

EXHIBIT #2

Using Forest Capitals audit firm SCH's 12/31/2013 audit report, against \$5,988,661.28 of payments received after the report, Forest owes **\$2,481,452.28** to PPG.

As shown within the timeline. Forest Capital and their attorneys were aware and knew that Forest Capital owed PPG. Forest filed a false "Proof of Claim" within PPG's.

04.25.2014 Important email that Sharon Churchill sends to Jeff Wurst regarding what we know Forest has received in payments since January 1st 2014. This is according to what PPG can prove Forest has already received from third party payments against what Forests auditors SCH says PPG owes. All the accounting is verified from third parties. Bank statements, UMAC and through EDI. Those items together or individually are also filterable by each party, date and time and is in the new PPG accounting report to verify. Churchill to Wurst email asks for Forest to provide info re utilities that are not billing or re-billing accounts; we have never had that problem before. PPG understands that Forest has collected in excess of \$5 million, which exceeds the \$3.5 million amount claimed to be outstanding. Utility payments sent directly to Forest are in excess of \$4.7 million from 1/1/2014 through 4/15/2014.

March 4, 2014



People's Power & Gas
89 Bank Street
New Milford, CT 06776
Attn: Jennifer Collins

Our auditors Stout, Causey & Horning, P.A. are conducting an audit of our financial statements. Please confirm directly to them the amount of your note(s) held by us at December 31, 2013, shown by our records as follows.

Date of Note	Duo Date	Unpaid Principal @ 12/31/2013	Annual Interest Rate	Date Interest Was Paid to	Description of Collateral Money on Deposit & Reserves
May 21, 2012	N/A Revolving	\$3,507,209	20.25%	Dec. 31, 2013	

Please state in the space below whether the above information is in agreement with your records. If it is not, please furnish any information you may have that will assist our auditors in reconciling the difference.

Please reply directly to
email: cstrucko@scandh.com
fax: (410) 403-1555
mail: Stout, Causey & Horning, P.A., 910 Ridgebrook Rd, Sparks, MD 21152 Attn: Christie Strucko

Very truly yours,

John Fox
President
Forest Capital, LLC

To: Stout, Causey & Horning, P.A.
The above information regarding our note(s) payable to Forest Capital, LLC agrees with our records at December 31, 2013 with the following exceptions (if any):

Payments FC received between
Jan 1st and April 15th 2014 after
SCH Audit ending 12/31/2013

Using SCH 2013 audit amount:

ECI & LB	\$5,914,756.86
UMAC	\$73,904.42
FC Billed	\$0.00
Sub Total	\$5,988,661.28
SCH	-\$3,507,209.00
TOTAL	\$2,481,452.28

Forest was billing and collecting on PPG accounts during. How much did they collect?

Payments Forest received between January 1st and April 15th 2014.

What Forest would owe PPG if using SCH's 2013 year end audit.