EXHIBIT B

U.S. CONSUMER PRODUCT SAFETY COMMISSION
4330 EAST WEST HIGHWAY
BETHESDA, MARYLAND 20814-4408

Mary B. Murphy
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February 5, 2013

VIA ELECTRONIC AND CERTIFIED MAIL

MOH Liquidating Trust
c/o Julie Beth Teicher, Trustee
Erman, Teicher, Miller, Zucker & Freedman, P.C.
400 Galleria Officentre – Suite 444
Southfield, MI 48034-2162

Re: *In re Maxfield & Oberton Holdings, LLC* (CPSC No. 12-1)

Dear Ms. Teicher:

On January 17, 2013, a Product Safety Investigator of the U.S. Consumer Product Safety Commission (CPSC or Commission) conducted an establishment inspection of Amware Fulfillment of CT, LLC's (Amware), facility located at 33 Stiles Lane, North Haven, CT. Through this inspection, our Product Safety Investigator confirmed that Amware currently possesses an unknown quantity of high-powered magnet products that were formerly the property of MOH (the MOH Inventory) and that Amware's counsel has contacted you regarding these items.

CPSC staff is unable at this point to determine whether the inventory consists of only Buckycubes and Buckyballs, or whether other MOH products, specifically Buckybars and BuckyBigs, are stored at the facility as well. The Commission has an interest in the disposition of the MOH Inventory by virtue of its mission as well as its status as a potential beneficiary of the Trust.

As you know, CPSC staff has filed an administrative lawsuit seeking a determination that Buckyballs and Buckycubes (the Subject Products), which were manufactured and distributed by MOH, present a substantial product hazard. The Complaint seeks an order that the firm be required to engage in remedial action, including offering a refund to consumers and making public notification of the hazard presented by the Subject Products. This lawsuit follows a preliminary determination by staff that the Subject Products pose a substantial risk of injury to consumers pursuant to Section 15(a) of the Consumer Product Safety Act, 15 U.S.C. § 2064(a).

Julie Beth Teicher, Trustee
Erman, Teicher, Miller, Zucker & Freedman, P.C.
400 Galleria Officentre – Suite 444
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You have indicated that the Trust you are administering contains approximately $262,000 in funds. In light of the more than 2.5 million sets of Buckyballs sold, this sum is obviously insufficient to compensate consumers if staff prevails in its action. To that end, staff requests that you, as Trustee, take possession of the inventory and determine which, if any, of the products may be sold or liquidated so that the additional funds may be placed in the Trust.

However, because staff has made a preliminary determination that Buckycubes and Buckyballs pose a substantial risk of injury to the public, we ask that you, as transferee and assignee of MOH's assets, make every effort to ensure that, when assessing whether any of the remaining inventory may be sold, no Subject Products re-enter the stream of commerce.[1]

To the extent that the MOH Inventory includes products other than Buckyballs and Buckycubes, we also ask that you to make every effort to liquidate those items for the benefit of the Trust's creditors.

Thank you for your attention to this matter. If you have any questions, please feel free to contact me.

Very truly yours,

Mary B. Murphy
Assistant General Counsel

[1] Any attempt by any person to distribute Buckyballs or Buckycubes in commerce within the United States could give rise to a reporting obligation under Section 15(b) of the CPSA, 15 U.S.C. § 2064(b) and/or to further legal action by Commission.