

4. Paragraph 4 of the Complaint contains legal conclusions to which no response is required. However, to the extent a response is required or is appropriate, Defendants respond that Defendants are without sufficient information to admit or deny the Plaintiff's allegations in paragraph 4 of the Complaint and, therefore, must deny said allegations.

5. Paragraph 5 of the Complaint contains legal conclusions to which no response is required. However, to the extent a response is required or is appropriate, Defendants respond that Defendants are without sufficient information to admit or deny the Plaintiff's allegations in paragraph 5 of the Complaint and, therefore, must deny said allegations.

6. Paragraph 6 of the Complaint contains legal conclusions to which no response is required. However, to the extent a response is required or is appropriate, Defendants respond that Defendants are without sufficient information to admit or deny the Plaintiff's allegations in paragraph 6 of the Complaint and, therefore, must deny said allegations.

7. Paragraph 7 of the Complaint contains legal conclusions to which no response is required. However, to the extent a response is required or is appropriate, Defendants respond that Defendants are without sufficient information to admit or deny the Plaintiff's allegations in paragraph 7 of the Complaint and, therefore, must deny said allegations.

8. Paragraph 8 of the Complaint contains legal conclusions to which no response is required. However, to the extent a response is required or is appropriate, Defendants respond that Defendants are without sufficient information to admit or deny the Plaintiff's allegations in paragraph 8 of the Complaint and, therefore, must deny said allegations.

9. Defendants deny the allegations in paragraph 9 of the Complaint.

10. Defendants hereby incorporate all of the foregoing responses as if set forth herein verbatim in response to paragraph 10 of the Complaint.

11. Paragraph 11 of the Complaint contains legal conclusions to which no response is required. However, to the extent a response is required or is appropriate, Defendants deny the allegations in paragraph 11 of the Complaint.

12. Paragraph 12 of the Complaint contains legal conclusions and requests for relief to which no response is required. However, to the extent a response is required or is appropriate, Defendants deny the allegations in paragraph 12 of the Complaint.

13. Defendants hereby incorporate all of the foregoing responses as if set forth herein verbatim in response to paragraph 13 of the Complaint.

14. Paragraph 14 of the Complaint contains legal conclusions and requests for relief to which no response is required. However, to the extent a response is required or is appropriate, Defendants deny the allegations in paragraph 14 of the Complaint.

15. Defendants hereby incorporate all of the foregoing responses as if set forth herein verbatim in response to paragraph 15 of the Complaint.

16. Paragraph 16 of the Complaint contains legal conclusions and requests for relief to which no response is required. However, to the extent a response is required or is appropriate, Defendants deny the allegations in paragraph 16 of the Complaint.

17. Defendants deny the relief requested and all remaining allegations in the Complaint.

COUNTERCLAIMS

In response to Plaintiff's claims, Defendants assert the following by way of counterclaims:

1. To the extent any of the below affirmative defenses constitute counterclaims, they are incorporated herein as counterclaims by reference for all purposes.

2. Defendants assert a counterclaim against the Plaintiff in his capacity of Receiver for Sarduar Holdings, IBC and Bradley C. Stark to the extent Sarduar Holdings, IBC is determined by a court of competent jurisdiction to have committed acts of fraud or violation of any securities laws. Sarduar Holdings, IBC, acting through its officers and agents, retained the services of the Defendants to provide certain limited financial-accounting and inventory-procurement services for Tesori Fine Art and Collectibles. Defendants relied upon representations of Sarduar Holdings, IBC or its officers and agents, which were made with the purpose that Defendants rely on such representations, and which representations Defendants did in fact rely upon. Sarduar Holdings, IBC and its officers and agents had duties to disclose accurate and complete information to Defendants, which they failed to disclose if determined by a court of competent jurisdiction to have committed fraud. Defendants provided all requested services in good faith and without any knowledge of any alleged fraudulent acts or omissions as alleged in the Plaintiff's Complaint. If Defendants committed any acts or omissions which are held by a court to constitute negligence, fraud, or violation of any law, said acts were performed wholly based upon, and in reliance upon, the representations of Sarduar Holdings, IBC or its officers and agents. Sarduar Holdings, IBC, and now its Receiver, is liable for the acts or omissions of its officers and agents, and is liable for all damages alleged by Plaintiff against Defendants, and is liable to Defendants for any damages, disgorgement, and any other claim or penalty Defendants are deemed to owe to any person or entity.

3. Defendants also assert a counterclaim against the Plaintiff for damages and attorneys' fees incurred by Plaintiff's intentional delay and refusal to provide timely tax-reporting W-2 and/or 1099 forms for Defendants' reporting of salary received for the year 2005.

WHEREFORE, Defendants respectfully pray for judgment against Plaintiff compensating Defendants for all amounts adjudged and awarded against them, for costs incurred in defending this action, for damages, penalties, and attorneys fees, and for all other relief to which Defendants may be entitled at law or equity.

AFFIRMATIVE DEFENSES

In response to Plaintiff's claims, Defendants assert the following by way of affirmative defenses and/or avoidance:

1. To the extent any of the foregoing averments constitute affirmative defenses, they are incorporated herein as affirmative defenses by reference for all purposes.
2. The Court lacks in personam jurisdiction over the Defendants.
3. The venue of this action against the Defendants is improper.
4. Plaintiff is barred from recovery based on estoppel.
5. Plaintiff is barred from recovery based on contributory negligence.
6. Plaintiff is barred from recovery based on unclean hands, fraud, and/or illegality of Sarduar Holdings, IBC, Bradley C. Stark, the Plaintiff, and/or others.
7. Defendants acted in good faith and provided equivalent or reasonably equivalent value in exchange for any purported transfers.
8. Plaintiff is barred from recovery under the doctrines of recoupment and setoff.
9. Plaintiff's claims may be barred in whole or in part by applicable statutes of limitations and/or the doctrine of laches.
10. Plaintiff is barred from recovery against Defendants for disgorgement because Defendants had no prior knowledge of any alleged "ill gotten gains" and did not participate in any way in the actions or omissions alleged by Plaintiff to constitute fraud or a "ponzi scheme."

11. Defendants reserve all rights to amend, supplement, and/or modify this Answer and these Affirmative Defenses and to add any counterclaims after further discovery and in the interest of justice.

JURY DEMAND

Defendants request a jury trial on all issues so triable.

WHEREFORE, Defendants respectfully request that the Plaintiff's Complaint be denied against Defendants and that Defendants be awarded their damages, penalties, attorneys' fees and costs incurred herein and such other and further relief to which they may be entitled.

Dated: June 26, 2006

Respectfully submitted,

THE CURTIS LAW FIRM, PC

/s/ Mark A. Castillo

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COUNSEL FOR DEFENDANTS

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on June 26, 2006, a true and correct copy of the foregoing document was served via electronic mail through the Court's electronic service, if available, and first-class United States mail, postage prepaid, on the following:

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/s/ Mark A. Castillo

Mark A. Castillo