25,000.00	05/29/07
JSBT (5419)	Sheldon Player	\$8,267.02	06/01/07
JSBT (5419)	Sheldon Player	\$5,851.69	06/01/07
Fifth Third (8443)	Sheldon Player	\$4,285.01	6/4/07
Fifth Third (8443)	Sheldon Player	\$6,560.00	6/8/07
JSBT (5419)	Sheldon Player	\$5,000.00	06/13/07
Fifth Third (8443)	Sheldon Player	\$3,010.00	6/25/07
JSBT (5419)	Sheldon Player	\$10,000.00	06/25/07
JSBT (5419)	Sheldon Player	\$5,851.69	06/25/07
JSBT (5419)	Sheldon Player	\$8,267.02	07/02/07
JSBT (5419)	Sheldon Player	\$83,000.00	07/03/07
Fifth Third (8443)	Sheldon Player	\$4,000.00	7/11/07
Fifth Third (8443)	Sheldon Player	\$3,215.74	7/18/07
Fifth Third (8443)	Sheldon Player	\$8,377.05	7/25/07
JSBT (5419)	Sheldon Player	\$110,000.00	07/27/07
JSBT (5419)	Sheldon Player	\$8,267.02	08/01/07
JSBT (5419)	Sheldon Player	\$5,851.69	08/01/07
JSBT (5419)	Sheldon Player	\$7,000.00	08/08/07
JSBT (5419)	Sheldon Player	\$15,000.00	08/09/07
Fifth Third (8443)	Sheldon Player	\$7,775.00	8/17/07

JSBT (5419)	Sheldon Player	\$5,851.69	08/23/07
JSBT (5419)	Sheldon Player	\$201,119.44	08/27/07
JSBT (5419)	Sheldon Player	\$52,000.00	08/27/07
JSBT (5419)	Sheldon Player	\$12,000.00	09/04/07
Fifth Third (8443)	Sheldon Player	\$5,634.65	9/5/07
JSBT (5419)	Sheldon Player	\$8,267.02	09/06/07
JSBT (5419)	Sheldon Player	\$5,851.69	09/24/07
Fifth Third (8443)	Sheldon Player	\$5,340.00	9/28/07
JSBT (5419)	Sheldon Player	\$12,500.00	10/05/07
JSBT (5419)	Sheldon Player	\$8,267.02	10/05/07
Fifth Third (8443)	Sheldon Player	\$7,325.00	10/9/07
JSBT (5419)	Sheldon Player	\$100,000.00	10/16/07
JSBT (5419)	Sheldon Player	\$15,000.00	10/19/07
Fifth Third (8443)	Sheldon Player	\$2,179.74	10/22/07
TOTAL:		\$4,117,742.00	

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

IN RE:)	
)	
EQUIPMENT ACQUISITION RESOURCES, INC.)	Case No.: 09 B 39937
)	
Debtor.)	Hon. John H. Squires
_____)	
)	
WILLIAM A. BRANDT, JR., not individually but solely)	
in his capacity as Plan Administrator for EQUIPMENT)	
ACQUISITION RESOURCES, INC.,)	
)	
Plaintiff,)	
)	
v.)	Adv. No. _____
)	
SHELDON PLAYER,)	
)	
Defendant.)	

**ADVERSARY COMPLAINT FOR AVOIDANCE
AND RECOVERY OF FRAUDULENT TRANSFERS**

Plaintiff, William A. Brandt ("Plaintiff" or "Brandt"), not individually but solely in his capacity as Plan Administrator for Equipment Acquisition Resources, Inc. (the "Debtor" or "EAR"), by his attorneys, Arnstein & Lehr LLP, hereby files this Adversary Complaint for Avoidance and Recovery of Fraudulent Transfers against Sheldon Player ("Player" or "Defendant"). In support of its Adversary Complaint, Plaintiff states as follows:

ALLEGATIONS COMMON TO ALL COUNTS

I. THE PARTIES

1. On or about October 23, 2009 (the "Petition Date"), the Debtor filed a Voluntary Petition (the "Petition") under Chapter 11 of the United States Bankruptcy Code with the United

States Bankruptcy Court for the Northern District of Illinois. The Debtor formerly operated in several buildings near its headquarters at 555 S. Vermont Street, Palatine, Illinois.

2. On or about July 15, 2010, the United States Bankruptcy Court approved the Debtor's Second Amended Plan of Liquidation, pursuant to which the Debtor executed the Plan Administrator Agreement which named Brandt as Plan Administrator of the Debtor.

