

EXHIBIT 11

STATEMENT OF JEFF KESSLER

Now comes Jeff Kessler, being of legal age, and makes the following statement under penalty of perjury:

1.) That at all times relevant to this statement he was the Accounts Receivable Manager for the former Level Propane Gases, Inc., later known as Horizon Propane, and for its successor, Horizon Propane, LLC;

2.) That from the time that Level Propane Gases, Inc. was placed into bankruptcy until the its assets were sold as a going concern to Horizon Propane, LLC, Patty Geitgey was an active manager of Level Propane.

3.) That on June 27, 2003, the assets of the Level Propane Gases, Inc., then a Debtor in Possession in Case No. 02-16172, United States Bankruptcy Court, Northern District of Ohio, were purchased as a going concern by Horizon Propane, LLC, a business entity in which Richard Jacobs was the primary interest holder.

4.) That following the purchase of the going concern, on June 27, 2003 as above said, an enormous amount of money appeared from previous months' activity in the cash room of Horizon Propane, of which he was in charge as Accounts Receivable Manager;

5.) That the above-said volume of the money coming into the cash room after June 27, 2003, was the heavy volume like that during the winter heating season. It was of a heavy volume unlike our usual summer slow period during the warm-weather months;

6.) That the heavy volume of money coming into the cash room as above-said persisted from the time the going concern assets were purchased through October 31, 2003;

JK

7.) That during this period, when he would pick up the checks and mail from the U.S. Post Office, as part of his ordinary job duties, he observed that such pick-ups were of the usual warm-weather volume. The extraordinary volume arrived in bags delivered on a daily basis for processing to the cash room by John Verbos.



Jeff Kessler

3/9/07

Date