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UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

SECURITIES AND EXCHANGE COMMISSION,

Plaintiff,

v.

JOHN V. BIVONA; SADDLE RIVER
ADVISORS, LLC; SRA MANAGEMENT
ASSOCIATES, LLC; FRANK GREGORY
MAZZOLA,

Defendants, and

SRA I LLC; SRA II LLC; SRA III LLC;
FELIX INVESTMENTS, LLC; MICHELE
J. MAZZOLA; ANNE BIVONA; CLEAR
SAILING GROUP IV LLC; CLEAR
SAILING GROUP V LLC,

Relief Defendants.

Case No. 3:16-cv-01386-EMC

DECLARATION OF M. MONICA IP, CPA

Date: August 31, 2017

Time: 1:30 p.m.

Courtroom: 5

Judge: Edward M. Chen

DECLARATION OF M. MONICA IP, CPA

I, M. Monica Ip, declare as follows:

I have personal knowledge of the matters stated herein. If called and sworn as a witness, I could and would competently testify under oath thereto.

I. Qualifications

1. I have been a Certified Public Accountant (CPA) in California since 1995, a Certified Management Accountant (CMA) since 1997, Certified in Financial Forensics (CFF) since 2008, and a Certified Valuation Analyst (CVA) since 2008. I am a member of the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants, and the Institute of Management Accountants. From 2008-2012, I served on the Forensic Accounting Advisory Board for Golden Gate University.
2. I am currently a Partner at Evidentia Consulting, LLP, a forensic accounting and consulting firm. Prior to forming Evidentia Consulting, LLP in 2013, I was a partner in the litigation and forensic consulting group at Hemming Morse, LLP. My work in the accounting profession includes experience as an auditor and as a consultant. My litigation experience includes fraud investigations, economic damages, intellectual property, partnership disputes, and other complex business disputes. I have testified as an expert witness in deposition and at trial. A true and correct copy of my curriculum vitae is attached hereto as Exhibit A.

II. Assignment

1. I have been engaged by the Securities Exchange Commission ("SEC") to prepare this declaration in support of its Motion for Approval of the Receiver's Distribution Plan in the SEC v. John V. Bivona, et al. litigation. Specifically, I have been asked by the SEC to analyze the following two issues:
 - A. The impact of the Palantir Technologies, Inc. ("Palantir") sale and purchase transactions upon the Receivership Entities, including the existence of any shortfalls during certain periods of time. I understand that the Receivership Entities are as

1 follows:

- 2 i. Felix Multi-Opportunity Fund I, LLC (“FMOF I”)
- 3 ii. Felix Multi-Opportunity Fund I, LLC (“FMOF II”)
- 4 iii. NYPA Fund I LLC (“NYPA I”)
- 5 iv. NYPA Fund II LLC (“NYPA II”)
- 6 v. SRA I LLC (“SRA I”)
- 7 vi. SRA II LLC (“SRA II”)
- 8 vii. SRA III (“SRA III”)
- 9 viii. Clear Sailing Group IV LLC (“CSG IV”)
- 10 ix. Clear Sailing Group V LLC (“CSG V”)
- 11 x. FMOF Management Associates, LLC (“FMOF Management”)
- 12 xi. NYPA Management Associates, LLC (“NYPA Management”), and
- 13 xii. SRA Management Associates, LLC (“SRA Management”).

14 Entities i through vii above are referred to herein as the Investment Funds. Entities
 15 viii and ix above, together with Equity Acquisition Company, Ltd, (“EAC”), are
 16 referred to herein as the Purchasing Funds. Entities x through xii are the managing
 17 members of the Investment Funds bearing their names.

- 18 B. The manner in which the Receivership Entities operated during the last calendar
 19 quarter of 2013.

20 **III. Materials Relied Upon**

21 In undertaking my assignment, I have considered information from a variety of sources, each of
 22 which is of a type that is reasonably relied upon by experts in my field. I have reviewed and
 23 analyzed accounting records produced by the above referenced entities, including but not
 24 limited to QuickBooks accounting records, bank records, investor lists, pre-IPO share purchase
 25 agreements and investment redemption agreements. In addition, I have relied on the
 26 Declaration of SEC Staff Account Ellen Chen dated 3/21/16.

IV. From around April 2013 through at least November 2015, the Receivership Entities had a shortage of Palantir pre-IPO shares.

1. I understand that after the Investment Funds received investor funds, they were supposed to make arrangements for the Purchasing Funds to acquire, or have already acquired, the pre-IPO shares necessary to support each investment series assigned to the investor. Each investment series relates to a specific private company or a group of private companies. However, the shares were held by the Purchasing Funds, not the Investment Funds. Instead, the Investment Funds were members of CSG IV and CSG V.¹
2. Furthermore, in addition to the Investment Funds, there were other investment funds (e.g., Fortuna Fund I) that also used the Purchasing Funds to acquire and hold shares.²
3. According to the Independent Monitor, a document that “track[s] each investor’s capital contribution and document[s] the specific shares that were purchased with those funds” does not exist.³
4. To determine if adequate shares of Palantir were held by the Purchasing Funds to support each investment series closed by the Investment Funds and other funds that utilized the same arrangement, it is necessary to compare shares held by the Purchasing Funds to the aggregate number of shares required.

Shares Required

5. To identify all investor activities (investments and redemptions) concerning Palantir, we utilized two sets of Investor Lists. The first set (referred to as the “2015 Investor Lists”) was produced by Saddle River Advisors, LLC in November of 2015 and consists of nine Excel files, each corresponding to an investment fund.⁴ These nine files relate to the

¹ SEC v. Bivona, et al.; Report of Independent Monitor, May 10, 2016, pages 3-5.

² SEC v. Bivona, et al.; Report of Independent Monitor, May 10, 2016, page 4.

³ SEC v. Bivona, et al.; Report of Independent Monitor, May 10, 2016, page 5.

⁴ FII003449-3454 and FII013306-3308.

seven Investment Funds, as well as two other funds that did not invest in Palantir.⁵

6. The second set of Investor Lists was obtained by the Independent Monitor in February of 2016 (referred to as the “2016 Investor Lists”). This set of Investor Lists includes seven Excel files for the seven Investment Funds.⁶

7. In addition, we relied on an Investor List for Fortuna I, LLC (“Fortuna”), which is also an Excel file.⁷ Fortuna is not one of the Investment Funds but it utilized the Purchasing Funds to acquire and hold shares in Palantir.⁸

8. Generally speaking, each Investor List Excel file contains multiple tabs, with each tab corresponding to a different private entity whose pre-IPO shares the investor had invested in. Within each tab, there is information by investor, the date that investment closed, the gross investment amount, the fees charged to the investor, the net investment amount used to acquire shares, the series number assigned to the investor, the percentage of the series owned by the investor and the corresponding number of shares.

9. A comparison of the two sets of Investor Lists for investments in Palantir shows that some investors were dropped from the later February 2016 Investor Lists, potentially indicating that those investors had redeemed their investments since the first set of Investor Lists was produced. To the extent possible, we located redemption agreements and bank statements to verify when the redemption occurred and how many shares were redeemed. We are unable to locate redemption agreements to account for all the investments that had been dropped from the 2016 Investor Lists.