3. Player is a resident of the state of Wyoming and currently resides at 100 E. Main Street, Lander, Wyoming 82520.

II. JURISDICTION AND VENUE

4. This Court has jurisdiction over this adversary proceeding pursuant to 28 U.S.C. §§ 157 and 1334, and internal operating procedure 15(a) of the Federal District Court for the Northern District of Illinois because this action is related to the underlying bankruptcy case of Equipment Acquisition Resources, Inc. which is pending before this Court and is a civil proceeding arising under § 548 and § 544 of the United States Bankruptcy Code. This Court also has jurisdiction over this adversary proceeding pursuant to Section 105(a) of the Bankruptcy Code and Federal Rule of Bankruptcy Procedure 7001(1).

5. This is a core proceeding under 28 U.S.C. § 157. If for any reason this court determines that all or any portion of this proceeding is non-core, Brandt consents to the entry of a final order by this Court.

6. The chapter 11 bankruptcy case is pending before this Court. Accordingly, venue of this adversary proceeding is proper in this Court under 28 U.S.C. § 1409(a).

III. BACKGROUND FACTS

7. The Debtor was incorporated in 1997 under the laws of Illinois. Under its business model, the Debtor was designed to operate as a refurbisher of special machinery, a manufacturer of high-end technology parts, and a process developer for the manufacturing of high-technology parts. The bulk of the Debtor's stated revenue was derived from the refurbishing and selling high-tech machinery. The Debtor was set up to purchase high-tech equipment near the end of its life-cycle at low prices relative to the cost of a new unit, and then refurbish the equipment for sale to end-users at substantial gross margins using a propriety process. Eventually, the Debtor's apparent success came to an end, and the systematic abuse of the Debtor was revealed. Investigation by Brandt uncovered that EAR was a Ponzi-like scheme implemented for Player's personal enrichment.

8. In the period from at least 2005 until October 8, 2009, the Debtor engaged in a massive fraud by which it sold equipment at inflated prices and leased the equipment back from various lenders. The Debtor misrepresented the value of the equipment, and pledged certain equipment multiple times to secure the financing. During this period of time, one or more of the officers, directors, and shareholders of the Debtor knew that the Debtor was engaged in the fraud. The Debtor transferred substantial amounts of money to its board of directors, officers, and others detailed below during this time.

9. The Debtor entered into unnecessary and harmful financing and lease agreements related to over-valued machinery. As part of this fraudulent scheme, the Debtor entered into financing and financing-type lease agreements with certain entities (the "Financial Entities") related to equipment that was allegedly owned by Machine Tools Direct, Inc. ("MTD"). However, MTD was a mere straw-man in the Debtor's scheme.

10. Many, if not all, of the sale invoices from MTD sent to the Financial Entities grossly overstated the value of the underlying equipment. Moreover, MTD “purchased” the underlying equipment from the Debtor mere days before MTD sold the equipment to either the Debtor or the Financing Entity. In those instances, the Debtor transferred title to the underlying equipment to MTD. MTD then sold that equipment to the Debtor (or the Financial Entity in the case of a lease) at an inflated purchase price. As a result of this scheme, the Debtor leased equipment at a cost far in excess of its actual value.

11. At first glance, the transactions might appear beneficial to the Debtor due to increased sales revenue. However, the Debtor could not and did not benefit from these circular transfers since the Debtor paid far more for the equipment under the financing or lease agreements than it ever received via the sale to MTD. Moreover, this scheme prevented the Debtor from having the funds necessary to repay the related financing or lease obligations, thus requiring the Debtor to enter into an increasing number of these fraudulent transactions in order to have sufficient funds to repay its current obligations. In effect, the Debtor’s transactions amounted to a Ponzi-scheme where funds from later Financing Entities were used to repay the Debtor’s obligations under earlier financing and lease obligations.

12. On information and belief, the Debtor executed the transactions at issue in order to benefit Player at its creditors’ expense. The Debtor’s funds were used to enrich Player by utilizing those assets to purchase real or personal property for Player’s benefit and through cash distributions from the Debtor. The Debtor’s scheme had the actual intent to hinder, delay or defraud creditors because it caused the Debtor to take on insurmountable debt while simultaneously siphoning millions of dollars to Player which prevented the Debtor from having

the funds necessary to pay its creditors. As a result, the Debtor has creditors holding millions of dollars in claims as a result of EAR's unpaid lease obligations.

13. On October 8, 2009, after it became apparent that the Debtor engaged in fraudulent activity, the members of the Debtor's board of directors and its officers, including Donna Malone ("Malone") and Mark Anstett ("Anstett"), resigned. The shareholders elected Brandt as the sole member of the board of directors and as the Chief Restructuring Officer. Brandt filed the bankruptcy petition to manage the Debtor's assets for the benefit of all creditors.

