

Exhibit B

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF INDIANA  
NEW ALBANY DIVISION


IN RE:	)	Chapter 11
	)	
EASTERN LIVESTOCK CO., LLC	)	Case No. 10-93904-BHL-11
	)	
Debtor.	)	Hon. Basil H. Lorch III

**VERIFIED STATEMENT OF KEITH T. GAMBREL**

Keith T. Gambrel, in support of the *Application To Employ Katz, Sapper & Miller, LLP As Accountants*, filed by James A. Knauer, the chapter 11 trustee appointed in this case ("Trustee"), affirms under the penalties for perjury that:

1. He is a Certified Public Accountant and a Partner in Katz, Sapper & Miller, LLP ("KSM"), a professional accounting and consulting firm.
2. Neither he nor KSM have a connection with the debtor or any other party in interest relating to the matters upon which KSM is to be engaged in the above-captioned bankruptcy case.
3. Neither he nor KSM have any interests adverse to the Trustee or to the estate.
4. Neither he nor KSM have any arrangement for the sharing of any fees in the matters upon which KSM is to be engaged in the above-captioned bankruptcy case.
5. To the best of my knowledge, no member or associate of KSM is a relative of any judge of this Court.

Dated: November 29, 2011




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Keith T. Gambrel