⁵ FII003451 and FII003454.

⁶ FMOF I Investor Master List.xlsx, FMOF II Investor Master List.xlsx, NYPA I Investor List.xlsx, NYPA II Investor List.xlsx, SRA I Investor Master List with SUMMARY.xlsx, SRA II Investor Master List with SUMMARY.xlsx, and SRA III Investor Master List with SUMMARY.xlsx.

Additionally, in October 2016, John Bivona provided the Receiver with a spreadsheet titled “Exhibit A Merged Sheet SRA FMOF NYPA SRPO Binary” which purports to identify all investors as of that time.

⁷ FORTUNA FUND I LLC MASTER.xlsx.

⁸ SEC v. Bivona, et al.; Report of Independent Monitor, May 10, 2016, page 4.

10. This lack of redemption agreements reveals a fundamental defect with the 2016 Investor Lists because there may be investors who were dropped from the Lists without being paid for the redemption of their shares. In that event, shares would still be owed to the investors because the Investment Funds have not concluded, or “settled,” their redemption of the investor’s shares. In particular, the 933,333 Palantir shares purchased by investor Global Generation Group, LLC (“Global Generation”) in late 2011 through FMOF II is completely missing from the February 2016 Investors Lists even though Global Generation has not been repaid for all of its Palantir shares. This raises the question of whether other investors are in the same situation. For purposes of this declaration, those dropped-off investments which cannot be verified with a bank statement or a redemption agreement (totaling approximately 1.5 million Palantir shares, excluding Global Generation) have been assigned a “redemption” date of 2/1/16, the date that the 2016 Investor Lists were produced. This does not mean that some or all of those shares were properly redeemed.
11. Using the two sets of Investor Lists, the available redemption agreements and bank statements, we compiled a listing of Palantir investment and redemption transactions, focusing on the number of Palantir pre-IPO shares acquired by investors and redeemed from investors.⁹ For investment activities, the transaction date reflects the investment close date per the Investor List. For redemption activities, the transaction date reflects the date that the distribution cleared the bank. If the relevant bank statement is not available, the redemption agreement date is used as the transaction date. For the investor Royal Farms Inc. (“Royal Farms”), we utilized redemption dates and the number of redeemed shares that are reflected in documents produced by Royal Farms. As previously stated, for dropped-off investments which cannot be verified with a bank statement or a redemption

⁹ This schedule, Exhibit 10, is not included in this declaration as an exhibit but can be produced if requested.

1 agreement, we have for purposes for this declaration assigned an assumed “redemption”
 2 date of 2/1/16.

- 3 12. Based on records provided by the SEC, it appears that there were transactions involving
 4 Palantir shares that are not reflected in the Investor Lists. As discussed below, those
 5 Palantir transactions specifically involved TeleSoft Capital LLC (“TeleSoft”) and Global
 6 Generation.

7 A. TeleSoft Investment

- 8 i. An 4/4/14 email from Arjun Gupta, manager of TeleSoft, to Frank Mazzola,
 9 John Bivona and Stephen Soler confirming Mr. Gupta’s understanding that
 10 227,000 shares of Palantir held by CSG IV had been “allocated solely to the
 11 Series G. TeleSoft Capital, LLC is and will continue to be the sole member of
 12 the Series G.”¹⁰ In addition, CSG V’s March 2014 bank statement shows that
 13 on 3/5/14, the account received a wire transfer of \$1,475,500.¹¹ Originator to
 14 Beneficiary Information in the bank records referenced “TELESOFT CAPITAL
 15 L.L.C. INV INCLEAR SAILING GROUP IV LLC.”¹² However, the 2015 and
 16 2016 Investor Lists do not show any investment by Arjun Gupta or TeleSoft.
 17 For purposes of the Palantir shortfall analysis, we have included an investment
 18 transaction by TeleSoft on 3/5/14 for 227,000 shares of Palantir.

19 B. Global Generation Redemptions

- 20 i. According to the 2015 Investor List, Global Generation made three payments in
 21 October 2011, totaling \$2,800,000, to acquire 100% of Series E-2(B) in FMOF
 22 II, equaling 933,333 shares of Palantir. The 2015 Investor List indicates that no
 23 fees were charged for this investment and Global Generation acquired Palantir
 24 shares at \$3.00 per share. The 2015 Investor List states that this investment

25 _____
 26 ¹⁰ FII002127.

27 ¹¹ SEC-VNB-P-0001060.

28 ¹² SEC-VNB-P-0001077.

1 closed on 12/14/11.¹³ However, records relating to Global Generation are
 2 dropped from the 2016 Investor List,¹⁴ suggesting that Global Generation's
 3 investment had been fully redeemed.

- 4 ii. According to a December 2013 complaint filed by Global Generation, et al,
 5 against Mazzola, et al, when Global Generation made the investment in 2011, it
 6 also received a Put Option which, if exercised by Global Generation, required
 7 FMOF Management Associates, LLC ("FMOF Management," the manager of
 8 FMOF II) to redeem all or a portion of the 933,333 Palantir shares and pay
 9 Global Generation the "Redemption Price" of the original acquisition price of \$3
 10 per share within 45 days of exercising the Put Option.¹⁵ According to the
 11 complaint, Global Generation did exercise the Put Option on or about October 9,
 12 2012 for all its Palantir shares but did not receive payment from FMOF
 13 Management as required for the redemption of Global Generation's shares.¹⁶
- 14 iii. Based on our review of the bank statements and general ledgers, Global
 15 Generation and Benchmark Capital, LLC (both entities have the same managing
 16 member John Syron) received 11 payments from June 2013 through November
 17 2013 totaling \$1,575,000. In each case, the general ledger entry referenced
 18 Palantir and/or Syron.¹⁷ As such, Global Generation has not been fully re-paid
 19 its original investment of \$2,800,000 and the 933,333 shares of Palantir owned
 20 by Global Generation have not been fully redeemed. Furthermore, amounts
 21 from NYPA II and SRA I investors who had subscribed to invest in JumpTap,

22
 23 ¹³ FII003450.

24 ¹⁴ FMOF II Investor Master List.xlsx.

25 ¹⁵ Global Generation Complaint dated 12/9/13, 5:13-cv-14979-JEL-MJH, pages 13, 14, and 18.

26 ¹⁶ Global Generation Complaint dated 12/9/13, 5:13-cv-14979-JEL-MJH, page 18 and the
 Declaration of John Syron.

27 ¹⁷ According to the general ledgers and bank statements, NYPA II made nine payments and SRA I
 28 made two payments.