14. Player is married to Malone and played an integral role in structuring and effectuating the transactions which constituted the fraud described above. In addition, Player had the power, authority, and/or ability to sign checks on the Debtor's accounts. The Debtor paid Player in excess of \$18 million throughout the four year period prior to the Petition Date for their "work" effectuating the fraudulent scheme.

13. Brandt's investigation has determined that on one hundred fifty-six occasions from October 23, 2007 to October 23, 2009, the two year period prior to the Petition Date, the Debtor made transfers to Player via check and/or wire transfer. Player accepted and deposited these checks and accepted the wire transfers.

14. The aggregate amount of the payments within the two year period prior to the Petition Date, October 23, 2007 to October 23, 2009, was \$14,205,662.00. Exhibit A to this Complaint sets forth the payments totaling \$14,205,662.00.

15. In addition, Brandt's investigation has determined that on one hundred thirty-seven occasions in the two year period from October 23, 2005 to October 23, 2007, the Debtor made transfer to Player via check and/or wire transfer. Player accepted and deposited these checks and accepted the wire transfers.

16. The amount of the transfers from October 23, 2005 to October 23, 2007 was \$4,117,742.00. Exhibit B to the Complaint sets forth the payment totaling \$4,117,742.00.

17. The transfers to Player were made solely to enrich Player and Malone and support an extravagant lifestyle at the cost of the Debtor's creditors. The Debtor transferred over \$18 million to Player without any benefit to the Debtor or its creditors. Player used these funds to gamble away millions of dollars at casinos, purchase real estate in Illinois, Wyoming and Florida, and also support the lifestyles of friends and family.

COUNT I
(Fraudulent Transfer – 11 U.S.C. §§ 548 and 550)

1-17. Plaintiff restates and realleges Paragraphs One (1) through Seventeen (17) of the Allegations Common to All Counts as Paragraphs One (1) through Seventeen (17) of this Count I.

18. The transfers identified on Exhibit A were made by the Debtor within the two year period prior to the Debtor's bankruptcy filing.

19. The Debtor voluntarily or involuntarily made the transfers identified on Exhibit A with actual intent to hinder, delay, or defraud the many creditors to which the Debtor was indebted as a result of the Debtor's fraudulent scheme.

20. Several badges of fraud are present. First, the transfers were to an insider of the Debtor, as Player was the founder and at different times an officer of the Debtor. Second, on the dates of the transfers, the Debtor was insolvent. Third, during the time that the Debtor was making the transfers, it already had substantial debt and was in the process of incurring additional substantial debt. Fourth, the Debtor did not receive consideration for the transfers, as the transfers went directly to Player for his personal use and enjoyment. Fifth, the transfers were not disclosed, as Player would sign the checks and authorize the wire transfers from the Debtor

to himself. Sixth, the Debtor made the transfers at a time when it was facing numerous potential threats of suit by creditors, as its debt was growing substantially. Seventh, the transfers were of substantially all of the Debtor's assets.

21. The Debtor is entitled to avoid the transfers on Exhibit A pursuant to 11 U.S.C. § 548(a)(1)(A) and recover those transfers pursuant to 11 U.S.C. § 550.

WHEREFORE, William A. Brandt, Jr., not individually but solely in his capacity as Plan Administrator for Equipment Acquisition Resources, Inc., prays that this Court enter an order of judgment in the amount of \$14,205,662.00 in his favor and against Defendant on Count I of this Complaint.

COUNT II
(Fraudulent Transfer – 11 U.S.C. § 544 and 550 and 740 ILCS 160/5(a)(1))

1-21. Plaintiff restates and realleges Paragraphs One (1) through Twenty-One (21) of Count I as Paragraphs One (1) through Twenty-Three (23) of this Count II.

22. The transfers on Exhibits A and B were made by the Debtor to Player within a four year period prior to the Debtor's bankruptcy filing.

23. The Debtor voluntarily or involuntarily made the transfers identified on Exhibits A and B with actual intent to hinder, delay, or defraud the many creditors to which the Debtor was indebted as a result of the Debtor's fraudulent scheme.

24. Pursuant to 11 U.S.C. § 544(b), the Debtor may avoid any transfer of an interest of the debtor in property or any obligation incurred by the debtor that is voidable under applicable law by a creditor holding an unsecured claim that is allowable under section 502 of Chapter 11 of the United States Code or that is not allowable only under section 502(e) of Chapter 11 of the United States Code. At the present a substantial number of unsecured creditors are owed money by the Debtor as a result of the fraudulent scheme.

25. The Debtor may avoid the transfers identified on Exhibits A and B pursuant to 11 U.S.C. § 544(b) and the Illinois Fraudulent Transfer Act, 740 ILCS 160/5(a)(2) and recover those transfers pursuant to 11 U.S.C. § 550.

