

Affidavit of

Daniel L. Myers

on the 17th Day of August, 2009

AFFIDAVIT OF DANIEL L. MYERS

STATE OF FLORIDA)
COUNTY OF ORANGE)

On this day, appeared before me, the undersigned, duly authorized to administer oaths and take acknowledgements, Daniel L. Myers, after being duly sworn, deposes and says as follows:

1. My name is Daniel L. Myers. I am over the age of 18 and of sound mind. I am familiar with, and have personal knowledge of, certain facts and circumstances surrounding Attorney Richard Berman's representation of Frank L. Amodeo, and Attorney Berman's involvement in the Sunshine Companies Plan and Presidion (PBS) Plan.

2. I have been a Certified Public Accountant since 2002.

3. Mr. Amodeo initially retained me in 2004 to assist with the Sunshine Companies Plan and, subsequently, the Presidion (PBS) Plan.

4. I first met Attorney Berman in 2004. He had been Mr. Amodeo's attorney for several years and continued to act as his primary legal advisor through the end of 2006.

5. Beginning in 2004 and continuing through 2006, I met with the Internal Revenue Service ("IRS") on numerous occasions to discuss matters related to the Sunshine Companies Plan and Presidion (PBS) Plan, particularly the nonpayment of payroll taxes.

6. Attorney Berman was made aware of all matters discussed during my meetings with the IRS, including the nonpayment of payroll taxes.

7. Additionally, throughout 2005 and 2006, Attorney Berman was present in numerous meetings where the Presidion (PBS) Plan was discussed and documented.

8. The Presidion (PBS) Plan was a strategy to resolve various problems encountered by the Professional Employer Organizations (“PEO”) whereby the payroll taxes would be used to fund certain transactions and immediate obligations such as healthcare insurance and worker’s compensation insurance. The plan was to use the payroll taxes to get the company stable and once that occurred, the company would then be taken public or sold to another publicly traded entity. The proceeds would then be used to pay off any and all existing tax liability.

9. In or about December of 2005, there was a meeting with all key advisors in Mr. Amodeo’s office in which the Presidion (PBS) Plan was discussed and presented by Mr. Amodeo. Specifically, Mr. Amodeo discussed how the payroll tax liability of the Presidion PEOs had increased by approximately \$60 million during 2005 in order to pay Presidion’s primary creditors (i.e. the workers compensation insurance, secured creditors, etc.). Attorney Berman was present at this meeting. During the entire length of the meeting, as well as subsequent to that meeting, at no time did Attorney Berman express surprise or concern as to the legality of the Presidion (PBS) Plan.

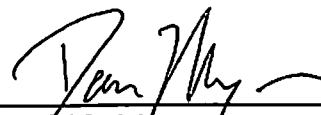
10. After this meeting, Attorney Berman became an officer and director of Mirabilis, the primary recipient of the unpaid payroll taxes of Presidion (PBS) during 2006.

11. On July 20, 2006, Mr. Amodeo, Sharnilla Khanokar (a CPA employed by Rachlin Cohen & Holtz), and I met with Attorney Berman in his firm’s Ft. Lauderdale, Florida office to complete preparation of our presentation to the IRS.

12. After meeting with the IRS representatives to discuss a potential final resolution and compromise of the unpaid payroll taxes of Presidion (PBS), we again met with Attorney Berman to discuss the outcome of the meeting.


13. During the two (2) years I worked with Attorney Berman, he never informed me that the Presidion (PBS) Plan, which included the nonpayment of payroll taxes, could result in personal criminal liability.

FURTHER AFFIANT SAYETH NOT.



Daniel L. Myers

SWORN TO AND SUBSCRIBED before me on the 17th day of August, 2009 to certify which witness my hand and seal of office.



Notary Public in and for the State of Florida

*Produced as
identification
Florida Driver's License
M-620-172-70-064-0*



SUSAN R. SCHEIB
MY COMMISSION # DD 594569
EXPIRES: October 8, 2010
Bonded Thru Budget Notary Services

Affidavit of

Yaniv Amar

on the 3rd Day of September, 2009

AFFIDAVIT OF YANIV AMAR

STATE OF FLORIDA)
COUNTY OF DADE)

On this day, appeared before me, the undersigned, duly authorized to administer oaths and take acknowledgements, Yaniv Amar who, after being duly sworn, deposes and says as follows:

1. My name is Yaniv Amar. I am over the age of 18 and of sound mind. I am familiar with, and have personal knowledge of, certain facts and circumstances surrounding Attorney Richard Berman's representation of Frank L. Amodeo, and Attorney Berman's involvement in the Sunshine Companies Plan and Presidion (PBS) Plan, as those plans are further described in Amodeo v. Richard Berman, et al., 9th Judicial Circuit Court Case No.: 2008-CA-31330-0.