Chegg, Twitter, Palantir and other private entities were used to fund the \$1,570,000 payments to Global Generation. (See Exhibit 5 through 5-J)

iv. For purposes of the Palantir shortfall analysis, we have assumed that Global Generation had redeemed 525,000 shares with 408,333 shares not yet redeemed. The number of shares redeemed has been calculated based on the original acquisition price of \$3 per share per the Put Option ($\$1,575,000 / \$3 \text{ per share} = 525,000 \text{ shares}$). We have included the 11 payments to Global Generation/Benchmark in our analysis as redemptions using the bank clearing dates as the transaction dates and in each case, the number of shares redeemed is calculated based on the price of \$3 per share.

v. It should be noted that in early November 2013, CSG IV was acquiring Palantir at \$3.80 per share.¹⁸ Had we assumed that Global Generation's shares were redeemed at the market price rather than the original acquisition price of \$3 per share, the \$1,575,000 payments would have redeemed fewer shares and our analysis would have reflected more required shares.

13. After compiling all the Palantir-related investments and redemptions, we summarized the transactions by date and by investment fund (in the left side columns), with Global Generation and Royal Farms activities shown in their own columns (See Exhibit 1). Also reflected in Exhibit 1 is the cumulative number of required Palantir shares by date resulting from those investments and redemptions (in the third column from the right). For example, according to Exhibit 1, the Receivership Entities required 5,320,252 Palantir shares on 9/5/13. The next record on Exhibit 1 states that 5,470,979 shares were required on 10/8/13 because of additional investments in Palantir on 10/8/13. As such, from 9/5/13 through 10/7/13, 5,320,252 shares were required before the next Palantir investment transaction on 10/8/13.

14. It should be noted that Exhibit 1 presents the cumulative number of required Palantir

¹⁸ See Exhibit 3-B.

shares through November 2015. As previously stated, for dropped-off investments (approximately 1,500,000 Palantir shares, excluding Global Generation) which cannot be verified with a bank statement or a redemption agreement, we have conservatively assumed they have been redeemed between the production of the 2015 Investor Lists in November 2015 and the 2016 Investor Lists in February 2016 and assigned a “redemption” date of 2/1/16. As such, the cumulative number of required Palantir shares by date after November 2015 cannot be reliably presented, and would be higher if other Palantir investors (besides Global Generation) were dropped off the February 2016 Lists without being paid all of the amounts owed to them.

Shares Available

15. As previously stated, the actual Palantir shares were held by the Purchasing Funds. At the request of the SEC, Palantir provided confirmation of the stock certificates issued to CSG IV and CSG V.¹⁹ Palantir’s confirmation includes the certificate number, the number of shares included in the certificate, the issuance date, the holder name and the cancellation date if the certificate has been cancelled (See Exhibit 2-A). However, information from Palantir needs to be supplemented for the following two reasons:

A. Shares acquired by CSG IV through GCM-PLT

- i. According to a membership purchase agreement dated 11/8/13, CSG IV acquired GCM-PLT from Greenoaks Capital Management LLC for a purchase price of \$1,900,000.²⁰ The only assets held by GCM-PLT were 477,632 shares of Class B and 22,368 shares of the Class A Common Stock of Palantir.²¹ Essentially, CSG IV acquired 500,000 shares of Palantir at a per share price of \$3.80 ($\$1,900,000 / 500,000 = \3.80). According to the bank statements, the last

¹⁹ PAL-0000001 - FOIA Confidential Treatment Requested by Palantir Technologies Inc.xlsx.

²⁰ NF003356.

²¹ NF003356.

1 payment for the purchase cleared the bank on 11/19/13.²² As later discussed in
 2 this declaration, more than 50% of the \$1,900,000 purchase price was funded
 3 with NYPA II and SRA I investor funds intended for shares other than Palantir.

- 4 ii. According to another membership purchase agreement dated 4/9/15, CSG IV
 5 sold GCM-PLT to Edgewater Global Capital Limited for \$3,750,000. At the
 6 time of the sale, GCM-PLT owned no assets other than the 500,000 shares of
 7 Class A and Class B Common Stock of Palantir. According to the bank
 8 statements, CSG V received the \$3,750,000 on 4/24/15.²³
- 9 iii. While CSG IV owned 500,000 shares of Palantir from 11/19/13 through 4/24/15,
 10 these shares have been excluded from Palantir's confirmation because the shares
 11 were held by GCM-PLT.²⁴ Palantir only confirmed shares held by CSG IV,
 12 CSG V, and EAC.²⁵
- 13 iv. We have included the 500,000 Palantir shares in the name of GCM-PLT as
 14 additional shares available during the period from 11/19/13 through 4/24/15 (See
 15 Exhibit 2-A)

16 B. Shares purchased and held by EAC

- 17 i. I understand from the transcribed interview of Mr. Carsten Klein that Silverback
 18 Fund I and Silverback Fund II, which are off-shore entities, were created to
 19 attract investor funds.²⁶ Similar to the Investment Funds, the Silverback Funds
 20 also invested in shares of pre-IPO companies, including Palantir.²⁷ Instead of

21 _____
 22 ²² SEC-VNB-P-0001841, SEC-VNB-P-0002012 and NYPAII_Transactions_all.xlsx (NYPA II
 23 general ledger).

24 ²³ SEC-VNB-P-0002216.

25 ²⁴ NF003356, membership purchase agreement dated 4/9/15, and stock certificates.

26 ²⁵ PAL-00000001 - FOIA Confidential Treatment Requested by Palantir Technologies Inc.xls and
 27 PAL-00000002 - FOIA Confidential Treatment Requested by Palantir Technologies Inc.xls.

28 ²⁶ Carsten Klein interview transcript, 12/4/15, 10:18-22, 24:18-25:9, 27:21-28:3.

²⁷ Carsten Klein interview transcript, 12/4/15, 24:6-17.

using CSG IV or CSG V to purchase and hold the pre-IPO shares, the Silverback Funds used EAC.²⁸ However, EAC had also entered into agreements with other investment entities to purchase and hold shares for them, including the SRA Funds.²⁹

ii. EAC has produced a document which identifies Palantir shares acquired by date and includes the number of shares in each acquisition, if any, allocated to the Receivership Entities.³⁰ Separately, Palantir has also provided a confirmation of stock certificates issued to EAC.³¹ Using the data from these two sources, we compiled a listing of shares allocated to the Receivership Entities by certificate issuance date (See Exhibit 2-B). The Palantir shares acquired by EAC and allocated to the Receivership Entities are included in Exhibit 2-A as available shares.

16. Using the transactions in Exhibit 2-A, we compiled cumulative Palantir shares available from 11/14/11 through 3/7/16 (See Exhibit 2). Exhibit 2 illustrates Palantir shares available as of each transaction date. For example, according to Exhibit 2, during the period from 5/30/13 through 11/18/13, the Receivership Entities had 4,800,000 available shares of Palantir, before another 500,000 shares were acquired on 11/19/13.

17. As seen in Exhibits 2 and 2-A, CSG IV initially acquired 3.1 million Palantir shares in November of 2011. The SEC has asked me to identify the source of the money used by CSG IV to make these purchases, as well as to identify some of the payments to insiders, such as defendants John Bivona and Frank Mazzola, with that money.

A. According to the general ledger and bank statements, FMOF II transferred \$4,850,000 to CSG IV on 11/10/11. This amount was funded primarily with

²⁸ Carsten Klein interview transcript, 12/4/15, 33:12-18.