WHEREFORE, William A. Brandt, Jr., not individually but solely in his capacity as Plan Administrator for Equipment Acquisition Resources, Inc., prays that this Court enter an order of judgment in the amount of \$18,323,404.00 in his favor and against Defendant on Count II of this Complaint.

Respectfully submitted,

William A. Brandt, Jr., not individually but solely in his capacity as Plan Administrator for Equipment Acquisition Resources, Inc.

By: /s/ George P. Apostolides
One of its Attorneys

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EXHIBIT A - Sheldon Player			
EAR BANK ACCOUNT:	PAYEE:	AMOUNT:	DATE:
JSBT (5419)	Sheldon Player	\$5,851.69	10/23/07
JSBT (5419)	Sheldon Player	\$60,000.00	10/29/07
JSBT (5419)	Sheldon Player	\$8,267.02	11/01/07
NSB (2131)	Sheldon Player	\$11,200.00	11/08/07
NSB (2131)	Sheldon Player	\$400.00	11/13/07
NSB (2131)	Sheldon Player	\$1,000.00	11/14/07
JSBT (5419)	Sheldon Player	\$265,000.00	11/14/07
JSBT (5419)	Sheldon Player	\$220,000.00	11/19/07
JSBT (5419)	Sheldon Player	\$5,851.69	11/23/07
NSB (2131)	Sheldon Player	\$1,063.26	11/26/07
NSB (2131)	Sheldon Player	\$12,000.00	11/28/07
NSB (2131)	Sheldon Player	\$5,000.00	11/30/07
JSBT (5419)	Sheldon Player	\$8,267.02	12/04/07
NSB (2131)	Sheldon Player	\$6,028.19	12/06/07
NSB (2131)	Sheldon Player	\$5,934.73	12/10/07
NSB (2131)	Sheldon Player	\$5,000.00	12/21/07
JSBT (5419)	Sheldon Player	\$5,851.69	12/26/07
JSBT (5419)	Sheldon Player	\$1,500,247.53	01/02/08
JSBT (5419)	Sheldon Player	\$50,000.00	01/08/08
NSB (2131)	Sheldon Player	\$10,000.00	01/10/08
JSBT (5419)	Sheldon Player	\$10,000.00	01/18/08
NSB (2131)	Sheldon Player	\$10,000.00	01/23/08
JSBT (5419)	Sheldon Player	\$375,000.00	01/28/08
NSB (2131)	Sheldon Player	\$5,000.00	01/29/08
JSBT (5419)	Sheldon Player	\$175,000.00	02/11/08
JSBT (5419)	Sheldon Player	\$491,184.03	02/12/08
NSB (2131)	Sheldon Player	\$8,000.00	02/15/08
JSBT (5419)	Sheldon Player	\$100,000.00	03/03/08
JSBT (5419)	Sheldon Player	\$10,000.00	03/03/08
JSBT (5419)	Sheldon Player	\$38.75	03/03/08
NSB (2131)	Sheldon Player	\$10,000.00	03/05/08
JSBT (5419)	Sheldon Player	\$35,000.00	03/17/08
JSBT (5419)	Sheldon Player	\$160,000.00	03/27/08
JSBT (5419)	Sheldon Player	\$422,000.00	03/31/08
NSB (2131)	Sheldon Player	\$20,000.00	04/03/08
BOJH (0710)	Sheldon Player	\$550.00	04/15/08
JSBT (5419)	Sheldon Player	\$985,110.62	04/18/08
JSBT (5419)	Sheldon Player	\$200,000.00	04/21/08
JSBT (5419)	Sheldon Player	\$10,000.00	04/25/08