2. I have known Frank Amodeo since approximately 1999 when I was introduced to him through a mutual friend.

3. I first met Attorney Berman in 2004. He represented Mr. Amodeo at the time and continued to act as his primary legal advisor through the end of 2006.

4. Attorney Berman was retained to assist with the Sunshine Companies Plan, which I had no involvement with, and the Presidion (PBS) Plan.

5. Throughout 2006, Attorney Berman was present in numerous meetings where the Presidion (PBS) Plan was discussed and documented.

6. In late-2005, I was tasked by Mr. Amodeo to provide recommendations as to cost-cutting measures to be implemented at Presidion.

7. During the first six (6) months of 2006, I was employed as a consultant tasked to assist with the transition of Presidion's PEO business to AEM, Inc.

8. There were numerous problems during this transition.

9. However, on numerous occasions throughout 2006, I was reassured by Attorney Berman that everything was going fine with Mirabilis and the PEOs.

10. Particularly, in or about July of 2006, I met with Attorney Berman and Mr. Amodeo in Attorney Berman's offices in Ft. Lauderdale. Attorney Berman invited me to the office to await the outcome of Mr. Amodeo's meeting with the IRS. Attorney Berman and I went to meet Mr. Amodeo, his accountants, and others for dinner. My understanding of the meeting was that the taxpayer was to become current on a going forward basis and pay 600K a month towards the past debt. Attorney Berman again reassured me that everything was fine and informed me that I should not have relinquished my interests in Mirabilis when I resigned in June of 2006.

11. Additionally, on or about October 5th, 2006, Mr. Amodeo, Daniel Myers and Attorney Berman interviewed tax controversy attorneys in Attorney Berman's office in Ft. Lauderdale. Prior to the scheduled meetings, Attorney Berman invited me to join the meetings. He thought it might give me some long overdue comfort that everything was fine between the various companies and the IRS. I was again reassured by Attorney Berman that everything was in order with the unpaid tax debt.

FURTHER AFFIANT SAYETH NOT.


Yaniv Amar

SWORN TO AND SUBSCRIBED before me on the 3 day of September
_____, 2009 to certify which witness my hand and seal of office.



JASON SAKA
NOTARY PUBLIC - STATE OF FLORIDA
COMMISSION # DD555259
EXPIRES 8/27/2010
JASON SAKA - NOTARY

Notary Public in and for the State of Florida

Affidavit of

Jay Stollenwerk

on the 22nd Day of September, 2008

STATE OF FLORIDA
COUNTY OF ORANGE

CASE NOS. 6:08-bk-4327-KSJ
6:08-bk-4328-KSJ
6:08-bk-4681-KSJ

AFFIDAVIT

I, Jay Stollenwerk, being duly sworn state the following:

1. I was a member of the board of directors of the following companies for the following time periods:

Company	Time Period
Mirabilis Ventures, Inc.	March 14, 2007 to May 23, 2008
AEM, Inc.	April 27, 2008 to May 1, 2008
Nexia Strategy Corporation	October 11, 2007 to May 23, 2008
Tenshi Leasing, Inc.	May 4, 2007 to March 26, 2008
Titanium Technologies, Inc.	February 26, 2007 to April 13, 2007

2. I know the information contained in the following paragraphs through conversations with Frank L. Amodeo (Amodeo); Shane Williams (Williams); Jodi Jaiman (Jaiman); Scott Shuker, Esq. (Shuker) and Elizabeth Green, Esq. (Green), who are partners with the law firm of Lantham, Shuker, et al.; and/or Aaron Bates, Esq. (Bates) and Matthew Mokwa, Esq. (Mokwa). Bates and Mokwa were previously

in-house counsel at Mirabilis Ventures, Inc. (Mirabilis) and are partners in the firm of Bates and Mokwa. Once they formed their firm, almost all of Bates and Mokwa's work consisted of representing Mirabilis at the behest of Amodeo.

3. Amodeo was the person who controlled the above-referenced companies, as well as Hoth Holdings, Inc. and others.

4. One of my responsibilities was to gather documents so that Amodeo and his defense attorneys could provide documents to the United States pursuant to grand jury subpoenas which were executed in late 2006.

