

STATE OF CORRUPTION

Michael Gill ("Mike") is the President and Sole Shareholder of The Mortgage Specialists, Inc. ("MSI") a mortgage brokerage company that has been operating since 1989 doing business in New Hampshire, Massachusetts and Maine.

In 2002, Devine Millimet & Branch ("Devine") of Manchester NH was hired to assist with a licensing issue. Mike was not happy with the first attorney Devine gave him so he went to Shaheen & Gordon and was given Arpiar Saunders ("Arpy"). At the same time Devine assigned Mike Attorney Alexander Walker ("Walker"). Both Arpy and Walker worked on the Licensing issue.

After the licensing issue was resolved, all corporate legal issues continued to go to Walker and Devine including his horse racing, IRS and NH Department of Revenue ("NHDRA") issues. Mike and Walker had what Mike considered to be a very close working relationship and friendship. Walker and Mike (and their families) had traveled together at Mike's expense.

Mike and Sarah Gill ("Sarah") begin filing separate tax returns in 2008 for tax years beginning 2005. Prior to that, Sarah's friend Joseph Faletra ("Faletra") prepared and filed the personal and corporate tax returns with help from Sarah, in fact, Sarah worked with Faletra preparing the business expenses and the depreciation schedule for the horses for Mike Gill Racing.

In 2006, the IRS issued a notice of tax deficiency for 2001-2004. Mike and Sarah were represented by Williams and Connolly, CCR, LLP and Devine. Subsequently, during the divorce, Sarah was represented by Justin Holden. Sarah claimed innocent spouse in the IRS case and later in the divorce action.

The IRS issues began to arise when Walker referred Mike to CCR, LLP as accountants. Grant Thornton later on purchased CCR, LLP and CCR would have been obligated to disclose any wrong doings to Grant Thornton. Walker's cousin, Bill Tarzia, was a partner with CCR. It was Lawrence Schwartz ("Larry") also a partner at CCR who took the lead on the tax work for Mike and MSI. Larry worked closely with Maurice Gilbert, Jon Sparkman and Walker both of Devine. Gilbert worked for the DRA as a Manager for 25 years. He was then hired by Devine and began working on Mike's case. Gilbert knows everyone in the DRA and Mike believes that he is the one who controlled the DRA piece inside the DRA for Walker. The trouble with the IRS began when information regarding Mike Gill Racing was intentionally incorrectly filed with the IRS. Several forms including a K-1 and Net Operating Loss ("NOL") form were fraudulently prepared by the tax preparer (counseled by the attorneys) and filed by Michael Gill. Gilbert was the one that spoke to the accountants to have the tax returns adjusted assuming Mike would take a settlement. But the settlement came with a leveraged release for Walker and was rejected by Mike.

Gilbert called the accounting firm of BerryDunn. They refused to complete and file the taxes because the way Walker was requesting them to be completed was fraudulent. Schwartz ended up preparing them instead. BerryDunn called Lisa Tracy, the controller of MSI and indicated that Gilbert had previously told them that MSI had settled.

His responsibility was to screw up the NOL carry-back. It cost Mike close to \$1 Million. It was a mistake that a junior accountant would not make. When the IRS began sending notices to correct the error, Larry did nothing. Schwartz also intentionally put

\$28 million on my K-1 form making it New Hampshire Income. Even though this was argued with the IRS calling the horse racing not a hobby but a business and Mike won, Schwartz left the K-1 issue for Walker to fix.

Once Schwartz was fired he sent the information to Marc Cohen ("Cohen") of Cohen + Associates. Cohen called Mike and told him that Schwartz had dropped off the information. Cohen asked Schwartz directly about the NOL mistake and Schwartz had no response. Cohen also asked Schwartz about the issue with the K-1 when Schwartz and Walker were the one who argued the case for Mike and won. Schwartz then told Cohen that he had been instructed by Walker to put the information on the K-1 and that Walker would take care of the NH DRA. The information was put on the DRA to provide Walker with leverage against Mike and to legitimize the issues with the DRA thus putting leverage on Mike.

Mike has now filed a criminal complaint with the IRS stating all of the facts. This was filed by Anthony Augeri. He intentionally screwed the complaint up. When it came to settling the IRS issues, Timothy Powell ("Powell") was the settlement agent on the case. When the settlement was presented to Mike, he was given less than a day to think about it and was told that Powell was retiring that next day. Three years later, with the IRS issues continuing, Mike found out that Powell had not retired and was in fact still the agent working on the issues surrounding Mike's tax returns.

Mike and Sarah had been having marital difficulties off and on for a few years. They went to counseling both as a couple and individually with Dr. Robert Broussard of Topsfield, MA first in late 2004 to early 2005 and again in the early Spring 2007. At one point, Dr. Broussard told Sarah and then Mike that he felt that Sarah suffers from

Borderline Personality Disorder and that he would like to meet with Sarah on an individual basis. Mike spoke with Sarah and she confirmed the diagnosis. Mike would from that point on drop her off for therapy and wait in the car for Sarah.

In March, 2007 Mike's wife Sarah filed for divorce and was represented by Attorneys Ronna Wise ("Wise") and Matthew Kozol ("Kozol"). Mike asked Walker for a divorce attorney and was referred to David Phillips of Devine. Sarah's attorneys challenged the representation, indicating a conflict because of Devine's representation of MSI (Mike was 80% owner, Sarah 20% owner). Walker indicated that there would be no conflict, but Attorney Phillips withdrew from the case in July, 2007 because of a conflict of interest. Walker then referred Mike to Attorney Jonathan Ross ("Ross") of Wiggin & Nourie and set up a meeting for Mike and Ross to meet. Darla Sedgwick ("Sedgwick"), also of Wiggin & Nourie, filed her appearance as co-counsel on behalf of Mike in August, 2007.

From the beginning of the divorce action and continually, several different times during the course of the action, Mike offered to settle with Sarah. At this point, the marital estate was worth an estimated \$60 million.

Early in the divorce, copies of Dr. Broussard's records were requested by Mike's attorneys to be used as part of the divorce proceedings. A court order was issued ordering Dr. Broussard to produce the records. Three days later Dr. Broussard first responded that he no longer had them and gave three different reasons at three different times (fire, flood & accidental shredding) as to why they were no longer available. These records were and are very important to the divorce proceedings. The records would have been a very important part of the divorce regarding the children as there is a

history of mental illness with Sarah and her mother. Sarah and her mother both suffer from Borderline Personality Disorder. Sarah's mother was institutionalized for the majority of Sarah's life, first for killing Sarah's infant sibling and again for attempting to kill Sarah. If the records had been available during the proceedings, Mike would have undoubtedly been granted physical custody of all three of his children with Sarah.

As of today, the whereabouts of Dr. Broussard's records remain an issue in the family court case as it is believed that they were not lost, flooded or shredded but were turned over to Wise (Sarah's first divorce attorney) and Mike believes that she still has them.

In February, 2008, Attorney Stephen Tober ("Tober") filed an appearance as Sarah's divorce attorney. Attorney Tober and his law partner Tara Schoff ("Schoff") were the attorneys who were brought in to begin pushing the cases beyond the statute of limitations. Later in February and April, 2008 Wise and Kozol, respectively, withdrew from the case, with no particular reason given, after billing more than \$500,000.00. With millions of dollars on the table, why would Wise and Kozol just abruptly withdraw from the case? It was brought to Mike's attention, well after the fact, that Wise and Tober have a close professional relationship. In hindsight it appears that Wise and Kozol were only involved in the case to get it started while Tober completed his representation of Ross, Sedgwick and Wiggin & Nourie (Mike's divorce attorneys). This was not brought to Mike's attention, but should have been, as it is a conflict of interest to have Sarah's divorce attorney representing Mike's divorce attorneys in a malpractice suit against them.

