

EXHIBIT #3

Forest Capital reversed amounts it received that should have been used to pay down debt, however adding it on multiple occasions whereby it could not be considered an accident. In the RMF provided accounting report, in December an astounding total \$1,552,472.25 was reversed and added instead of subtracting against what PPG supposedly owes. Forest even conspicuously omitted FA payments they received in January 2013 for \$525,000 as the \$393,750 of Forest portion is left blank and the remaining you can see in the RMF provided wire report from M&T, that Forest writes that wire was added to the Over Advance amount as debt. The \$285K Forest received in March from BlackRock is added as debt, not subtracted against the supposed principle owed. Due to the multiple times payments are reversed to become debt owed to Forest, this could only be another deliberate attempt to defraud.

	<u>Account 28000 NE</u>	<u>Account 28004 LIPA</u>
	Dec 2013 Activity	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	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.

	<u>Account 28000 NE</u>	<u>Account 28004 LIPA</u>
	Jan 2014 Activity	Jan 2014 Activity
Balance due Forest at Dec. 31, 2013	4,306,843.97	(59,632.01)
Add: Advances	-	-
Add: Interest on FA	31,124.51	-
Add: Discounting	39,787.60	-
Add: Unused Line Fee	1,787.29	-
Add: Processing Fees	15,944.82	-
Add: FA Repayment	-	-
Add: Over Advance Repayment	41,355.01	2,789.91
Add: Over Advance Fees	220.72	-
Add: Wire Charges	60.00	-
Add: Audit Fee	-	-
Add: Other Cr. Inv.	138.25	-
Total Fees	130,418.20	-
Transfer to LIPA	-	-
Less Customer Collections	(2,367,507.19)	(18,382.23)
PPG Balan PPG Balance due Forest per PP&G Formula 1-31-14	2,069,754.98	(75,224.33)
Add:	0.00	0.00
Prior Mon Reconciling Items	0.00	0.00
Unexplained Difference	0.00	0.00
PPG Balan PPG Balance due Forest Capital-Their Books 1-31-14	2,069,754.98	(75,224.33)

CONSPICUOUSLY LEFT BLANK BY WURST. SEE HIS ORIGINAL EMAIL WITH THE ATTACHMENT SENT TO PPG ATTORNEY SHARON CHURCHILL TO VERIFY! \$393,750.00 should be a credit towards PPG for the \$525K NEISO redemption.

	<u>Account 28000 NE</u>	<u>Account 28004 LIPA</u>
	March 2014 Activity	March 2014 Activity
Balance due Forest at Feb. 28, 2014	1,380,332.81	(81,911.67)
Add: Advances	-	-
Add: Interest on FA	84,322.81	-
Add: Discounting	10,011.57	-
Add: Unused Line Fee	-	-
Add: Processing Fees	8,444.74	-
Add: FA Repayment	285,000.00	-
Add: Over Advance Repayment	-	-
Add: Over Advance Fees	-	-
Add: Wire Charges	-	-
Add: Collection Expense	1820.16	-
Add: Other Legal	109,665.94	-
Total Fees	499,265.22	-
Transfer to LIPA	-	-
Less Customer Collections	(342,399.22)	(4,872.00)
PPG Balan PPG Balance due Forest per PP&G Formula 3-31-14	1,537,198.81	(86,783.67)
Add:	0.00	0.00
Prior Mon Reconciling Items	0.00	0.00
Unexplained Difference	(12,781.81)	-
PPG Balan PPG Balance due Forest Capital-Their Books 3-31-14	1,524,417.00	(86,783.67)

Forest adds the \$285K instead of deducting it. They received from NEISO. Total redemption was \$310K but Blackrock got \$25K.