JSBT (5419)	Sheldon Player	\$25,000.00	04/29/08
JSBT (5419)	Sheldon Player	\$100,000.00	04/30/08
JSBT (5419)	Sheldon Player	\$674,378.71	05/08/08
JSBT (5419)	Sheldon Player	\$9,990.96	05/09/08
NSB (2131)	Sheldon Player	\$15,000.00	05/12/08
JSBT (5419)	Sheldon Player	\$585,591.58	05/12/08
JSBT (5419)	Sheldon Player	\$225,000.00	05/12/08
BOJH (0710)	Sheldon Player	\$550.00	05/15/08
JSBT (5419)	Sheldon Player	\$210,000.00	05/19/08
JSBT (5419)	Sheldon Player	\$320,000.00	05/27/08
NSB (2131)	Sheldon Player	\$15,000.00	05/28/08
BOJH (0710)	Sheldon Player	\$550.00	06/15/08
NSB (2131)	Sheldon Player	\$30,000.00	06/16/08
NSB (2131)	Sheldon Player	\$10,000.00	06/26/08
BOJH (0710)	Sheldon Player	\$317,000.00	07/07/08
BOJH (0710)	Sheldon Player	\$9,900.00	07/15/08
BOJH (0710)	Sheldon Player	\$550.00	07/15/08
BOJH (0710)	Sheldon Player	\$9,900.00	07/15/08
NSB (2131)	Sheldon Player	\$10,000.00	07/28/08
NSB (2131)	Sheldon Player	\$130,000.00	07/29/08
BOJH (0710)	Sheldon Player	\$595.00	08/10/08
BOJH (0710)	Sheldon Player	\$9,500.00	08/18/08
NSB (2131)	Sheldon Player	\$30,000.00	08/19/08
NSB (2131)	Sheldon Player	\$50,000.00	08/20/08
NSB (2131)	Sheldon Player	\$100,000.00	08/25/08
NSB (2131)	Sheldon Player	\$280,000.00	08/26/08
BOJH (0710)	Sheldon Player	\$595.00	09/02/08
NSB (2131)	Sheldon Player	\$100,000.00	09/02/08
NSB (2131)	Sheldon Player	\$100,000.00	09/04/08
NSB (2131)	Sheldon Player	\$40,000.00	09/08/08
BOJH (0710)	Sheldon Player	\$4,900.00	09/09/08
BOJH (0710)	Sheldon Player	\$2,900.00	09/10/08
BOJH (0710)	Sheldon Player	\$4,900.00	09/10/08
BOJH (0710)	Sheldon Player	\$2,500.00	09/11/08
NSB (2131)	Sheldon Player	\$40,000.00	09/11/08
BOJH (0710)	Sheldon Player	\$2,500.00	09/11/08
NSB (2131)	Sheldon Player	\$320,000.00	09/22/08
NSB (2131)	Sheldon Player	\$68,000.00	09/24/08
NSB (2131)	Sheldon Player	\$230,000.00	09/26/08
NSB (2131)	Sheldon Player	\$12,200.00	09/30/08
BOJH (0710)	Sheldon Player	\$4,500.00	10/02/08
BOJH (0710)	Sheldon Player	\$595.00	10/02/08

BOJH (0710)	Sheldon Player	\$4,500.00	10/02/08
BOJH (0710)	Sheldon Player	\$4,900.00	10/03/08
NSB (2131)	Sheldon Player	\$45,000.00	10/07/08
NSB (2131)	Sheldon Player	\$20,000.00	10/14/08
BOJH (0710)	Sheldon Player	\$550.00	10/15/08
NSB (2131)	Sheldon Player	\$30,000.00	10/15/08
NSB (2131)	Sheldon Player	\$500,000.00	10/16/08
BOJH (0710)	Sheldon Player	\$4,700.00	10/22/08
BOJH (0710)	Sheldon Player	\$4,700.00	10/22/08
BOJH (0710)	Sheldon Player	\$4,800.00	10/23/08
BOJH (0710)	Sheldon Player	\$4,800.00	10/23/08
BOJH (0710)	Sheldon Player	\$7,500.00	10/26/08
BOJH (0710)	Sheldon Player	\$7,500.00	10/27/08
NSB (2131)	Sheldon Player	\$15,000.00	11/05/08
NSB (2131)	Sheldon Player	\$425,000.00	11/10/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/10/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/12/08
NSB (2131)	Sheldon Player	\$25,000.00	11/13/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/13/08
BOJH (0710)	Sheldon Player	\$550.00	11/15/08
BOJH (0710)	Sheldon Player	\$5,000.00	11/17/08
NSB (2131)	Sheldon Player	\$1,979.53	11/17/08
BOJH (0710)	Sheldon Player	\$8,900.00	11/18/08
NSB (2131)	Sheldon Player	\$110,000.00	11/25/08
BOJH (0710)	Sheldon Player	\$595.00	11/28/08
NSB (2131)	Sheldon Player	\$200,000.00	12/02/08
BOJH (0710)	Sheldon Player	\$9,800.00	12/05/08
NSB (2131)	Sheldon Player	\$200,000.00	12/11/08
BOJH (0710)	Sheldon Player	\$4,900.00	12/19/08
BOJH (0710)	Sheldon Player	\$4,900.00	12/20/08
NSB (2131)	Sheldon Player	\$25,000.00	12/22/08
NSB (2131)	Sheldon Player	\$100,000.00	12/23/08
NSB (2131)	Sheldon Player	\$125,000.00	12/24/08
BOJH (0710)	Sheldon Player	\$250,000.00	01/05/09
BOJH (0710)	Sheldon Player	\$250,000.00	01/06/09
NSB (2131)	Sheldon Player	\$100,000.00	01/07/09
BOJH (0710)	Sheldon Player	\$4,900.00	01/12/09
NSB (2131)	Sheldon Player	\$43,000.00	01/14/09
NSB (2131)	Sheldon Player	\$30,000.00	01/21/09
NSB (2131)	Sheldon Player	\$130,000.00	01/23/09
NSB (2131)	Sheldon Player	\$50,000.00	01/28/09
NSB (2131)	Sheldon Player	\$128,000.00	02/05/09