After Wise withdrew, Ross asked Mike if Sarah would ever sue her lawyers. Mike thought that was an odd question because Ross hardly ever spoke to Mike. In fact Sedgwick primarily handled the divorce.

In February, 2008 Sedgwick had her paralegal, Megan Beauregard, research and prepare a motion to remove Tober from the case for a conflict of interest based on his prior representation of Ross, Sedgwick and Wiggin & Nourie on previous cases as well as a close personal friendship between Ross & Tober. Ross refused to let Sedgwick present the motion to the court. While Sedgwick informed Mike that she had previously been represented by Tober, Mike was not informed until much later that Tober had previously also represented Ross, and Wiggin & Nourie. Mike was also never told that Ross and Tober have a very close personal relationship. They vacation together and have served on several committees together.

About the same time as Mike found out about Tober's representation of Ross, Sedgwick and Wiggin & Nourie, he also found out from Dennis Stone ("Stone") of StoneTurn Group that Sarah was seen in Tober's office months before he filed as her divorce attorney. Stone also told Gill that Sarah's computer hard drives had been drilled and were no longer in existence and could not be used as evidence in the Divorce case. When Mike asked why they would drill the hard drives and Stone's exact words were "sometimes the sanctions are less damaging than what is on the computer." Stone was a witness and was at the hearing where the motion was supposed to be filed. Stone also told Mike that Tober had delayed filing an appearance in the divorce until there was resolution in a malpractice in which he was representing Ross.

In April, 2008 Mike and Sedgwick took a trip to interview a Psychologist (Marc Ackerman) as a potential expert in the divorce. It was at this time that they begin a sexual/personal relationship. Mike believed that the Controller for MSI had booked the trip for him and he found out after that Sedgwick took the credit card information and booked the trip for the both of them. He didn't know that Sedgwick was coming until shortly before the time. Once on the trip Mike found Sedgwick naked in his hotel room. Mike was emotionally vulnerable and upset about the effect the divorce was having on his children and Sedgwick was a sympathetic supporter. Mike broke off the relationship with Sedgwick after a brief time and she continued to pursue him. She sent him letters and cards of a personal nature and even showed up at his house drunk.

Subsequently in 2011, during an interview of Sedgwick Mike found out, that Ross and Wiggin & Nourie not only knew about the relationship but encouraged Sedgwick to pursue it in order for them to be able to have a better idea of Mike's thoughts and feelings regarding his various attorneys.

During this time in 2008 Mike told Walker about Sedgwick and expressed concerns that he didn't trust Ross. Walker was Mike's confidant and he confided in him everything about his suspicions and discussions with Sedgwick. Walker continued to tell Mike that there was no problem with Ross. Walker set up a meeting at Devine to discuss Ross and the potential conflict issue that Sedgwick had brought up. Mike attended the meeting at Devine with Walker and 4 other people he reasonably assumed were attorneys at Devine. The meeting was to discuss Ross and malpractice. Mike got the impression that the meeting was a sham set up to persuade him against pursuing any kind malpractice against Ross. Mike left in the middle of the meeting and told Walker that he

believed Walker was protecting Ross. At this point Mike began to question his friendship/professional relationship with Walker.

After the Devine meeting, Mike went to Sedgwick to discuss malpractice concerns against Ross. Sedgwick arranged a meeting with Lee & Levine in Boston MA and Mike. He was told by Sedgwick that the meeting was to address malpractice, but it was actually to discuss obtaining new counsel in his divorce. During the meeting, Attorney Levine strongly advised Sedgwick to obtain an Ethics attorney for herself after he expressed concerns over the personal nature of her relationship with Mike. At this meeting Attorney Levine gave Sedgwick the name of an attorney with professional ethics experience. Lee & Levine took a \$50,000 retainer at the meeting. Shortly thereafter there was a meeting with Sedgwick and Attorney Levine at the 100 Club in Portsmouth NH. Attorney Levine declined to become involved in the case and returned all but \$7,500 of the original retainer. Mike was told by Sedgwick that Ross and Walker didn't know about this meeting and that "Ross would shit himself" if he found out.

Subsequently around June, 2011 Mike obtained the itemized invoices from Lee & Levine which show that the initial call to Lee & Levine was from Walker. Sedgwick set it up with Walker and Ross's approval but she told Mike that they didn't know. It was only later discovered by Mike that Lee & Levine are actually divorce counsel and that the whole meeting was staged.

In May 2008, after the meeting with Lee & Levine, Sedgwick's relationship with Wiggin & Nourie began to break down. Shortly thereafter, Mike fired Attorneys Sedgwick and Ross. At that point not much had been done to resolve the divorce (no depositions, settlement negotiations or mediation had been scheduled). Sedgwick, under

pressure and threats from Ross and Walker, moved back to her home State of Oklahoma. Sedgwick told Mike that she was so scared that she hired an armed guard to protect her. Give her immunity and she will tell you everything.

In June, 2008 Mike and Walker met with Attorney Jim Tenn ("Tenn") of Tenn & Tenn. The first thing Walker said in the meeting was "I am not going to sue Ross". No one asked him to. Walker said this in front of Tenn, as his way of subtly intimidating Tenn into conforming with the plan already in place. Mike now believes that the plan the entire time was for the attorneys involved to drag out his various cases in order to allow the statute of limitations for filing malpractice complaints to expire. Mike was already beginning to suspect that Walker was protecting Ross and this statement further confirmed it. Mike found much out later that Ross and Sedgwick had a meeting with Tenn prior to his meeting and without his knowledge.

In June, 2008, Tenn filed his appearance to represent Mike in the divorce. At this time Tenn decided that the case needed "some grey hair" and hired Attorney David DePuy ("DePuy") to be co-counsel. Tenn represented Mike from June, 2008 to May, 2009. It should be noted that DePuy was Tenn's mentor. DuPuy personally was on his 3rd divorce and was financially strapped. He was worried about not billing enough getting fired. DePuy was billing Mike \$45,000.00 to \$50,000.00 per month. The only way that he could have billed this much money (based on his hourly rate) was if he was billing Mike for every hour of every day of the week. When DuPuy was questioned about the bills, he suggested putting \$2 million in an escrow account to bill from. Mike has a copy of the request in writing.

In August, 2008 both Walker and Arpy filed to appear as Intervenor for MSI in the divorce. Mike had no idea that Arpy was involved in the case. Mike had prior dealings with Arpy regarding the licensing issues in 2002 and with a local zoning issue. They had ended the professional relationship on bad terms and were not speaking. Mike noticed that Arpy was present at one of the hearings. It is not clear from the docket if he was an Intervenor on Mike's behalf or on Sarah's behalf and no one discussed this with Mike. Walker said Arpy was present at meetings in the courthouse to represent Mike's side. Significantly, Mike did not authorize Arpy to represent either MSI or himself on the divorce and Arpy's presence in the case caused the case to be moved. Marital Master Luneau indicated a conflict of interest with Arpy and recused herself. Although there are emails going directly between Walker to Arpy during this time, Walker never discussed Arpy's involvement with Mike and when Mike asked specifically why Arpy was involved, Walker answered with "I don't know". Mike now believes that Arpy's only "reason" to come was to get case moved.