²⁹ 2/23/16 email from Roderick M. Forrest of Wakefield Quin Limited to Jessica Chan of the SEC.

³⁰ What is long for SRA.xlsx provided by EAC to Independent Monitor.

³¹ PAL-0000002 - FOIA Confidential Treatment Requested by Palantir Technologies Inc.xls.

amounts from investors who had subscribed to invest in Palantir, including at least \$2,543,750 from Global Generation. (See Exhibit 6)

- B. Separately, on 11/10/11, CSG IV received \$4,450,000 from FB Management Associates, LLC (“FB Management”). (See Exhibit 6) I understand that this amount was a purported “loan” from FB Management to FMOF II.³² FB Management had, in February 2011, borrowed \$4,000,000 from Progresso Ventures, LLC. (“Progresso”) to invest in Facie Libre Associates II, LLC (“Facie Libre”) which held shares in Facebook. After FB Management sold its interest in Facie Libre, FB Management allegedly did not repay Progresso as required.³³ Instead, FB Management allegedly loaned \$4,450,000 to FMOF II to acquire shares in Palantir.³⁴
- C. CSG IV’s bank records show that after receiving a total of \$9,300,000 from FMOF II and FB Management, CSG IV transferred a) a total of \$6,355,000 to sellers for 3.1 million Palantir shares,³⁵ b) \$75,000 to David Jurist, c) \$856,233 to Frank Mazzola, d) \$856,233 to John Bivona, and e) \$856,233 to Thorsdale Inc., an entity owned by Emilio DiSanluciano. Mazzola, Bivona and DiSanluciano were managers of both FB Management and FMOF II.³⁶ (See Exhibit 6)

Share Shortage

18. As previously stated, Exhibit 1 reflects the cumulative number of required Palantir shares by date resulting from investors’ investment and redemption activities. For each date on the exhibit, we identified from Exhibit 2 the cumulative number of Palantir shares available on that same date and recorded that number of shares in Exhibit 1. For example,

³² FBMA0230-236.

³³ Progresso Ventures, LLC v. FB Management Associates, LLC Complaint, 7/30/15.

³⁴ Progresso Ventures, LLC v. FB Management Associates, LLC, et al, Frank Mazzola Affidavit, 5/20/16 and the Declaration of Eduardo Saverin.

³⁵ SR000456, SR000598, SR001049, SR000639-653, and PAL-0000079-93.

³⁶ FBMA0233-234.

1 on 10/8/13, the Receivership Entities required 5,470,979 shares of Palantir for their
2 investors, but the Purchasing Funds had only 4,800,000 shares available, resulting in a
3 shortage of 670,979 shares.

4 19. As reflected in Exhibit 1, the Receivership Entities had a shortage of Palantir shares
5 starting in late April 2013 through November 2015. In fact, the share shortage already
6 existed in early October 2013 when SRA I began soliciting investor funds.³⁷

7 20. It is important to note that other investment funds (e.g., Capital Truth Holdings, LLC)
8 may have also used CSG IV and CSG V to purchase and hold Palantir shares. In addition,
9 there may have been other direct investments in CSG IV and CSG V, similar to TeleSoft,
10 that we are not aware of. These other investment funds and direct investments, if included
11 in our analysis, would only exacerbate the shortage.

12 21. Although not reflected in Exhibit 1, by 4/12/16 when all the available investment and
13 redemption transactions are considered, including the assumed redemption of 1,500,000
14 shares, the entities required 6,493,938 shares of Palantir. However, only 6,141,046 shares
15 were available on 4/12/16, resulting in a shortage of 352,892 shares. There appears to
16 have been a resale to other investors of those shares originally purchased by Global
17 Generation and the failure of FMOF II to pay Global Generation the proceeds from the
18 resale of Global Generation's Palantir shares. A document produced by Accounting and
19 Compliance International ("ACI"), a firm engaged by the Receivership Entities to provide
20 accounting services during the period that includes 2013, shows that the 933,333 Palantir
21 shares belonging to Global Generation were re-sold to other investors in NYPA I and
22 NYPA II even though Global Generation's investments had not been fully redeemed.³⁸
23 The Palantir share shortage as of 4/12/16 (352,892 shares) is consistent with the number
24 of Global Generation's unredeemed shares (408,333).

26 ³⁷ FII000020.

27 ³⁸ Copy of LONG SHEET – ANDREA.xlsx.

Lack of Resources to Cover the Shortage

22. We have been asked by the SEC to determine if the Receivership Entities had the monetary resources to acquire shares to cover the Palantir shortage from 10/1/13, when SRA I began soliciting investor funds through 3/31/14, and as of 12/31/14.³⁹

Cash

23. Exhibit 3 is a schedule of net cash activities by date and account, as well as the cumulative daily cash balance for the Receivership Entities and their related entities.⁴⁰ For each date on Exhibit 3, we located the Palantir share shortage on that date from Exhibit 1. We then estimated the market price of Palantir shares on that date to determine the amount of funds needed to acquire enough shares to cover the shortage. For example, on 10/25/13, Exhibit 3 shows a cumulative cash balance of \$676,263.23. However, at \$2.90 per share, it would have required \$1,462,505, which the entities did not have, to purchase 504,312 shares to cover the shortage.

24. Exhibit 3-A compares by date, the cumulative cash balance to the Palantir shortage in dollars and computes the cash shortfall. The cash shortfall existed from 9/30/13 through 3/31/14.

25. We obtained the estimated price per share during the relevant period from actual transactions that are stated in Exhibit 3-B. As seen in Exhibit 3-B, prices for Palantir shares continued to increase. To be conservative, we maintained the same per share price

³⁹ Such a monetary shortage would indicate, among other things, that the share shortage described above was not merely a timing issue – i.e., was not simply the result of investor money being received and held by an Investment Fund until Clear Sailing completed the purchase of the shares sought by investors, at which time the investor money would be used to complete the transaction. If only such a timing issue was involved, then there should be adequate investor cash in the Receivership Entities' bank accounts to cover any shortfall in the shares needed for the investors. By comparison, a cash shortfall would indicate that investor money was actually being diverted to other expenditures, with a resulting shortage in the number of shares needed for the investors because the money needed to cover the shortfall was missing.

⁴⁰ Related entities include Bivona ESQ A/C 0160, Bivona ESQ Attorney's Escrow A/C 0179, Bivona FBO Funds A/C 0187, and Bivona A/C 5134.

on Exhibit 3 until the next transaction occurred, even though pricing likely increased gradually between two transactions (See Exhibit 3).