NSB (2131)	Sheldon Player	\$200,000.00	02/13/09
NSB (2131)	Sheldon Player	\$150,000.00	03/04/09
NSB (2131)	Sheldon Player	\$10,000.00	03/09/09
NSB (2131)	Sheldon Player	\$110,000.00	03/11/09
NSB (2131)	Sheldon Player	\$80,000.00	03/18/09
NSB (2131)	Sheldon Player	\$5,000.00	03/19/09
NSB (2131)	Sheldon Player	\$5,000.00	03/27/09
NSB (2131)	Sheldon Player	\$10,000.00	04/01/09
BOJH (0710)	Sheldon Player	\$550.00	04/15/09
NSB (2131)	Sheldon Player	\$40,000.00	04/30/09
NSB (2131)	Sheldon Player	\$50,000.00	05/01/09
NSB (2131)	Sheldon Player	\$10,000.00	05/05/09
BOJH (0710)	Sheldon Player	\$4,900.00	05/08/09
BOJH (0710)	Sheldon Player	\$550.00	05/15/09
NSB (2131)	Sheldon Player	\$1,000.00	05/18/09
BOJH (0710)	Sheldon Player	\$4,300.00	05/19/09
BOJH (0710)	Sheldon Player	\$4,300.00	05/19/09
NSB (2131)	Sheldon Player	\$5,000.00	05/20/09
NSB (2131)	Sheldon Player	\$430,000.00	05/28/09
NSB (2131)	Sheldon Player	\$2,300.00	06/04/09
NSB (2131)	Sheldon Player	\$3,500.00	06/05/09
BOJH (0710)	Sheldon Player	\$550.00	06/15/09
NSB (2131)	Sheldon Player	\$20,000.00	06/15/09
NSB (2131)	Sheldon Player	\$38,000.00	06/16/09
NSB (2131)	Sheldon Player	\$265,000.00	06/25/09
NSB (2131)	Sheldon Player	\$65,000.00	06/25/09
NSB (2131)	Sheldon Player	\$349,000.00	06/29/09
NSB (2131)	Sheldon Player	\$104,000.00	06/30/09
NSB (2131)	Sheldon Player	\$2,000.00	07/10/09
BOJH (0710)	Sheldon Player	\$595.00	07/14/09
BOJH (0710)	Sheldon Player	\$550.00	07/15/09
BOJH (0710)	Sheldon Player	\$550.00	08/15/09
BOJH (0710)	Sheldon Player	\$4,900.00	12/20/09
TOTAL:		\$14,205,662.00	

EXHIBIT B - Sheldon Player			
EAR BANK ACCOUNT:	PAYEE:	AMOUNT:	DATE:
Harris Bank (8036)	Sheldon Player	\$5,860.00	11/3/05
Harris Bank (8036)	Sheldon Player	\$5,000.00	11/8/05
Harris Bank (8036)	Sheldon Player	\$4,500.00	11/15/05
Harris Bank (8036)	Sheldon Player	\$5,950.00	11/22/05
Harris Bank (8036)	Sheldon Player	\$9,300.00	12/7/05
Harris Bank (8036)	Sheldon Player	\$3,210.00	12/28/05
Harris Bank (8036)	Sheldon Player	\$8,900.00	1/10/06
Harris Bank (8036)	Sheldon Player	\$3,000.00	1/19/06
Harris Bank (8036)	Sheldon Player	\$8,900.00	2/2/06
Harris Bank (8036)	Sheldon Player	\$3,500.00	2/6/06
Harris Bank (8036)	Sheldon Player	\$3,300.00	2/13/06
Harris Bank (8036)	Sheldon Player	\$5,005.00	3/1/06
Banco Popular (2389)	Sheldon Player	\$1,400.00	3/9/06
Harris Bank (8036)	Sheldon Player	\$5,000.00	3/9/06
Banco Popular (2389)	Sheldon Player	\$5,000.00	3/14/06
Banco Popular (2389)	Sheldon Player	\$6,800.00	3/22/06
JSBT (5419)	Sheldon Player	\$8,267.02	04/05/06
Banco Popular (2389)	Sheldon Player	\$3,597.79	4/7/06
Banco Popular (2389)	Sheldon Player	\$5,100.00	4/7/06
Banco Popular (2389)	Sheldon Player	\$6,105.00	4/20/06
JSBT (5419)	Sheldon Player	\$8,267.02	05/01/06
Banco Popular (2389)	Sheldon Player	\$5,925.00	5/3/06
Banco Popular (2389)	Sheldon Player	\$4,300.00	5/15/06
Banco Popular (2389)	Sheldon Player	\$6,000.00	5/22/06
Banco Popular (2389)	Sheldon Player	\$9,500.00	5/31/06
JSBT (5419)	Sheldon Player	\$8,267.02	06/01/06
Banco Popular (2389)	Sheldon Player	\$1,400.00	6/2/06
Banco Popular (2389)	Sheldon Player	\$4,510.00	6/16/06
JSBT (5419)	Sheldon Player	\$20,000.00	06/26/06
Banco Popular (2389)	Sheldon Player	\$4,420.00	6/30/06
Banco Popular (2389)	Sheldon Player	\$4,420.00	7/3/06
JSBT (5419)	Sheldon Player	\$9,900.00	07/03/06
JSBT (5419)	Sheldon Player	\$8,267.02	07/03/06
Banco Popular (2389)	Sheldon Player	\$3,500.00	7/5/06
JSBT (5419)	Sheldon Player	\$25,000.00	07/18/06
Banco Popular (2389)	Sheldon Player	\$4,100.00	7/19/06
Banco Popular (2389)	Sheldon Player	\$3,118.04	7/27/06
JSBT (5419)	Sheldon Player	\$200,000.00	07/27/06
JSBT (5419)	Sheldon Player	\$8,267.02	08/01/06