Marital Master Luneau's recusal changed the family court venue from the Salem NH Division to the Rochester/Dover Division and put the case in front of Marital Master Foley where it remained until early 2013. This is significant because, up to this point, Luneau had been ruling fairly on the case, including ruling in Mike's favor regarding the Broussard records. Moving it in front of Master Foley put it in the backyard of Tober, who is based in Portsmouth. The conflict between Arpy and Master Luneau was a strategic orchestration between Walker, Tober and Ross. Since the move to a new court venue, Mike continually and consistently lost all motions filed before Master Foley. Subsequently in late 2011, Bill Shaheen of Shaheen & Gordon (where Arpy's practiced

law) indicated to Mike that at the time of the hearing "Arpy was beginning to suffer from Alzheimer's" and that he was "bullied by Tober" into making the appearance.

It was late 2008 when Master Foley ordered the Gill children to speak with a court appointed therapist. After a few months of meeting with the therapist, the therapist told the court that Sarah should never see one of her sons again. When Mike asked Guardian Ad Litem Timothy Cunningham if anything was going to be done about this, nothing happened. Mike sent numerous text messages and emails to Cunningham about the information and nothing was ever done. ***It should be noted that these therapists records have also gone missing.*** During a later deposition when Sarah was asked about the therapists' comment in court about never seeing her son again, she said she thought it was "funny" and laughed. This was in the response in her deposition and is the response that only a Borderline Personality would give.

While the divorce was continuing, in October, 2008, MSI's confidential financial information appeared on the Implode-Explode Heavy Industries, Inc. ("Implode") website. The confidential information posted, in the form of a chart titled *MSI's 2007 Income Breakdown*, was only available to the New Hampshire Banking Department ("NHBD"), Mike Gill and MSI's Controller. The information was confidentially submitted to the NHBD as part of annual report and examination and was considered privileged and not to be made public. This was just before the information leak that Tober requested almost the exact same very specific information from the NHBD to use in the divorce. The request was denied. Tober was told that the information was not public information and could only be released to Mike or his attorney, Walker. What was Tober looking to use the information for? To close down the company so that Mike

could not finance a malpractice suit against them. The only possible way the information could have gotten out is that Walker must have gotten it for Tober. Shortly (within a week) after the Loan Chart was published on the Implode website, there was a posting of defamatory, unfounded statements, were by a person using the screen name brianbattersby, regarding Mike Gill and MSI.

In November, 2008 a Complaint was filed with the Rockingham County Superior Court to compel Implode to disclose the identity of the individual who posted the defamatory statements and to determine who released the Loan Chart. Mike was informed by multiple lenders that they would no longer provide loans through MSI and the company experienced a measurable drop in customers based on the information and comments posted on the Implode site.

In November, 2008, Walker hired The Mason Group, Inc. to find the "brianbattersby" who made the slanderous posting on Implode so that he could be deposed. In January, 2009, The Mason Group provided Walker with contact phone numbers and an address for a Brian Battersby of New Hampshire who was working as a Loan Originator for Proficio Mortgage Ventures, LLC. Mike was never told Mason Group ever found any Brian Battersby. If one was ever found, Mike asked to be present at any interviews, meetings or depositions with Brian Battersby.

In February, 2009 Brian Battersby was served with a subpoena but it wasn't until more than a year later, in October, 2010, that he was finally deposed at the Manchester office of Devine. Mike was not present at the deposition and not notified until much later that it had even occurred.

It should be noted that at this same time Proficio Mortgage had been charged with several violations of the New Hampshire Banking Regulations associated with operating a valid license and that, despite the fact that he is the only Brian Battersby that lives in New Hampshire and also happened to be a loan originator and was listed as a part of the same open case before the NHBD as Proficio, it was determined by Walker that they had not found the brianbattersby that had posted the slanderous comments. Not coincidentally, all charges against Brian Battersby were dropped by the NHBD shortly after his deposition. It appears the NHBD had him make the slanderous posting in exchange for release. Eventually, in 2011, when the Court issued an order directing Implode to provide us with all of the information it possessed regarding the identity of brianbattersby, Implode issued an Affidavit stating that the only contact information it had for brianbattersby was an IP address. The service provider for the IP address was Broadview Networks. Broadview eventually provided the information that the IP address was registered to isoldmyhouse.com. Walker never contacted the owners to find out who used the IP address on the date that the comments were posted. It should be noted that NHBD charges against isoldmyhouse.com were also dropped.

With all of the money Walker charged, he was quite literally looking for himself and the banking department.

In early 2009, as a part of the continuing divorce, Tenn & DePuy went to interview Joseph Faletra ("Faletra"). Because Faletra had worked with Sarah in preparing the taxes that were being audited by the IRS, his testimony was key in addressing Sarah's innocent spouse claim in both the tax court and the divorce action. Tenn & DePuy spoke with Faletra privately and did not obtain a signed statement and insisted they "forgot" to

ask for one. They could not possibly have "accidentally" forgotten to ask. The whole purpose of the meeting with Faletta was to take his statement regarding Sarah's role in preparing the tax documents.

In Early 2009, Mike had made many requests of Tenn to pursue mediation in the divorce case. Mike also made Walker aware that he wanted to mediate. Unbeknownst to Mike, Walker was advising Tenn not to file any motions for mediation. Subsequently in 2011 when Tenn's files were transferred to successor counsel, it was discovered that there was a motion for mediation prepared by Tenn. Tenn wrote a handwritten note on the motion that Walker told Tenn not file the motion and should not show the motion to Mike. The only reason Mike can think of that Tenn would listen to Walker and not show Mike the motion was because he was to continue churning the case past the statute of limitations.

In February, 2009 the NHDRA issued notices of assessment against Sarah and Mike for the tax years of 2003 and 2004.

This was around the same time that the Financial Resources Mortgage ("FRM") Ponzi scheme was exposed in New Hampshire. Then Governor, Jon Lynch ("Lynch"), asked the Executive Counsel to start proceedings to remove NHBD Commissioner Peter Hildreth over his handling of the FRM Ponzi scheme that defrauded investors of almost \$80 million. I strongly believed that the Banking Commissioner knew what was going on and looked the other way because his brothers were involved in the scheme. The move to begin aggressively auditing MSI was directly related to the NHBD trying to deflect attention away from the way they handled FRM. Subsequently, in 2011, one of Mike's attorneys discovered emails between Walker and the NHBD that contained a draft

Consent Order specifically regarding telemarketing dated from before the audit was even conducted. At one point, while this was going on, Walker told Mike that Lynch's attorney is the one who put together FRM. Walker was asked to prosecute Hildreth and refused when asked by the Attorney General's office. Walker knew that Hildreth had dirt on Lynch. Hildreth said in open court that if "I go down, I am taking Lynch with me". This forced the Attorney General's office to look outside of the area for a prosecutor because it was going to look too incestuous if they hired a local. This was someone Walker orchestrated. So the whole hearing ended up a sham and Hildreth is now living in a one bedroom apartment in Kansas City, KS. Mike knows this because he is trying to get him deposed.

