

EXHIBIT 23

STATEMENT MADE UNDER PENALTY OF PERJURY

Now comes Kirk Beck being of legal age, signing below, and voluntarily makes the following statement under penalty of perjury under the laws of the United States:

1.) At all times relevant to this statement, I was an employee of Level Propane Gases, Inc. as Debtor-in-Possession in Bankruptcy Case No. 02-16172 (N.D.O., E.D);

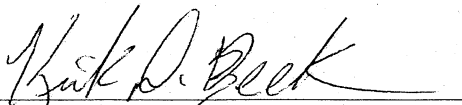
2. To the best of my recollection, on the Friday evening of the first week of April, 2003, I was present at the Level Propane Gases, Inc. headquarters at 830 Canterbury Rd. in Westlake, Ohio;

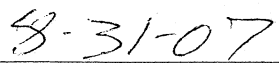
3.) At that location and time as above-said, I observed a quantity of boxes business record file boxes, generally referred to as "Banker Boxes," behind the headquarters in a pile. The quantity appeared to be equal to that of a quarter semi-tractor trailer load, which if laid end-to-end would stretch approximately a quarter of a mile;

4.) To my best knowledge and belief these boxes contained customer contracts and service orders.

5.) I observed these boxes burning as a bonfire and then observe Level Propane banners thrown on top of them as they burnt;

6.) There were at least 20 persons circling this bonfire, among which were: Mike McCurdy, Dave Smith, Craig Collins, who were personally known to me. Tony Pressly was present at the headquarters, but not at the bonfire itself.


Kirk Beck


Date