Banco Popular (2389)	Sheldon Player	\$3,700.00	8/4/06
Banco Popular (2389)	Sheldon Player	\$4,289.29	8/8/06
Banco Popular (2389)	Sheldon Player	\$2,850.00	8/25/06
JSBT (5419)	Sheldon Player	\$8,267.02	09/01/06
Banco Popular (2389)	Sheldon Player	\$5,000.00	9/5/06
Banco Popular (2389)	Sheldon Player	\$4,653.94	9/18/06
JSBT (5419)	Sheldon Player	\$10,000.00	09/25/06
BOJH (0710)	Sheldon Player	\$10,000.00	09/25/06
JSBT (5419)	Sheldon Player	\$1,700,000.00	10/02/06
JSBT (5419)	Sheldon Player	\$8,267.02	10/02/06
Banco Popular (2389)	Sheldon Player	\$4,840.90	10/4/06
Banco Popular (2389)	Sheldon Player	\$5,400.00	10/6/06
JSBT (5419)	Sheldon Player	\$100,000.00	10/10/06
JSBT (5419)	Sheldon Player	\$20,000.00	10/16/06
Banco Popular (2389)	Sheldon Player	\$5,065.00	10/26/06
JSBT (5419)	Sheldon Player	\$400,000.00	10/30/06
JSBT (5419)	Sheldon Player	\$8,267.02	11/01/06
Banco Popular (2389)	Sheldon Player	\$885.00	11/2/06
Banco Popular (2389)	Sheldon Player	\$3,500.00	11/3/06
Banco Popular (2389)	Sheldon Player	\$4,150.00	11/14/06
JSBT (5419)	Sheldon Player	\$100,000.00	11/27/06
Banco Popular (2389)	Sheldon Player	\$2,625.00	11/28/06
JSBT (5419)	Sheldon Player	\$8,267.02	12/04/06
Banco Popular (2389)	Sheldon Player	\$5,001.88	12/6/06
JSB&T (5419)	Sheldon Player	\$6,000.00	12/12/06
BOJH (0710)	Sheldon Player	\$6,000.00	12/12/06
Banco Popular (2389)	Sheldon Player	\$5,546.02	12/13/06
JSBT (5419)	Sheldon Player	\$10,000.00	12/13/06
JSBT (5419)	Sheldon Player	\$6,000.00	12/18/06
Fifth Third (8443)	Sheldon Player	\$4,000.00	1/4/07
JSB&T (5419)	Sheldon Player	\$6,000.00	01/16/07
JSBT (5419)	Sheldon Player	\$8,267.02	02/01/07
JSBT (5419)	Sheldon Player	\$15,000.00	02/05/07
Fifth Third (8443)	Sheldon Player	\$5,000.00	2/9/07
Fifth Third (8443)	Sheldon Player	\$5,000.00	2/10/07
JSB&T (5419)	Sheldon Player	\$14,000.00	02/12/07
JSB&T (5419)	Sheldon Player	\$2,000.00	02/19/07
Fifth Third (8443)	Sheldon Player	\$11,210.00	02/22/07
JSBT (5419)	Sheldon Player	\$5,851.69	02/23/07
JSBT (5419)	Sheldon Player	\$2,000.00	02/23/07
JSBT (5419)	Sheldon Player	\$8,267.02	03/01/07
JSBT (5419)	Sheldon Player	\$1,500.00	03/01/07