In May, 2009 Mike had begun to notice a pattern of incredible overbilling and wasting time by Tenn & DePuy. Mike believes this was by design as a way for the attorneys to continue to run down the clock on the statute of limitations of Fraud on the Court, since Wise had Dr. Broussards records. That was why Wise and Kozal had to resign. (and he was rightfully upset. Mike spoke with Walker about his concerns of overbilling. Walker suggested that Mike use Attorney Timothy Coughlin ("Coughlin") of Coughlin, Rainboth, Murphy & Lown, PA. Tenn & DePuy withdrew from the divorce case and Coughlin filed an appearance on behalf of Mike. In direct contrast to what had been occurring previously, Coughlin hardly billed at all and did virtually no work. Coughlin was asked by Mike, hundreds of times to get Sarah's bank statements, even in front of Walker but Coughlin never produced them. It should be noted that in May, 2011 Walker provided them to Mike and indicated that he had had them the entire time. There was still no work being done because he was also trying to extend the statute of

limitations but this time there was no churning of bill as with Tenn and Dupuy. Bills went from approximately \$100,000 a month down to approximately \$1,500 - \$2,000 a month. Bills dropped by 96%. How could this be explained? Walker at this point was the puppet master and Coughlin was Charlie McCarthy but not as smart. It began to appear that at this point Walker was really running the divorce (emails obtained much later show correspondence between Walker and Coughlin showing Coughlin deferring to Walker's judgment and direction on everything) even though Walker's official relation to the divorce was only as "intervenor" for the corporation. Walker was concerned that Coughlin was going to make a mistake and he was going to get caught. It should be noted that Coughlin had previously worked with Walker at Devine and that Coughlin and Tober's office buildings are approximately 50 feet away from each other. Coughlin also indicated in front of several people that he was friends with Judge Foley, this may explain why Walker referred Coughlin.

It was also in 2009 when liens were placed on Mike's business property by the IRS. Mike repeatedly requested that Walker have the liens removed because they were placed mistakenly. The liens were put in place with regard to the tax years of 2006 & 2007. Mike had paid the taxes for those years and received refunds. Walker did nothing. The liens were affecting Mike and MSI's credit ratings and prevented MSI from getting FHA licensed. The ability to broker FHA mortgages were essential to the continued success of the company. Mike finally became so frustrated with the attorneys and accountant that in July, 2010 he asked his Compliance Officer, who had no prior legal or IRS experience to look into the lien issues and make a few phone calls. Within a few days the liens were released, something the "professionals" were unable to do. These

liens caused irreparable damage to MSI by missing a window of opportunity and lose a great amount of money with the FHA refinances. Mike believes that this was done on purpose so that MSI could not earn the income in hope to close it down so that he could not afford to continue to fight. It was an extension of the same plan.

December 2009 - May 2010, Nashua Telegraph posted a series of articles about the Implode/brianbattersby case. They indicated that the "real" brianbattersby is just a pseudonym for an amateur astronomer from Canada and that the "fake" Brian Battersby is the one living in New Hampshire. When Brian Battersby was deposed he indicated that he had recently lost his wallet containing all identification in Canada. There were 17 Brian Battersby's in the country and only 1 in New Hampshire. He happened to be a loan originator in trouble with the NHBD. Then there was a posting from brianbattersby on Implode. Nashua Telegraph was part of public relations machine of Devine. Ashley Smith was part of the plan from Devine. Mike believes that the Nashua Telegraph is included as part of the media machine of Devine. Every article they published about the Implode case carried negative connotations against Mike and MSI.

In May, 2010, Mike was advised by Attorney Paul Russell, a friend of Mike's and an ex-State Trooper that he should go to the Fed's to discuss what was happening. Mike called Walker the next day to tell him what he was going to do and who told him to do it. The very next day a target letter was sent to Mike from then State's Attorney Kakavis a personal friend of Walker. Incidentally one was also sent to Paul Russell. Walker told Mike it was a mistake.

In August, 2010 a Petition for Redetermination was filed with the NHDRA disputing the notices of assessment. At this time all DRA matters remain in litigation. A

hearing is scheduled for late July 2013 but late fees and penalties continue to accrue. But remember, this was all based on fraud and the DRA is a part of it.

After Mike's repeated requests for divorce mediation, finally in 2010, the issue was raised in court. During court, without Mike's prior knowledge, Coughlin suggested retired Judge Dick Galway as the mediator (Galway had previously worked at Devine when he was a practicing Attorney). There were emails found in Mike's attorney's files by successor counsel that go back and forth between Tober and Walker discussing Tober's "friend Galway" coming in as mediator. Walker agreed that Galway was a good choice but no one discussed this with Mike. Galway and Tober have known each other personally and professionally for over 25 years but Mike didn't find out about the relationship until successor counsel began to represent Mike in June, 2011. The purpose of having Galway on the case was to get releases from Mike for all of the attorneys involved. For more information on this see Mediator Goldstein below.

In May 2011, Attorney Henry Hyder, Jr. ("Hyder") appeared in the divorce action as Intervenor for MSI. Hyder told Mike that as soon as Walker became aware that Hyder was working on the case Walker called him. In fact, at one court hearing, Hyder witnessed verbal offers being made to Sarah by Mike. Walker was afraid of what Hyder heard specifically asked Hyder "are we going to have any problems?". Walker said not to have Hyder come to the next hearing. It was immediately thereafter that Hyder began to act very nervous and would disappear and reappear in the case. When he would reappear, he would have odd, probing questions for Mike. Hyder also flat out refused to represent Mike in any lawsuit against Walker. Additionally, Hyder never presented Mike's offers of mediation to Sarah. Sarah confirmed in her later deposition that she did

not receive these offers of mediation from Mike's attorneys. That means that Walker, Coughlin and Hyder all withheld offers of mediation from Mike to Sarah. It is believed that the threat from Walker to Hyder was that Hyder's father was practicing law without a licence in Hyder's office. Walker ended up trusting Hyder with the DRA and IRS pieces. Pieces that could easily be proven corrupt. In the middle of the case, Hyder asked for a release from Mike and MSI. Why would he need a release if he wasn't doing anything wrong?

In June, 2011 when Mike had enough of Coughlin not making any headway in the divorce, Coughlin withdrew and Attorney Robert Jutras ("Jutras") filed his appearance on behalf of Mike. It was not too long after this that Jutras also hired Attorney Marisa Pizzuto ("Pizzuto") to help with the case regarding the issues with the children and in 2012 also hired Attorney Thomas MacMillan to represent MSI in the divorce. It took Attorneys Jutras and Pizzuto many many weeks to organize the 35+ bankers boxes that came from prior counsel in the divorce case. The boxes were completely disheveled and disorganized, but contained numerous emails and documents incriminating Walker and the other attorneys of wrong doings in Mike's cases. Mike at one point had a meeting with Hyder, Jutras, & Pizzuto. Mike told Jutras and Pizzuto that Walker had threatened Hyder. Hyder then jumped up and screamed. He didn't want anyone else to know that walker had threatened him.

At this point, Jutras addressed the mediation issue with Tober who flat out refused to look at any other mediators. Jutras presented three or four different options for experienced neutral mediators with no relationship to any of the parties and Tober continued to refuse stating that Galway had already been chosen by the parties (even

though Mike never agreed to using this mediator). Attorney Jutras was forced to appeal to the court on the issue of neutral mediation. Eventually, Attorney Howard Goldstein became the mediator in the case.

In June, 2011, Mike entered into litigation with the law firm of Wiggin & Nourie.

In 2011, the court reached a final decision in the Implode/Battersby case. They provided a very narrow avenue for discovering who it was that leaked the confidential information as well as who brianbattersby was. Although Mike continued to ask Walker for updates on the case, he continued to tell Mike that no decision had been made. In fact, even though a decision came down in early 2011 Walker provided Attorneys Hyder and Jutras with a status memo in July, 2011 indicating that a decision had not yet been made. Jutras later discovered an internal memo prepared by Devine dated June, 2011 discussing the court order. By July, 2011 the decision appeal period had long since come and gone and as of today there is still no answer as to who leaked the information and who the "real" brianbattersby is. This was because Walker was looking for himself and the Banking Commissioner as the ones who leaked the information. This was the only case Walker ever won for us and he failed to mention it. Interesting.