5. Another one of my responsibilities as an officer of the above-referenced companies was to liquidate assets of the companies so that the funds could be paid to the Internal Revenue Service (IRS) to pay back the IRS for payroll tax monies (trust fund taxes) for which a combination of Amodeo, other individuals, AEM, and Professional Benefits Solutions were responsible but which were not remitted to the IRS. Amodeo knew that he was the target of a federal grand jury and was attempting to cooperate with the United States in order to receive a reduced sentence. Amodeo told me that the reason he wanted to pay back the IRS was that it would illustrate that there was never an intent to defraud the IRS. I surmised from this that Amodeo would use these payments to seek leniency from a sentencing judge.

6. I was further responsible for paying as many creditors as possible. It was my understanding that almost all of the creditors had been paid prior to the institution of the bankruptcy proceedings. Other than creditors who had claims which were disputed by Amodeo, I know of only one or two creditors who were not paid as of the time the bankruptcies were filed because they would not accept a settlement offer (LexisNexis and American Express).

7. At the time that the bankruptcy petitions were filed, lawsuits which Mirabilis had instituted against other companies and individuals comprised almost all of the assets of the companies.

8. When seizure warrants were served on law firms which handled legal matters for the above-referenced companies, there was a concern about how to save the litigation cases to make sure the IRS received the funds referenced above for Amodeo's benefit in the potential criminal case.

9. It is my understanding that Green proposed the bankruptcy proceedings. Green believed that filing bankruptcy was the best way to save the litigation. Amodeo then directed Mirabilis to file for bankruptcy protection.


10. I was present at a meeting with Bates, Mokwa, Jaiman, Williams, Green and Shuker at Green and Shuker's office in which Shuker and Green discussed how to handle the bankruptcy. They talked about their experience in what they referred to as

the "Church Street case." Jaiman, Williams, and I would resign as officers and directors. We were to appoint Michael E. Moecker (Moecker) as a member of the board of directors. Moecker would then appoint R. W. (Bill) Cuthill, Jr. (Cuthill) as president of Mirabilis. They wanted to talk with the office of the United States Trustee, as they believed that they had found a loophole which would allow them to proceed without a trustee. Green was concerned that the United States would seize attorney fees, but they decided that they could use the money received from the settlement of two cases with RKT Constructors, Inc. to fund the bankruptcies.

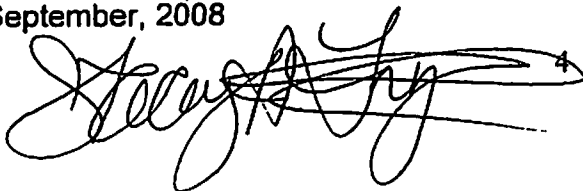
11. Although I have not spoken with Green directly about paying back the trust funds to the IRS for Amodeo's benefit in the criminal matter, it was clear that any funds recovered were to go to the IRS, no matter the source of the funds, for Amodeo's benefit in the possible criminal case.

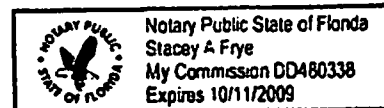
12. At the time the bankruptcies were filed, there were no remaining employees of Mirabilis, AEM, or Hoth Holdings. Hoth Holding contained only one asset, i.e., a piece of property in Virginia.

Further your Affiant sayeth not.


Jay Stollenwerk

Sworn to and subscribed
before me this 22nd day
of September, 2008





Affidavit of

Steven McCabe

on the 22nd Day of September, 2008

STATE OF FLORIDA
COUNTY OF ORANGE

CASE NOS. 6:08-bk-4327-KSJ
6:08-bk-4328-KSJ
6:08-bk-4681-KSJ

AFFIDAVIT

I, Steven McCabe, being duly sworn state the following:

1. I am a special agent with the Internal Revenue Service (IRS) and have been so employed for approximately 14 years.
2. I am one of two IRS special agents assigned to the investigation and prosecution of Frank L. Amodeo, and the investigation of several corporations and other individuals.
3. On May 14, 2008, prior to the institution of the instant case, was present at a meeting at the Office of the United States Trustee which included, among others, debtors counsel, Scott Shuker and Elizabeth Green; Assistant United States Attorneys I. Randall Gold and Nicole Andrejko; and Ken Meeker. Debtor's counsel explained that they had been hired by Frank L. Amodeo, the controlling person of debtor Mirabilis and the related debtors, and were considering whether to file a Chapter 11 bankruptcy for Mirabilis. They advised that the board of directors at that time, Jodi Jaiman, Shane Williams, and Jay Stollenwerk, would appoint another individual as the sole member of the board of directors and then resign. The new member of the board of directors would then appoint William Cuthill as president of Mirabilis. At that time, debtor's counsel stated that the sole reason for the filing of the bankruptcy in the instant case and related cases was to use the bankruptcy to continue civil litigation which, if settled or won, would provide funds for Frank Amodeo to pay the Internal Revenue Service

Steven McCabe Affidavit

CASE NOS. 6:08-bk-4327-KSJ
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some of the payroll taxes he owed the IRS. It was represented that the logic behind paying the IRS with the bankruptcy assets was to allow Amodeo to present this information to the sentencing judge in a potential criminal case against Amodeo, hopefully so that he could receive a more lenient sentence.