Fifth Third (8443)	Sheldon Player	\$2,605.00	3/7/07
Fifth Third (8443)	Sheldon Player	\$5,628.72	3/12/07
JSBT (5419)	Sheldon Player	\$10,000.00	03/12/07
JSBT (5419)	Sheldon Player	\$2,000.00	03/16/07
Fifth Third (8443)	Sheldon Player	\$2,200.00	3/21/07
JSBT (5419)	Sheldon Player	\$70,000.00	03/26/07
JSBT (5419)	Sheldon Player	\$5,851.69	03/28/07
JSBT (5419)	Sheldon Player	\$8,267.02	04/02/07
JSBT (5419)	Sheldon Player	\$50,000.00	04/03/07
JSBT (5419)	Sheldon Player	\$6,000.00	04/09/07
Fifth Third (8443)	Sheldon Player	\$1,301.59	4/10/07
Fifth Third (8443)	Sheldon Player	\$3,375.00	4/10/07
JSBT (5419)	Sheldon Player	\$125,000.00	04/16/07
Fifth Third (8443)	Sheldon Player	\$4,469.65	4/17/07
JSBT (5419)	Sheldon Player	\$2,000.00	04/20/07
JSBT (5419)	Sheldon Player	\$5,851.69	04/23/07
Fifth Third (8443)	Sheldon Player	\$11,085.34	4/27/07
JSBT (5419)	Sheldon Player	\$7,500.00	05/03/07
JSBT (5419)	Sheldon Player	\$8,267.02	05/04/07
JSBT (5419)	Sheldon Player	\$5,000.00	05/14/07
Fifth Third (8443)	Sheldon Player	\$1,897.33	5/18/07
JSBT (5419)	Sheldon Player	\$10,000.00	05/25/07
JSBT (5419)	Sheldon Player	\$25,000.00	05/29/07
JSBT (5419)	Sheldon Player	\$8,267.02	06/01/07
JSBT (5419)	Sheldon Player	\$5,851.69	06/01/07
Fifth Third (8443)	Sheldon Player	\$4,285.01	6/4/07
Fifth Third (8443)	Sheldon Player	\$6,560.00	6/8/07
JSBT (5419)	Sheldon Player	\$5,000.00	06/13/07
Fifth Third (8443)	Sheldon Player	\$3,010.00	6/25/07
JSBT (5419)	Sheldon Player	\$10,000.00	06/25/07
JSBT (5419)	Sheldon Player	\$5,851.69	06/25/07
JSBT (5419)	Sheldon Player	\$8,267.02	07/02/07
JSBT (5419)	Sheldon Player	\$83,000.00	07/03/07
Fifth Third (8443)	Sheldon Player	\$4,000.00	7/11/07
Fifth Third (8443)	Sheldon Player	\$3,215.74	7/18/07
Fifth Third (8443)	Sheldon Player	\$8,377.05	7/25/07
JSBT (5419)	Sheldon Player	\$110,000.00	07/27/07
JSBT (5419)	Sheldon Player	\$8,267.02	08/01/07
JSBT (5419)	Sheldon Player	\$5,851.69	08/01/07
JSBT (5419)	Sheldon Player	\$7,000.00	08/08/07
JSBT (5419)	Sheldon Player	\$15,000.00	08/09/07
Fifth Third (8443)	Sheldon Player	\$7,775.00	8/17/07

JSBT (5419)	Sheldon Player	\$5,851.69	08/23/07
JSBT (5419)	Sheldon Player	\$201,119.44	08/27/07
JSBT (5419)	Sheldon Player	\$52,000.00	08/27/07
JSBT (5419)	Sheldon Player	\$12,000.00	09/04/07
Fifth Third (8443)	Sheldon Player	\$5,634.65	9/5/07
JSBT (5419)	Sheldon Player	\$8,267.02	09/06/07
JSBT (5419)	Sheldon Player	\$5,851.69	09/24/07
Fifth Third (8443)	Sheldon Player	\$5,340.00	9/28/07
JSBT (5419)	Sheldon Player	\$12,500.00	10/05/07
JSBT (5419)	Sheldon Player	\$8,267.02	10/05/07
Fifth Third (8443)	Sheldon Player	\$7,325.00	10/9/07
JSBT (5419)	Sheldon Player	\$100,000.00	10/16/07
JSBT (5419)	Sheldon Player	\$15,000.00	10/19/07
Fifth Third (8443)	Sheldon Player	\$2,179.74	10/22/07
TOTAL:		\$4,117,742.00	