After feeling very frustrated with nothing ever being accomplished and feeling that Walker did not have Mike's best interest at hand, in August, 2011 Mike fired Walker from all his personal and corporate cases. Walker requested a release from Mike and MSI before he would file his withdrawals. It was around this time that Walker threatened Mike that the NHBD would be coming to audit MSI again because Mike wouldn't give him a release. Throughout Walker's representation of Mike, he has repeatedly indicated that he could take care of the IRS, DRA and NHBD cases if he was given a full release

on all matters. He asked for this in an email. These were situations that he created for leverage. Issues that Mike paid Walker and Devine millions of dollars to resolve only to find out that Walker created most of the issues. Asking for a release is in and of itself malpractice. If Walker did nothing wrong, why would he need one? Walker's Associate, Jason Cole, had also indicated several times that when people need help with these types of cases they "don't call Superman, they call Alex Walker".

After Walker told Mike that the NHBD would come back to audit the company, Mike sent an email asking Walker "are you threatening me", and almost immediately afterwards, the NHBD showed up at MSI for an unscheduled audit.

In August 2011, Mike was put in contact with Attorneys Nicholas Alexander ("Alexander") and Eric Renner ("Renner") at Morrison Mahoney ("Morrison") to discuss a possible malpractice case against his former attorneys. The referral came from Robert Fitzgerald ("Fitzgerald") of The Lorenzi Group. The Lorenzi Group was originally hired by Ross as a computer forensics expert to testify in the divorce. When Mike hired Jutras, Fitzgerald and the Lorenzi Group's services were still being used by Mike and his legal counsel. Fitzgerald told Mike that Alexander was the best malpractice attorney in Boston. I only needed a malpractice attorney, as I already had divorce counsel and business counsel. Fitzgerald's main income comes from these attorneys. At the initial meeting with Alexander, Mike was very clear that he was looking for Plaintiff's Malpractice Counsel. Alexander made it very clear to Mike that he was a Plaintiff's Malpractice attorney. Even though they checked conflicts they missed the fact that they had a conflict with their biggest national client being the insurer. Mike now believes that the insurer was running the entire thing at this point.

Shortly after the initial meeting with Mike a conflict of interest check was run by Morrison and once it was completed an Attorney-Client Fee Agreement was signed and a retainer paid. Morrison then hired Thomson Communications, a Public Relations firm out of Middleton MA, to help with the publicity they believe the malpractices with bring. Thomson Communications worked with and continues to work with Fitzgerald and The Lorenzi Group regularly. Thomson would not send anything out without Morrison's approval. This is how they could control the story and not let it get released. Fitzgerald and Lorenzi are quoted in numerous articles on the Thomson website. They are all related, Morrison, Thomson, and Lorenzi.

In November, 2011, after several attempts to reach Sedgwick in Oklahoma, an interview finally took place at the Manchester offices of Morrison Mahoney. Present at the interview were Mike and Attorneys Renner, Alexander, Pizzuto, Sedgwick and Sedgwick's attorney. During this interview Sedgwick confirmed all of what Mike had been thinking and feeling that had happened during the course of the divorce. Sedgwick implicated Walker, Tober, Ross, Hyder and others as working together to churn Mike's cases. She indicated that because Wiggin & Nourie (her employer law firm at the time) were suffering financially that she needed to "make it rain" with the bills. She told Mike that Wiggin & Nourie, and Ross & Walker not only knew of Mike and Sedgwick's relationship but encouraged her to pursue it. She also indicated that Dr. Broussard's therapist records had not been destroyed but had been turned over to Sarah's original attorney Wise. Sedgwick's testimony would have been very damning to these attorneys and law firms, however, in the middle of the interview, Sedgwick fired her attorney and refused to sign an Affidavit. Instead, once the interview was completed, she asked

Alexander and Renner to send her an email copy of the Affidavit for her review and indicated that she would sign it once she hired a new attorney. It was Alexander who gave Sedgwick her new attorney, Marisa Delinks. Sedgwick communicated back and forth via email with Renner and Alexander a few times but the Affidavit was never signed. Sedgwick admitted that Ross knew Wise had the records from the beginning.

By 2011 the marital estate had been reduced to a fraction of it's original worth. Mike has maintained that from the very beginning both he and Sarah had wanted to settle the divorce. Finally, in November 2011, Sarah, Mike and their respective counsel (Tober and Jutras) sat down with Attorney Goldstein to mediate the case. During the mediation, all parties had come to agreements and settlements with respect to the divorce action. Just before signing the Settlement Agreement drafted between Tober and Jutras, Mike reread the agreement. Mike discovered that in the final draft of the Settlement Agreement, Tober, has asked for a release from Mike protecting him, his law office and all experts from any future suits or litigation. Mike believes that Tober's computer expert erased computer evidence in the case under strict instructions from Tober. Tober indicated that if Mike didn't sign the release, the mediation would not be finalized. This was yet another attempt to blackmail Mike into giving a release to an attorney in exchange for settling a case. The blackmail was the threat of spending more money in the divorce. Settle and give us the release or go broke.

It is believed that Tober has been the driving force in the divorce for getting all of the attorneys involved past the statute of limitations. He has controlled the entire case, from getting the venue changed to constantly dragging things out over long periods of time.

Tober filed a motion in the court letting them know that Mike refused to pay for the mediation that had his release in it. Judge Ashley said if Mike didn't pay he would go to jail.

Attorney Goldstein told Mike and Jutras that in over 30 years of mediating he has never seen an attorney ask for a personal release in exchange for a settlement in a divorce action. Additionally, Attorney Goldstein told Sarah "you need to seek another attorney, this one is not looking out for your best interests". Just the mediation piece of the divorce cost Mike an additional \$250,000.00, only for it to end up stalling with nothing being settled. In the mediation, Tober point to Schoff and indicated that she wrote.

It wasn't until March of 2012, and over \$700,000 in additional money being spent, that the divorce was finally settled for what was originally offered by Mike, less the release for Tober, however, the marital estate had then dwindled significantly from its original worth. In total, the divorce took just over five years and \$5 million in legal fees to settle.

Based on the information discovered by Jutras while reviewing the files sent over by all of Mike's previous counsel, Mike is 100% confident that his prior attorneys did in fact commit malpractice. Jutras agreed with Mike but repeatedly refused Mike's numerous requests that he file ethical complaints against these attorneys. Jutras told Mike that the "PCC is rigged, what good will it do?" and then told him he should speak with "the Feds". Jutras told Mike that he did go to Ortiz on mike's behalf. Ortiz's office was going to call Friedmann. Mike wonders if Jutras ever did go to see Ortiz and report what was going on. Additionally, Friedmann left a voicemail for Mike telling him that he should go to the Feds. Jutras told Mike that he spoke with Ortiz's office for many hours

and that they opened up the case. Mike now believes this was a sham. This was their way of having Mike not go to the authorities himself.

In January, 2012 MSI received a 45-page Consent Order from the NHBD. Attorney Jonathan Friedmann, of Friedmann and Atherton, Boston MA handled this matter for MSI. He is also the Hearings Officer of the Massachusetts Board of Bar Overseers. As of today, the Consent Order has not been signed and the matter remains unresolved.