26. Because Global Generation had a Put Option, one might try to argue that its 408,333 unredeemed shares could have been redeemed at \$3 per share. However, since a) FMOF Management failed to pay Global Generation in full when the Put Option was exercise in October 2012 and b) the Palantir share price was increasing, it is my understanding that Global Generation sought at some point to obtain ownership of the Palantir shares, rather than accept the \$3.00 share price.
27. As reflected in Exhibits 3 and 3-A, the cumulative cash balance was \$1,766,353.96 on 12/31/14 which appears to have been sufficient to acquire 184,963 shares at \$6 per share to cover the shortage. However, the cash balance on 12/31/14 is misleading as it included loan proceeds of \$1.4 million from David Jurist. The loan was made to Anne Bivona specifically for her to cover a shortage in Alibaba shares.⁴¹

Working Capital

28. In addition to the cash analysis discussed above, we also reviewed the working capital position of the Receivership Entities as of 12/31/13. Working capital is calculated as current assets minus current liabilities. Working capital is a financial metric which represents operating liquidity available to an entity. Having positive working capital means the entity is able to meet its short-term obligations.
29. Exhibit 4 shows the combined 12/31/13 balances sheets of these entities with intercompany receivables and payables eliminated. Although there are questions regarding the extent to which these balance sheets can be reasonably relied upon, a review of these balance sheets can nonetheless reveal significant financial issues at the Receivership Entities during late 2013. Exhibit 4 shows that they had total current assets of \$3.10 million but total current liabilities of \$12.93 million, representing a significantly

⁴¹ Relief Defendant Anne Bivona's Response to Request for Production and Inspection of Documents (Set 1, Nos. 1-21), Response to Request No. 3.

negative working capital position.⁴² One of the major factors in the negative working capital is the \$2,041,515.46 amount for other liabilities. Another major factor is the \$1,995,832.50 amount shown for “Advance from FBMA,” which appears to be the amount still owed to Progresso.⁴³ The biggest components are the “Investable Funds” amounts of \$4,742,730.89 and \$2,736,401.72.

30. “Investable Funds” are amounts received from investors but the investments have not closed because the related pre-IPO shares have not yet been acquired. The “Investable Funds” amounts are shown as a balance sheet current liability because those amounts should be returned to investors if not used to purchase the shares sought by the investors. Assuming that the investor amounts are being held (presumably in an escrow account) until used to purchase the shares promised to investors, the Investment Funds should have the same amount of cash on hand as it owed in Investable Funds so that the cash holdings asset account on the balance sheet and Investable Funds liability account on the balance sheet would net out and not impact working capital.

31. Exhibit 4 shows, however, that other than combined cash of \$805,615 and supposedly \$300,000 of unallocated Palantir shares (book value)⁴⁴, the other currently assets were receivables from related parties. Specifically, cash on hand was only a fraction of the \$7,479,133 in Investable Funds. At 12/31/13, the Receivership Entities did not have adequate liquid assets for them to acquire Palantir shares to cover the shortage.

⁴² For this working capital analysis, I relied upon the prior work of SEC staff accountant Ellen Chen, as well as spreadsheets produced by ACI to the SEC in March 2017.

⁴³ Progresso Ventures, LLC v. FB Management Associates, LLC Complaint, 7/30/15.

⁴⁴ By 11/20/14, SRA I’s Palantir General account had a negative balance, suggesting that there had been an over-allocation of Palantir shares to closed series. Given the Palantir shortfall analysis and the negative balance of the account in 2014, it is questionable as to whether SRA I had any unallocated Palantir shares at 12/31/13.

32. Had the Investment Funds been operating properly, meaning they only used Investor Funds to acquire shares that the investors had subscribed for, it is highly unlikely that the Investment Funds would have significantly negative working capital. The Investment Funds should at all times have a) the same amount of cash as Investable Funds and b) the same amount of securities as net investments for investments that have closed. The fact that the Receivership Entities had negative working capital and less cash than Investable Funds indicates that investor funds received for one type of investment, for example Twitter, were spent for something else. The Investment Funds no longer had the cash to acquire the shares needed to close the Investable Funds, resulting in a significant amount of liabilities to investors that the Investment Funds lacked current assets to satisfy.
33. We have not prepared a similar combined balance sheet as of 3/31/14 or 12/31/14 because the 2014 financial statements do not appear to be properly prepared.⁴⁵

Conclusion

34. Based on information presented in Exhibits 3 and 4, it is reasonable to conclude that from 10/1/13 through 3/31/14, and on 12/31/14, the Receivership Entities did not have the resources to cover the Palantir shortage. Furthermore, our analysis only considers the shortage in Palantir shares. It is likely that share shortages also existed with other pre-IPO entities such as Alibaba. Accounting for other share shortages would further stretch the available resources.

V. During the last calendar quarter of 2013, the Receivership Entities did not use investor funds for their intended purposes and engaged in significant amount of intercompany transactions and commingling of funds.

35. I have performed a separate review of SRA I's activities during the last quarter of 2013 to confirm, as shown below, that its financial transactions were similar to those of the other Receivership Entities. During the last calendar quarter of 2013, SRA I was actively

⁴⁵ Declaration of SEC Staff Account Ellen Chen dated 3/21/16, paragraph 8.

soliciting investor funds. According to the general ledger and bank statements, it received investor funds specifically intended for the following pre-IPO companies' shares:

	Cash	Receivable/ Payable ⁴⁶	Total Investment
Palantir	\$ 356,685.00	\$ (50,000.00)	\$ 306,685.00
Twitter	1,739,315.00	21,700.00	1,761,015.00
Check	91,500.00	35,000.00	126,500.00
Jawbone	170,000.00	-	170,000.00
Practice Fusion	536,128.02	14,999.98	551,128.00
Big Ten Fund	1,579,980.00	73,788.00	1,653,768.00
Total	<u>\$ 4,473,608.02</u>	<u>\$ 95,487.98</u>	<u>\$ 4,569,096.00</u>

36. Instead of investing in the shares of a single pre-IPO company, Big Ten invests in 10 pre-IPO companies in equal proportion.⁴⁷ Investors who subscribed to invest in Big Ten invest in the following entities:

Badgeville	\$ 165,376.80
Bloom Energy	165,376.80
Box	165,376.80
DropBox	165,376.80
Glam Media	165,376.80
oDesk	165,376.80
Palantir	165,376.80
Square	165,376.80
Twitter	165,376.80
Zocdoc	165,376.80
	<u>\$ 1,653,768.00</u>

37. While SRA I had collected approximately \$4.5 million in investor funds, \$2.66 million was still classified as Investable Funds at 12/31/13 because the investments had not yet

⁴⁶ These receivables and payables appear to be the result of investors lateral into SRA I from other funds or out of SRA I to other funds.

