

EXHIBIT #4

Forest created a fictitious concept of “Over Advance” to solidify the notion of PPG’s indebtedness and for the embezzlement of PPG’s funds. John Fox offered and then provided PPG an over advance agreement which I signed on December 2nd 2013. This was because I bought two other companies’ customers with both my own and PPG’s money and Forest knew I was in discussion to purchase another company in Massachusetts. As of 12/2/2013, Forest proceeded to then just call all Advances, Over Advances in order to charge PPG more money in interest and postured in the plan to call it a PPG breach of MFA. As the records show, it is now known and proven that NO Over Advance was ever provided. Forest Capital continues to say they provided PPG an Over Advance and that amount still outstanding. To show the extent of Forest’s accounting manipulation, the payments on Over Advances totaling \$1,347,659.77 from a following Over Advance, in Forest’s accounting are reflected as an adder to principle debt PPG supposedly owes, not a payment deduction against principle debt. I further proved that same month, a total of \$3,326,566.22 in new PPG Billed invoices were available to provide an Advance from. Forest further unaccounted for the additional money that they would also receive from taxes and other charges totaling \$159,538.10. A total of \$3,486,104.33 Forest would receive for the month of December 2013. Also, 3rd party verified payments totaling \$2,178,688.91 show that the Utilities sent directly to Forest’s bank account although it is believed that Forest actually received at least \$2,807,501.75 from PPG customer payments in December 2013.

	Account 28000 NE Dec 2013 Activity	Account 28004 LIPA Dec 2013 Activity
Balance due Forest at Nov. 30, 2013	2,711,971.60	297,710.19
Add: Advances	1,410,454.42	-
Add: Interest on FA	30,749.31	-
Add: Discounting	43,816.47	12,470.59
Add: Unused Line Fee	952.42	-
Add: Processing Fees	17,235.54	-
Add: FA Repayment	204,812.48	-
Add: Over Advance Repayment	1,347,659.77	-
Add: Over Advance Fees	6,738.31	-
Add: Wire Charges	580.00	-
Add: Audit Fee	-	-
Add: Other	1,168.75	-
Total Fees	1,653,713.05	12,470.59
Transfer to LIPA	310,297.43	(310,297.43)
Less Customer Collections	(1,779,592.53)	(59,515.36)
PPG Balance due Forest per our Books 12-31-13	4,306,843.97	(59,632.01)
Add:	0.00	0.00
Prior Mon Reconciling Items	0.00	0.00
Unexplained Difference	0.00	-
PPG Balance due Forest Capital-Their Books 12-31-13	4,306,843.97	(59,632.01)

Redemptions are a deduction, NOT an adder as this and others have reflected. NEISO amount was \$225,000.00 to FC acc 1696.

Is this a repayment? Then it should be a negative number.

On the 12/23/2013 Factor Fox report shows that **Forest paid themselves \$1,687,703.73** out of PPG’s billed invoices. Forest Capital themselves created their own internal transactions and called them Over Advances to falsely compound debt they say PPG owed to try and cover up their embezzlement. Forest took an advance that would go to pay off a previous advance from a few days prior, then request another advance to pay that one off, so on and so on. Advances were fictitiously created by Forest and this transactional Ponzi scheme was to create further financial duress for PPG and myself by exacerbating what was said to be owed while Forest extracts as much money from the company for themselves as possible. Forest further was defrauding their own lenders they borrowed from while saying the funds are for PPG’s behalf. Forest preemptively liquidated PPG by creating these fictitious advance requests to also not pass any Unfactored funds they were withholding which PPG was also questioning. This month of December 2013 is a Ponzi scheme created to defraud PPG and myself.