Mike believes that Friedmann was in charge of containment and the banking department issues. Only in the end did we find out that Friedmann had conflicts with literally everyone involved in Mike's cases. He left Mike a voice mail that if he were to be involved he would be committing malpractice himself. He asked for a narrative of events, but could not help us. Mike believes Friedmann asked for the narrative in order to be able to feed information to the others. Friedmann said he would go to see Ortiz with Mike and indicated that they lived on the same street. Mike now knows that Friedmann and Jutras were coordinating this.

Walker orchestrated the NH DRA, IRS and NHBD matters and then proceeded to blackmail Mike into giving him a release in exchange for making these matters go away.

At one point Mike received a voice mail from Nick Alexander indicating his willingness to speak with the Feds about Mike's case only after Mike caught him. This was always about containment.

After working with Morrison for 8 months in preparing these malpractice cases, In May, 2012 Mike was informed by Alexander that Morrison wasn't going to allow Alexander to work on Mike's case because of conflicts with their insurers. Morrison has

a Manchester NH office but they told Mike that they didn't have any New Hampshire attorneys that would work with him. Mike was then told by Renner the day before he was to file that he would have to file his malpractice case *pro se* (without representation) and that a statute of limitations deadline was fast approaching. This was the first Mike had heard of any statute of limitations deadlines. Mike was provided with the malpractice case to file but it was poorly written and needed numerous corrections and revisions before it could be filed. Mike did file the malpractice case *pro se*, but was not told that he could not represent himself and MSI. Half of the claims were corporate and Mike couldn't represent the company. They set Mike up to fail, they were purposely putting Mike in the position to be without counsel and missing the deadlines and drown in our own paperwork. Alexander's position all along was to cover up all the crimes it was the insurer that picked Alexander and had Fitzgerald orchestrate a meeting. They needed to control what Mike was doing and make sure that the Feds and Press were not contacted. All the points that Mike was pursuing for from the beginning. Alexander was the one orchestrating everything at that time. they are asking to pay a sizeable settlement to make Mike go away. Eric Renner ("Renner") was Alexander's Associate. It was Renner who went with Mike to the court to file the pro-se documents. Suddenly after 8 months of working on the case, he had a concern for statute of limitations. Mike got the impression something was seriously wrong and fired Morrison the next day. Attorney Renner was Alexander's buffer. This is why Mike believes that if the Federal Authorities speak with Renner and give him immunity, he will sing like a canary. His job was to help cover up these acts by the other attorneys. He knows where all of the bones are buried. Most recently, he has reached out wanting to settle. His attorney has indicated that "he was

just doing what he was told to do. The Federal Authorities should ask him what it was that he was asked to do. Renner was put in the position that he had to do Alexander's dirty work.

Several of the attorneys listed in the malpractice case have been dismissed due to this statute of limitations. In some instances the limitation was breached with as little as three days. However, it had never been proven when Mike became aware of the full extent of the malpractice so how could a limitation date have been chosen? Subsequently in February 2013 a hearing to determine these dates was held. It is very obvious from the testimony given by Mike that even though he began questioning the behavior of some of the attorneys early on, because his trusted friend and attorney Walker told him that nothing was wrong, he didn't pursue these issues until much later on when it became obvious that these attorneys were all working in a concerted effort against him. This effort that was orchestrated by Walker, the very man who was telling him that everything was fine and that no one was committing malpractice. Not one Attorney involved is claiming that they are innocent. They are all hiding behind the statute of limitations.

The last thing Walker said to Mike was "don't be a martyr".

In August, 2012 Mike received a voicemail from Friedmann indicating that Morrison committed malpractice and that Mike should speak with the Federal Authorities and report them. Friedmann also indicated that the NHBD was committing fraud and trying to harm MSI. These opinions of Friedmann are still on Mike's voicemail today. As an Attorney and hearing officer of the Board of Bar Overseers Friedmann was under an ethical obligation to report these attorneys so if he believed that there was enough malpractice being committed that Mike should report it, why didn't he report it for Mike?

In August, 2012 Mike made the decision to hire a new Attorney to work in-house as General Counsel to represent both himself and MSI in all pending and future litigation.

In October 2012 Attorney Edward "Ted" Little, Jr. ("Little") began work as General Counsel (in-house) to represent Mike and MSI. Mike asked Little to begin preparing a Malpractice lawsuit against Morrison. Little insisted that he needed another lawyer to help in order to meet all of the deadlines and keep cases moving forward. Mike could see that there was a lot of paper coming in from the opposing parties so he agreed and Attorney Anthony "Tony" Augeri ("Augeri") was hired to help Little as Associate General Counsel. Augeri immediately began working on the outstanding NHDRA and IRS issues as well as assisting Little in preparing the Malpractice suit against Morrison. It should be noted that Augeri, in the past, had worked for a few of the law firms being sued including Morrison and within a week of beginning work at MSI, Augeri told Mike that he received an email allegedly "out of the blue" from Alexander. When Augeri worked at Morrison Augeri and Alexander's offices were on the same floor. We believe that he was communicating with Morrison and that they were afraid that MSI was picking up on the phone calls.

During this time Mike continued to ask Jutras to help him file ethical complaints against the various attorneys involved in the case. Jutras was paid more than \$1 million to represent Mike and he continued to refuse. This was when Mike finally decided to fire Jutras.

Early after Augeri was hired, Mike asked him to provide copies of all of the information from the DRA. Augeri seriously misrepresented the DRA information to Mike by providing him with boxes of copied information. 95% of which was internally

prepared product and only 5% of it was directly from the DRA. The DRA had virtually nothing. Augeri was covering up for the DRA. These pieces are important because they are number and they can't get away from them.

Early in 2013, the relationship between Mike and Little and Augeri began to deteriorate as Mike had been asking for a draft of the Morrison lawsuit weekly since approximately November 2012. The first formal draft of the complaint was finally presented to Mike in Mid March. Augeri worked on the IRS, he intentionally wrote the Banking Commission Complaint to fail as his last act. Augeri also assisted with the Morrison Complaint. Mike believes that Augeri intentionally put false information in the complaint that would have then legitimized the NH DRA case. Mike caught Augeri three times moving the pieces within the complaint instead of removing them per Mike's instructions.

In March 2013, NHBD showed up unannounced at the Plaistow and Somersworth NH offices of MSI prior to the offices open hours to conduct an audit. NHBD asked for unreasonable amount of emails. They wanted the prior six months worth of emails from over 100 employees. The total number of emails ended up being more than 5,000,000 and took the email host company many weeks to compile. MSI was in communication with the NHBD updating them of the status of the emails. The NHBD knew that there was nothing to fine MSI over in order to shut the company down, so they asked for the emails in the hope that they would find multiple issues in the emails in order to leverage the company in the lawsuit against them. Little was setting up MSI, instead of exercising our rights to withhold the information and appeal the decision, Little had MSI give the

NHBD the emails. The current Judge, Judge McAuliffe actually asked why Little didn't just appeal the decision.

On April 3, 2013 Augeri filed a Federal Lawsuit and request for Emergency Temporary Restraining Order against NHBD. Less than a week later the NHBD posted an Order to Show Cause and Produce Records on the NMLS website. This has caused numerous problems for MSI. Several lenders have either withdrawn from closing loans with MSI or have refused to allow MSI to begin closing loans using their services.