⁴⁷ FII013306.

closed.⁴⁸ However, SRA I was left with only \$34,682.28 in cash, \$300,000 in purported unallocated Palantir shares, receivables from one group of related parties totaling \$3.6 million, and liabilities to another group of related parties totaling \$1.3 million.⁴⁹

38. Of the \$4.47 million received from SRA I investors during the last calendar quarter in 2013, a net of \$2.57 million was disbursed to related parties as follows:

	<u>Cash In From</u>	<u>Cash Out To</u>
FBO Funds	\$-	\$145,000.00
Felix Investments		38,100.00
FMOF Management		77,000.00
Frank Mazzola		164,773.00
John Bivona		37,268.32
NYPA I	38,000.00	1,000.00
NYPA II	528,000.00	1,991,300.00
NYPA Management		5,000.00
Pipio Associates		120,000.00
Saddle River Advisors		5,200.00
SRA Management		555,550.00
Total	<u>\$566,000.00</u>	<u>\$3,140,191.32</u>

39. Of the payments made by SRA I to related parties, less than \$45,000 were recorded as expenses, the rest were recorded as receivables.
40. As reflected in Exhibit 4, a summary of Receivership Entities' balance sheets, the entities engaged in a significant amount of intercompany transactions. For example, at 12/31/13, NYPA I and NYPA II had \$3.7 million, and \$2.3 million due from other funds, respectively. Similarly, FMOF II had \$3.7 million due to other funds.
41. As previously discussed, after the Investment Funds received investor funds, they were supposed to make arrangements for the Purchasing Funds to acquire the pre-IPO shares necessary to support each investment series assigned to the investor. As such, it is

⁴⁸ Exhibit 4.

⁴⁹ Exhibit 4.

reasonable for SRA I and other investment funds to make most of their disbursements to CSG IV, CSG V or EAC, and not the other entities. Records, however, show that the Investment Funds provided purported “loans” to related entities.

- A. On 11/8/13, CSG IV entered into a membership purchase agreement to acquired GCM-PLT from Greenoaks Capital Management LLC (which owned 500,000 shares of Palantir) for a purchase price of \$1,900,000.⁵⁰ This purchase utilized funds from SRA I and NYPA II investors who had subscribed to invest in Square, Glam, Check, Twitter, Big Ten, and Palantir. \$875,000 of the purchase price was paid directly by SRA I to Greenoaks Capital Management LLC (\$875,000 recorded by SRA I as due from CSG) and the rest of the purchase price was funneled through NYPA II (\$900,000 recorded by SRA I as due from NYPA II). (See Exhibit 7)
- B. As another example, SRA I sent NYPA II \$367,000 on 12/9/13 and recorded it as an amount due from NYPA II. In the memo field of SRA I’s general ledger, the transaction is described as “loan to buy more Bloom shares.” After receiving the purported “loan” from SRA I, NYPA II combined the “loan proceeds” with investor funds from NYPA II investors who had subscribed to invest in Bloom Energy, Check and Practice Fusion and wire-transferred \$684,000 to US Bank. According to NYPA II’s general ledger and bank records, the \$684,000 payment was for the purchase of Bloom Energy shares. (See Exhibit 8)
- C. Three other examples are related to the 11 payments totaling \$1,575,000 paid to Global Generation to redeem its investments in Palantir shares:
 - i. SRA I made a \$300,000 payment to SRA Management on 11/22/13. The transaction was recorded in the general ledger as an amount due from SRA Management and described in the memo field as “to send to Syron for sale of stock.” After receiving the funds from SRA I, SRA Management wire-transferred \$300,000 on the same day to Global Generation. (See Exhibit 5-I)

⁵⁰ NF003356.

1 ii. SRA I wire-transferred \$300,000 to Global Generation on 11/27/13 and recorded
2 the transaction as an amount due from CSG. (See Exhibit 5-J).

3 iii. On 7/1/13, NYPA I purportedly "loaned" \$19,000 to NYPA II. NYPA II
4 recorded the transaction as an amount due to NYPA I and in the memo field of
5 the general ledger, the transaction is described as "loan to pay Global Generation
6 for Palantir purchase." After receiving the funds from NYPA I, NYPA II wire-
7 transferred \$50,000 to Global Generation. (See Exhibit 5-D)

8 D. As another example, SRA I loaned NYPA II \$56,300 on 12/11/13 and \$352,000 on
9 12/13/13. Based on our review of the bank statements and general ledgers, to make
10 these purported "loans," SRA I used investor funds intended for Palantir, Jawbone
11 and Practice Fusion. NYPA II then combined the loan proceeds with funds from its
12 own investors who had subscribed to invest in Bloom, Jawbone, Square, Badgeville,
13 and Palantir, and wire-transferred \$556,300 on 12/11/13 and \$500,000 on 12/13/13
14 to a seller to acquire Glam shares (See Exhibit 9).

15 E. The above examples demonstrate that in addition to not using investor funds for
16 their intended purposes, the Investment Funds were also commingling their funds.

17 I declare under penalty of perjury under the laws of the United States of America that the
18 foregoing is true and correct, and that this declaration was executed on the 28th day of June, 2017,
19 at Redwood City, California.

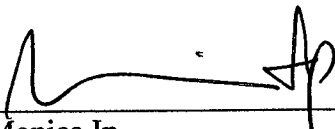
20 
21 M. Monica Ip

EXHIBIT A



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Employment & Education

2013 – Present	Evidentia Consulting, LLP <i>Forensic Accounting and Consulting</i> Partner
2012 – 2013	Hemming Morse, LLP <i>Certified Public Accountants and Forensic Consultants</i> Partner
1994 – 2011	Hemming Morse, Inc. <i>Certified Public Accountants Litigation and Forensic Consultants</i> Director, 2000-2011 Manager, 1996-1999 Supervisor, 1994-1995
1992 – 1994	Peterson Consulting Limited Partnership Senior Consultant through Executive Consultant
1987 – 1992	Deloitte & Touche Staff Auditor through Senior Auditor
1987	Florida State University, Tallahassee, Florida B.S. Accounting

Professional & Service Affiliations

- **Certified Public Accountant, State of California, 1995**
- **Certified Management Accountant, 1997**
- **Certified in Financial Forensics, 2008**
- **Certified Valuation Analyst, 2008**
- **American Institute of Certified Public Accountants**
- **California Society of Certified Public Accountants**
- **Institute of Management Accountants**
- **Town of Atherton Audit Committee**
May 2005-April 2008
- **Golden Gate University**
Forensic Accounting Advisory Board, 2008-2012
- **Equal Rights Advocates**
Board Member, September 2010-March 2016
- **AICPA Cyber Security Task Force**
2012-2013



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- **LifeMoves (Formerly InnVision Shelter Network)**
Audit Committee, 2012-present
- **Community Working Group**
Board Member, April 2016-March 2017

Publications

- **"Rule of Thumb No More"**
The Witness Chair, Spring 2011, Issue 55
- **"First Permanent Injunction Granted to a Non-practicing Entity Post-eBay"**
The Witness Chair, Fall 2007, Issue 45

Presentations & Seminars

- **"The Best Use of Your Forensic Accounting Expert"**
San Mateo County Bar Association, Business/Business Litigation Section, November 2013
- **"Women on the Stand"**
AICPA Forensic and Valuation Services Web Seminar, May 2012
- **"Forensic Accounting for Today's Busiest Practice Areas"**
Continuing Education of the Bar-California, March 2012
- **"Reasonable Certainty in Damages Computations"**
Nixon Peabody, January 2012
- **"Economic Damages: Common Frameworks By Industry & Claim Type"**
AICPA National Forensic Accounting Conference, Boston, MA, 2010
- **Adjunct Professor, Golden Gate University**
Introduction to Financial Forensic Accounting
Spring, Summer, Fall 2009; Spring, Summer 2010
Forensic Valuation, Spring 2010
Economic Damages, Fall 2010
- **"Economic Damages", "Business Valuation", "Intellectual Property"**
AICPA Financial Forensic Accounting Series, 2010
- **"The Subprime Meltdown: A Review of the Players and Transactions Behind the Chain Reaction"**
Legal Advisory Committee of AGC of California, January 2009
- **"The Subprime Meltdown: A Review of the Players, Transactions and Litigation Behind the Chain Reaction"**
20th Annual NAPABA Convention, November 2008