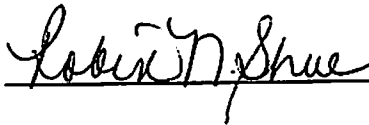
Further your Affiant sayeth not.



Steven McCabe

Sworn to and subscribed
before me this 22nd day
of September, 2008.





Affidavit of

Martin Flynn

on the 2nd Day of September, 2009

AFFIDAVIT OF MARTIN FLYNN

STATE OF FLORIDA)
COUNTY OF ORANGE)

On this day, appeared before me, the undersigned, duly authorized to administer oaths and take acknowledgements, Martin Flynn, who after being duly sworn, deposes and says as follows:

1. My name is Martin Flynn. I am over the age of 18 and of sound mind. I am familiar with, and have personal knowledge of, certain facts and circumstances surrounding Attorney Richard Berman's representation of Frank L. Amodeo, and Attorney Berman's involvement in the Sunshine Companies Plan and Presidion (PBS) Plan, as those plans are further described in Amodeo v. Richard Berman, et al., 9th Judicial Circuit Court Case No.: 2008-CA-31330-0.

2. I have known Frank Amodeo since approximately 2001 when I was referred to him for assistance in winding down a business I had an ownership interest in.

3. I first met Attorney Berman in 2003. He represented Mr. Amodeo and continued to act as his primary legal advisor through the end of 2006.

4. I was familiar with the Sunshine Companies Plan and was tasked in early-2005 with assisting with the handling of creditors and outstanding litigation during the course of the plan's implementation.

5. Attorney Berman was retained to assist with the Sunshine Companies Plan and the Presidion (PBS) Plan.

6. The Presidion (PBS) Plan was a strategy to resolve various problems encountered by the Professional Employer Organizations ("PEO") whereby the payroll taxes would be used

to fund certain transactions and immediate obligations such as healthcare insurance and worker's compensation insurance and collateral. The plan was to use the payroll taxes to get the company stable and once that occurred, the company would then be taken public or sold to another publicly traded entity. The proceeds would then be used to pay off any and all existing tax liability.

7. Throughout 2005 and 2006, Attorney Berman was present in numerous meetings where the Presidion (PBS) Plan was discussed and documented.

8. In late-2005, I was tasked with starting and operating Common Paymaster Corporation ("CPC"), the company responsible for employing all individuals working for companies owned by Mirabilis.

9. In the first quarter of 2006, I met with Attorney Berman in order to complete the CPC formalities required as a result of him becoming an employee of CPC and an officer and director of Mirabilis. During this meeting, I asked Attorney Berman how he felt about the PBS Plan, specifically the use of the unpaid payroll taxes and how he felt things were progressing. Attorney Berman assured me that everything was going fine and "it was covered."

10. Additionally, in the first quarter of 2006, shortly after my aforementioned meeting with Attorney Berman, I had another meeting where Attorney Berman and Laurie S. Holtz, an accountant and Chairman of the Board of Directors of Mirabilis, were present. I again asked them how they felt about the PBS Plan, specifically the continued nonpayment of payroll taxes. They both informed me that I did not need to worry about it because that was their job and everything was handled. They further assured me that everything was fine and they had Mr. Amodeo covered.

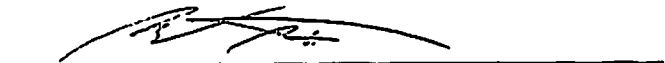
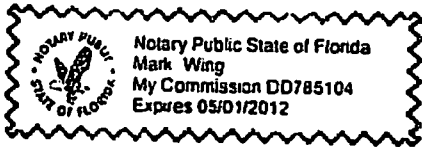
11. During 2006, Attorney Berman also assured other Mirabilis executives that the Presidion (PBS) Plan was legitimate and progressing as planned.

FURTHER AFFIANT SAYETH NOT.



Martin Flynn

SWORN TO AND SUBSCRIBED before me on the 2 day of September, 2009 to certify which witness my hand and seal of office.


Notary Public in and for the State of Florida