The day after the Federal Lawsuit against the NHBD was filed Little gave his notice of resignation. That morning Mike watched the video surveillance from previous day of the Somersworth office where Little was working. It showed Little leaving with a suitcase full of unknown items and two full computer bags. This was the night before Little gave his notice. It also showed Little heading toward the paper shredder with stacks of paper and returning to his office empty handed. Mike then decided fire Augeri also. Mike had already been questioning the performance of both of them and seeing the video confirmed his suspicions that they were hiding and destroying evidence. Augeri and Little were working with opposing counsel to destroy evidence and falsify complaints. Little and MacMillan didn't want this filed because they knew it would end up in front of a New Hampshire court and they were afraid of being exposed for fraud.

Little was asked to prepare the complaint against Morrison. Every week he said it was done, for 12 weeks in a row. After 12 weeks, he promised he would have it to Mike the next day and instead, resigned. Technically, Little never put his name on one filing. Little is a Massachusetts Attorney, MSI is a New Hampshire Corporation. He was working in New Hampshire. It was understood from the beginning that he would apply

for his New Hampshire license. He never filed to get his license. He never intended to put his name on any of the filings because he knew that he was working to commit fraud on the court and against Mike and MSI.

The same day, Mike reached out to Attorney MacMillan to step in and help with the NHBD Federal case. He was still the attorney of record representing MSI. He agreed to read over the case but was not willing to file an appearance. Mike now believes that he would not file the appearance because he knew Augeri put it together to fail and he didn't want his name on it. He was asked multiple times to help.

On April 4, 2013, Judge Barbadoro was assigned in the NHBD Federal case. He had teleconference with all parties and indicated that he believed he had a conflict of interest because his child played on a youth sports league with one of the NHBD Commissioner Glenn Perlow's children a few years earlier. Judge Barbadoro recused himself and the case was re-assigned to Judge LaPlante.

It was around this time that MacMillan stated to several people in Mike's office and to Mike that he was "so close" to being out of the cases but because he was the only attorney representing Mike and MSI, he needed to stay on until replacement counsel could be found and brought up to date on the cases. MacMillan made it very clear to Mike that he didn't want any part of the case. He also made it very clear that he knew there was wrong doing that he knew about, but he did nothing.

In May 2013 Attorney Michael Parousis ("Parousis") was hired to replace Little. He immediately filed appearances in all active litigation. Attorney David Weller ("Weller") was hired a short time later to work on NHDRA and IRS cases.

On May 1, 2013, Judge LaPlante had an "off the record" teleconference with all parties in the NHBD lawsuit. He raised the issue of a potential conflict involving Ross as one of the witnesses involved in the case but he downplayed the relationship and refused to recuse himself when asked to do so. Parousis filed a Motion for Recusal the next day. LaPlante eventually reluctantly recused himself from the case. However, he made it a point to indicate that it wasn't because of his relationship with Ross. LaPlante indicated at his swearing in that Ross was a mentor to him and that he learned a lot from working with Ross at Wiggin. He instead indicated that it was because he discovered a conflict with "another attorney" involved in one of the cases that he decided to recuse himself. He never indicated which attorney the conflict was with. He should have indicated from the beginning that there was more than one conflict. Why did he try to stay on the case?

May/June 2013 MacMillan began reaching out to try to dissuade Parousis from finally filing the Malpractice lawsuit against Morrison. He also began contacting Parousis without Mike's knowledge warning him to be careful of angering the judges when filing the various motions in the other cases. At one point, MacMillan indicated to Parousis that he would come on board and help with the Morrison case if Mike would agree to hold off on filing it until a decision was issued regarding the gag order in the divorce case.

In June 2013 Mike had Parousis file the Federal Lawsuit for Malpractice against Morrison against Attorney MacMillan's advice to wait. The next day the National Law Journal called for a comment from Mike and/or Parousis because they were going to publish a story about the case. It is very interesting to note that while the story was

picked up by a national legal journal, no one in New Hampshire knows about this federal law suit. This is the public relations machine at work.

At the next legal team meeting, MacMillan told Mike that he thought it was a good idea to file the case. This is in direct conflict with the comments he made just a week earlier. MacMillan had instructions not to file this case.

Mike hired Attorney Linda Moreno in June 2013 to assist with the NHDRA and IRS cases. Mike had begun to question if Weller was working with opposing counsel in trying to sabotage the cases. Weller made several major mistakes, the same intentional errors that Augeri made, in preparing narratives and arguments for the IRS and NHDRA Cases that downplayed the actions of most of the Attorneys and Accountants involved. This seemingly confirmed Mike's suspicions and Weller was fired one week later.

In June 2013 NHBD Federal case was assigned to Judge McAuliffe. It wasn't until several weeks later and several phone calls to Judge McAuliffe's office that an emergency hearing was finally scheduled. The Emergency Restraining Order was not acted upon immediately and MSI was asked by the NHBD to hand over all of the email from Mike's account and that of his Controller, they knew full well that these would contain attorney client privileged emails. But because McAuliffe refused to schedule the emergency hearing we were forced to hand over these sensitive emails. This was intentional to give the NHBD access to strategic emails discussing the case.

On June 11, 2013 there was a hearing in Family Court to address several outstanding issues regarding the final Divorce Settlement, in which MacMillan represented Mike. These issues included a contempt complaint, questions regarding some final property transfers, the missing therapy records of Dr. Broussard and most

importantly the gag order, sealing the entire case, that was put on the case by Marital Master Foley without either party asking for it. The gag order was very important as it has made it very difficult for Mike to pursue his malpractice cases effectively.

MacMillan failed to bring up important information regarding several key points even though he was repeatedly asked to do so by Mike. Mike was very upset with MacMillan that he did not bring up the issues involving the children and Sarah's mental illness.

Tarah Schoff from Tober's office argued to keep the gag order on, fully knowing that to release the gag order would incriminate herself and her colleagues. They were not looking out for Sarah's best interest but their own.

The very next day Mike had Parousis send the information that Macmillan did not present to the Judge. MacMillan said the judge would get mad if we presented it.

MacMillan's marching orders from the other attorneys were that he was to keep the gag order on and that is what he allowed to happen.

In late June, 2013 Mike again reached out to MacMillan as Counsel for MSI and asked him to file an appearance in the NHBD case. MacMillan had been reluctant to do so since being asked to assist the day after the original filing. MacMillan dragged his feet in accepting this appearance and gave a few lame excuses why he could not immediately help. This prompted Mike to fire MacMillan.

Mike now believes that Jutras and MacMillan were part of the conspiracy and that they were telling Mike that they were going to the authorities and lying about it so that Mike wouldn't go to them himself.

On June 28, 2013 the Emergency motion for a Temporary Restraining Order was finally heard by Judge McAuliffe in the NHBD Federal case. It was denied and the case

was dismissed. During the hearing Judge McAuliffe appeared immediately to take the side of the NHBD and actually began to argue their case for them. Judge McAuliffe seemingly laughed at every point brought up by Parousis during the hearing. At one point during the hearing Mike asked Judge McAuliffe if he would still be laughing when he saw his face on 20/20. Also he asked, do you think that the FRM Ponzi Scheme, covered up by the NHBD, is also funny? Right after that, the attorneys for the NHBD ran into a conference room and didn't emerge for hours.

To date all three of the Federal judges involved in the NHBD case threatened either Mike or his attorney.

In Order from the Court, Judge McAuliffe indicated that Mike is allowed to re-file his case against the NHBD but that he and Parousis need to be very careful that they meet certain criteria to prove conspiracy or Parousis would face sanctions by the court.

Current statuses of the various ongoing litigation:

NHBD January, 2012 Consent Order:

Still unresolved

NHBD 2013 audit:

Still no findings

Michael Gill v. Devine Millimet:

Still ongoing, although several parties have been dismissed for statute of limitations, there are still appeals in process to bring the parties back in.

