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20 Defendants **BODOG**
21 **ENTERTAINMENT GROUP S.A.**,
22 and erroneously named Specially
23 Appearing Defendants **BODOG.NET**
24 and **BODOG.COM**

25 UNITED STATES DISTRICT COURT
26 DISTRICT OF NEVADA

27 FIRST TECHNOLOGY LLC,
28 Plaintiff,
29 vs.
30 RATIONAL ENTERPRISES LTDA.,
31 RATIONAL POKER SCHOOL
32 LIMITED, BODOG
33 ENTERTAINMENT GROUP S.A.,
34 BODOG.NET, BODOG.COM, AND
35 FUTUREBET SYSTEMS LTD.,
36 Defendants.

Case No: 2:06-cv-1110-RLH-GWF

**DECLARATION OF MARIO JORGE
CHAVEZ SALAS IN SUPPORT OF
DEFENDANTS' MOTION TO SET
ASIDE DEFAULT JUDGMENT**

Date: October 11, 2007
Time: 9:00 a.m.
Courtroom: 6C

DECLARATION OF MARIO JORGE CHAVES SALAS

I, Mario Jorge Chaves Salas, declare as follows:

1. I am a business consultant with Nimroad Consultants in Costa Rica. I am over the age of 18, all of the matters stated within this declaration are within my personal knowledge, and I am fully competent to testify as to all of the matters contained within this declaration.

2. I am a Certified Public Accountant in Costa Rica and have worked as a Certified Public Accountant for approximately 20 years.

3. In my position with Nimroad Consultants I was Bodog Entertainment Group, S.A.'s external accountant for a period of approximately two years ending in September 2006. As Bodog Entertainment Group, S.A.'s external accountant I obtained knowledge of its operations and finances.

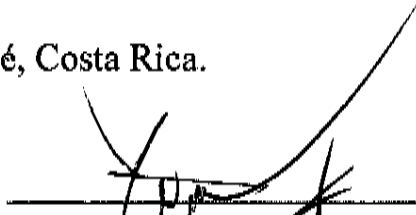
4. Bodog Entertainment Group, S.A. effectively shut down operations in September 2006 and has been unregistered as an active tax payer in Costa Rica as a result of discontinuation of operations since September 2006. Bodog Entertainment Group, S.A. provided services including call center data entry and domain management services.

5. During my time as Bodog Entertainment Group, S.A.'s external accountant I was aware that Bodog Entertainment Group, S.A. did not operate the Bodog.com, NewBodog.com, or BodogLife.com websites.

6. As of September 2006 when Bodog Entertainment Group, S.A. effectively ceased operating, it did not have assets to satisfy a \$46 Million judgment or \$9.3 Million security.

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

Executed on October 10th, 2007 at San José, Costa Rica.



Mario Jorge Chaves Salas