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M. Monica Ip, CPA/CFF, CVA, CMA

- ***"A Forensic Accountant's Perspective: Financial Statement Fraud and Audit Failure"***
Dominican University, 2008
- ***"Working With An Expert Witness: Tips for Young Litigators"***
Panel Discussion, Association of Business Trial Lawyers, Leadership Development Committee, 2008
- ***"The Subprime Debacle & Debate About Fair Value Accounting"***
The Business, Commercial & Bankruptcy Law Section of the Barristers Club, August 2008
- ***"Stock Option Backdating"***
The Bar Association of San Francisco, Business Law Section, 2007
- ***"Accounting and Financial Statements for Lawyers"***
Continuing Education of the Bar
Sacramento, May 2007
Irvine, June 2007
- ***"Handling Enforcement Against 'Giant' Retailers"***
Panel Discussion, International Anti-Counterfeiting Coalition, 2000
- ***"How to Effectively Use Forensic Accountants in Litigation"***
Queen's Bench, 1999
- ***"Introduction to Business Interruption Damages"***
Jeffreys Henry International, 1998
- ***"The Time Value of Money"***
Practising Law Institute, 1998
- ***"Calculating Lost Profits"***
Barristers Club of San Francisco, Litigation Committee, 1997
- ***"Understanding Financial Statements"***
Barristers Club of San Francisco, Litigation Committee, 1997

Testimony

Trial

- **Yarbrough Russo, et al. v. Andrews and Stroud (2016)**
Superior Court of the State of California, County of Solano,
Case No. FCS043552
- **Susan Koret v. Taube, et al. (2016)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC 14-542069
- **SAI Technology, Inc. v. QUALCOMM Incorporated, et al. (2016)**
Superior Court of the State of California, County of San Diego,
Case No. 37-2014-00025432-CU-BC-CTL



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- **In the Matter of the John P. McCann and Elizabeth A. McCann Trust (2014)**
Superior Court of the State of California, for the County of Fresno, Probate Division,
Case No 1 1CEPR00871
- **Silicon Valley Solutions, Inc. v. PNY Technologies, Inc. (2014)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 514059
- **Sylvia Massy (Shivy) v. City of Weed (2014)**
Superior Court of the State of California, for the County of Siskiyou,
Case No. SC CV CV 13-00948
- **Benjamin Lopez and Susana Rinoza v. Lucky Chances, Inc. (2014)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 486493
- **Roederer et al., v. Treister, et al. (2014)**
U.S. District Court, District of Oregon, Medford Division,
Case No. 1:13-cv-01021-CL
- **Vatche Cabayan Medical Corporation v. American Lien Inc. (2013)**
Superior Court of the State of California,
County of Santa Clara - Unlimited Civil Case,
Case No. 109CV150092
- **Vatche Cabayan Medical Corporation v. American Lien Inc. (2012)**
Superior Court of the State of California,
County of Santa Clara - Unlimited Civil Case
Case No. 109CV150092
- **Lehi Roller Mills Co., Inc. v. Cal-Agrex, Inc., et al. (2011)**
U.S. District Court, District of Utah, Central Division,
Case No. 2:08 CV 291 DK
- **Michael Migis v. AutoZone, Inc. (2010)**
Circuit Court of the State of Oregon for the County of Multnomah,
Case No. 0711-13531
- **Hurley v. Richards, et al. (2009)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-07-461640
- **Cal-Agrex, Inc. v. Dee Van Tassell, Jerry Goodwin, et al. (2009)**
U.S. District Court, Northern District of California, San Francisco Division,
Civil No. C07-00964SC
- **Digital Video Systems, Inc. v. Mali Kuo, et al. (2007)**
Superior Court of the State of California, County of Santa Clara,
Case No. 1-02 CV 808925



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- **Robert Scott v. Richter & Ratner Contracting Corporation, et al. (2006)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-04-434970
- **Shea v. ABD Insurance and Financial Services (2006)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 444432
- **1601 McCarthy Boulevard, LLC v. GMAC Commercial Mortgage Corporation (2005)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-03-425848
- **Robert Johnson, M.D. v. State of California/California Department of Corrections, et al. (2005)**
Superior Court of the State of California, County of Los Angeles,
Case No. BC 288518
- **J. Michael Schiff v. City of Menlo Park (2003)**
- **U.S. Nursing Corporation, et al. v. Fanger, et al. (2003)**
- **Benjamin C. Ridge v. Glaser/Cherokee Division, et al. (1999)**
- **Kapantzios (1997)**

Deposition

- **Sutter Health and Sutter Health Plan, Claimant v. OptumInsight, Inc., Respondent (2017)**
American Arbitration Association,
Case No. 011500034226
- **The Regents of the University of California V. Medivation, Inc., and Medivation Prostate Therapeutics, Inc. (2016)**
Superior Court of the State of California, County of San Francisco,
Case NO. CGC-14-538587
- **Hooked Media Group, Inc. v. Apple, Inc. and Chandrasekar Venkataraman (2016)**
Superior Court of the State of California, Santa Clara County,
Case No. 114CV265819
- **Aejaz and Ashvaq v. Sahara Wireless International Inc., et al. (2016)**
Superior Court of the State of California, County of Alameda,
Case No. RG14725812
- **SAI Technology, Inc. v. QUALCOMM Incorporated, et al. (2016)**
Superior Court of the State of California, County of San Diego,
Case No. 37-2014-00025432-CU-BC-CTL
- **Yarbrough Russo, et al. v. Andrews and Stroud (2016)**
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- **Prabhakar Goel and Goel Family Ventures I LP, Claimants v. Econergy, Inc. and Jaspal Deol, Respondents (2015)**
JAMS – San Jose
Reference No. 1110016365
- **Michael T. Moe, Claimant and Counter-Respondent, v. Stephen D. Bard, Respondent and Counterclaimant (2015)**
JAMS – San Jose,
Reference No. 1100079553
- **In re the Estate of Vidyagauri Kantilal Khatri (2015)**
Superior Court of the State of California, County of San Mateo,
Case No. PRO 123880
- **Alana Kaselitz and Melissa Kaselitz, Claimants v. hiSoft Technology International, Ltd., et al., Respondents (2015)**
American Arbitration Association,
Case No. 50 166 T 00319 13
- **Gavarnie Holding, LLC, Claimant v. Ohana Airline Holdings, LLC, Respondent (2014)**
Center for Public Resolution Resources Institute for Conflict Prevention and Resolution,
Case No. 2014-0001-CPR
- **In the Matter of the John P. McCann and Elizabeth A. McCann Trust (2014)**
Superior Court of the State of California, for the County of Fresno, Probate Division,
Case No 1 1CEPR00871
- **Sylvia Massy (Shivy) v. City of Weed (2014)**
Superior Court of the State of California, for the County of Siskiyou,
Case No. SC CV CV 13-00948
- **Virginia C. Moon, et al. v. David H. Rush, et al. (2014)**
United States District Court, Eastern District of California, Sacramento Division,
Case No. 2:11-cv-03102-GEB-CKD
- **Silicon Valley Solutions, Inc. v. PNY Technologies, Inc. (2014)**
Superior Court of the State of California, County of San Mateo,
Case No. 514059
- **High Tek USA, Inc. v. Heat and Control, Inc. (2013)**
United States District Court, Northern District of California,
Case No. CV-12-00805
- **Jaserp Satellite, Inc. v. DirecTV, Inc. (2013)**
American Arbitration Association, Los Angeles
- **Benjamin Lopez and Susana Rinoza v. Lucky Chances, Inc. (2012)**
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Case No. CIV 486493