Wiggin & Nourie v. Michael Gill v. Jonathan Ross & Darla Sedgwick:

Still ongoing. At this point hearings and deadlines have all repeatedly been postponed, cancelled and/or delayed for various reasons. Most recently it is due to the vacation schedules of the attorneys representing Ross & Sedgwick.

NH DRA:

Hearings scheduled for July 23 & 24.

IRS:

Waiting for a decision from Timothy Powell of the IRS as to whether the Net Operating Loss Carryback will be allowed or not.

Michael Gill v. New Hampshire Banking Commissioner and New Hampshire Banking Commission:

Dismissed, with the opportunity to re-file.

Michael Gill v. Morrison Mahoney, Nicholas Alexander and Eric Renner:

Most recently filed case, still in the beginning stages.

As of the writing of this narrative, the insurance carriers reached out to Mike Gill through his attorney to discuss the possibility of a global settlement. They have indicated that this settlement would include all of the above cases/parties. This is an organized settlement for an organized crime. This may be called cost management by the insurance carriers but Mike calls it organized crime.

***It is interesting to note that since Mike began telling this story the following key players have left their firms:*

Alexander Walker is no longer with Devine Millimet & Branch

Eric Renner & Nicholas Alexander are no longer with Morrison Mahoney

Darla Sedgwick and Jonathan Ross are no longer with Wiggin & Nourie

Wiggin & Nourie is now defunct

Lawrence Schwartz is no longer with Grant Thornton (which took over CCR)

Index of major parties (in no particular order):



"Walker" Alexander Walker, past president of Devine Millimet & Branch. Now works at Catholic Medical Center (which happens to be one of Devine's biggest clients). Walker was the corporate attorney for MSI from 2002 until 2011 and someone Mike considered a friend and confidante for a large portion of his representation.

"Devine" Devine Millimet & Branch, law firm that represented Mike in several different cases beginning in 2002.



"DePuy" David DePuy, attorney at McLane, Graf, Raulerson & Middleton who at one point represented Mike in his divorce.

Dr. Robert Broussard, Mike and Sarah Gill's therapist.



"Ross" Jonathan Ross, past partner of Wiggin & Nourie and initial counsel in the Gill divorce. Ross is also very close friends with Tober, Sarah's divorce counsel.



"Tober" Stephen L. Tober, owner of Tober Law Firm and divorce counsel for Sarah during the majority of the divorce.



"Schoff" Tara C. Schoff, partner at Tober Law Firm and co-counsel with Tober representing Sarah in the divorce.



"Sedgwick" Darla Sedgwick, past partner of the now defunct Wiggin & Nourie and initial counsel in the Gill divorce.

Wiggin & Nourie, now defunct law firm that represented Mike in his divorce case.

Timothy Cunningham, Guardian Ad Litem assigned to the Gill divorce



"Coughlin" Timothy Coughlin, subsequent divorce counsel



"Jutras" Robert Jutras, subsequent divorce counsel, witness to multiple acts of malpractice. Also, helped Mike file his pro se appearance in the Devine Malpractice case.

"Pizzuto" Marisa Pizzuto, Attorney/Mediator hired by Robert Jutras to assist with the divorce. Eventually she became the liaison between Mike and Morrison Mahoney.



"Little" Edward Little, Attorney hired as General Counsel for MSI and Mike



"Augeri" Anthony Augeri, Attorney hired as Associate General Counsel for MSI

"Parousis" Michael Parousis, Attorney hired to replace Edward Little and Anthony Augeri. Currently represents both Mike and MSI in all matters.

"Weller" David Weller, Attorney hired to represent Mike and MSI on IRS and DRA matters

"MacMillan" Thomas MacMillan, Attorney hired to represent MSI in the Gill divorce

"Hyder" Henry Hyder, Attorney, subsequent divorce counsel



"Tenn" James Tenn, Attorney, subsequent divorce counsel



"Alexander" Nicholas Alexander, Attorney formerly of Morrison Mahoney. Hired to represent Mike as Plaintiff's Malpractice Counsel in Wiggin and Devine cases.

"Renner" Eric Renner, Attorney formerly of Morrison Mahoney. Hired to represent Mike as Plaintiff's Malpractice Counsel in Wiggin and Devine cases.

"Morrison" Morrison Mahoney, Law firm hired to represent Mike as Plaintiff's Malpractice Counsel in Wiggin and Devine cases.



"Friedmann" Jonathon Friedmann, Attorney, partner of Friedmann and Atherton. Also, the Hearing Officer for the Massachusetts Board of Bar Overseers.



"Schwartz" Lawrence Schwartz, Managing Director of Tonneson + Co, formerly a partner at CCR, LLP which was eventually purchased by Grant Thornton. Schwartz worked closely with Walker to prepare the taxes for MSI and Mike.



"Gilbert" Maurice P. Gilbert, Director of State Taxation at Devine. Formerly worked for the NH DRA for more than 25 years. Joined Devine and began working on IRS and DRA issues for Mike and MSI.



"Sparkman" Jon Sparkman, current President of Devine. He replaced Walker when Walker left to work at Catholic Medical Center. Jon worked with Gilbert, Schwartz and Walker to work on the NH DRA and IRS portions of Mike's legal work.

Bill Tarzia, Partner of CCR, LLP, now Grant Thornton. It is notable that he is Walker's cousin and the reason why Walker went to CCR for tax help for Mike and MSI.

Thomson Communications, a Public Relations firm out of Middleton MA, hired by Morrison Mahoney to handle public relations issues related to the filing of the Devine malpractice case.

Justin Holden, Sarah's Tax Accountant



"Saunders" Apiar Saunders, retired from Shaheen Gordon. Saunders represented MSI in 2002 for Licensing and Zoning issues. He then made sudden, unapproved appearances in the Divorce causing the venue to move from Salem NH to Dover/Rochester NH.



"Shaheen" Bill Shaheen, Shareholder/Director of Shaheen Gordon PA. Shaheen is the person who informed Mike why Saunders suddenly appeared in the divorce.

"NHBD" New Hampshire Banking Department

"Fitzgerald" Robert Fitzgerald of The Lorenzi Group. Referred Mike to Morrison Mahoney.

Financial Resources Mortgage ("FRM"). Company involved in the largest Ponzi scheme in NH history.

brianbattersby, anonymous poster in the Implode case

Brian Battersby, the man behind the anonymous posting in the Implode case.

Marital Master Luneau, initial Judge in the Gill Divorce.

Marital Master Foley, second Judge in the Gill Divorce.

"Galway" Judge Dick Galway, mediator

Attorney Goldstein, mediator

Judge McHugh, Superior Court Judge presiding over the following cases: Wiggin, Devine, and Battersby/Implode.

Judge Barbadoro, New Hampshire Federal Court Judge initially assigned in the NHBD case.

Judge LaPlante, second New Hampshire Federal Court Judge assigned in the NHBD when Barbadoro recused himself.

Judge McAuliffe, current New Hampshire Federal Court Judge assigned in the NHBD case.

"Mike" Mike Gill

"Sarah" Sarah Gill

"MSI" The Mortgage Specialists

"Faletra" Joseph Faletra, tax preparer and personal friend of Sarah.

"Stone" Dennis Stone of StoneTurn Group, computer forensics expert who told Mike that Sarah's computer hard drives had been drilled. Additionally, he is the one who informed Mike that Sarah had been seen meeting with Tober months before he filed to represent her in the divorce.