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Case No. 109CV150092
- **Impinj, Inc. v. Synopsys, Inc. and Virage Logic Corporation (2012)**
JAMS - San Francisco,
Case No. 1100067657
- **John Challas v. Joan Rudolph, et al. (2011)**
JAMS - San Jose,
JAMS Ref No. 1110013035
- **Gregory Shenkman, et al. v. Ella G. Faktorovich, M.D., et al. (2011)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 495403
- **City National Bank, Claimant v. 14 Crow Canyon Corporation, et al, Respondents (2011)**
JAMS Case No. 1110012452
- **Carl Myart v. Autozone, Inc. (2010)**
Superior Court of the State of California, County of Orange,
Case No. 05CC03219
- **Lehi Roller Mills Co., Inc. v. Cal-Agrex, Inc., et al. (2010)**
U.S. District Court, District of Utah, Central Division,
Case No. 2:08 CV 291 DK
- **Edward Scarff, et al. v. Computing Resources, Inc., et al. (2009)**
U.S. District Court, Northern District of California, San Jose Division,
Case Nos. C 03-03394 JF (PVT), C 03-04829 JF (PVT), C 03-05871 JF (HRL)
- **Stephens v. Kellett, et al. (2009)**
Superior Court of the State of California, County of Marin,
Case No. CV 083299
- **Hurley v. Richards, et al. (2009)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-07-461640
- **Martel v. Tintle, Inc., et al. (2009)**
Superior Court of the State of California, County of Nevada,
Case No. 71497
- **Cal-Agrex, Inc. v. Dee Van Tassell, Jerry Goodwin, et al. (2008)**
U.S. District Court, Northern District of California, San Francisco Division,
Civil No. C07-00964SC
- **Reiling v. Yahoo!, Inc., et al. (2007)**
American Arbitration Association
Case No. 74-160-01017-05 02 DECR



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Superior Court of the State of California, County of San Mateo,
Case No. CIV456116
- **Food Pro International v. Farmers Insurance Exchange (2006)**
Superior Court of the State of California, County of Santa Clara,
Case No. 105CV050506
- **Robert Scott v. Richter & Ratner Contracting Corporation, et al. (2006)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-04-434970
- **Ukiah Automotive Investments v. Mitsubishi Motors North America, Inc., et. al. (2006)**
U.S. District Court, Northern District of California,
Case No. C-04-03932 MMC
- **Shea v. ABD Insurance and Financial Services (2006)**
Superior Court of the State of California, County of San Mateo,
Case No. CIV 444432
- **1601 McCarthy Boulevard, LLC v. GMAC Commercial Mortgage Corporation (2005)**
Superior Court of the State of California, County of San Francisco,
Case No. CGC-03-425848
- **Brian Sefton and John Sefton dba Inmartech and Inmartech v. Hartford Fire Insurance Company, et al. (2005)**
Superior Court of the State of California, County of Santa Clara,
Case No. 1-00-CV-793973
- **Robert Johnson, M.D. v. State of California/California Department of Corrections, et al. (2005)**
Superior Court of the State of California, County of Los Angeles,
Case No. BC 288518
- **Oscar Braun, Andrea Braun and The Oscar A. Braun Trust dated 1996 v. County of San Mateo (2004)**
- **SimpleTech, Inc. v. Atmel Corporation (2004)**
- **DealerServer.com v. Yahoo!, Inc., et al. (2003)**
- **Brian Sefton and John Sefton dba Inmartech and Inmartech v. Hartford Fire Insurance Company, et al. (2003)**
- **Port Stockton Food Distributors, Inc. v. Fran Remus, dba Get It From The Girls, et al. (2003)**
- **U.S. Nursing Corporation, et al. v. Fanger, et al. (2003)**
- **Silicon Valley Equity Fund, LP, et al. v. CMOS MicroDevice, Inc., et al. (2001)**
- **Truck-A-Way v. Basic Vegetable Products, L.P. (2000)**
- **ProMerge Sales, Inc. v. Atmel Corporation, et al. (2000)**



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- **Hodge Food Services, Inc., et al. v. Robert Half International, Inc., et al. (2000)**
- **Accton Technology Corporation v. MicroLinear Corporation (2000)**
- **Soliz v. Data Physics Corporation (1999)**
- **Durbin, dba Spectrum Orthopedics v. Sulzermedica U.S.A., Inc., et al. (1997)**

Arbitration

- **Prabhakar Goel and Goel Family Ventures I LP, Claimants v. Econergy, Inc. and Jaspal Deol, Respondents (2016)**
JAMS – San Jose
Reference No. 1110016365
- **Michael T. Moe, Claimant and Counter-Respondent, V. Stephen D. Bard, Respondent and Counterclaimant (2015)**
JAMS – San Jose,
Reference No. 1100079553
- **Alana Kaselitz and Melissa Kaselitz, Claimants v. hiSoft Technology International, Ltd., et al., Respondents (2015)**
American Arbitration Association,
Case No. 50 166 T 00319 13
- **Gregory Shenkman, et al. v. Ella G. Faktorovich, M.D., et al. (2013)**
ADR Services, Inc., San Francisco
- **George v. Swayne (2013)**
FINRA
Case No. 000656
- **Jaserp Satellite, Inc. v. DirecTV, Inc. (2013)**
American Arbitration Association, Los Angeles
- **Claimants v. The Cheesecake Factory Restaurants, Inc. (2012)**
- **Impinj, Inc. v. Synopsys, Inc. and Virage Logic Corporation (2012)**
JAMS - San Francisco,
Case No. 1100067657
- **John Challas v. Joan Rudolph, et al. (2011)**
JAMS - San Jose,
JAMS Ref No. 1110013035
- **City National Bank, Claimant v. 14 Crow Canyon Corporation, et al, Respondents (2011)**
JAMS - San Francisco,
JAMS Case No. 1110012452
- **Reiling v. Yahoo!, Inc., et al. (2008)**
American Arbitration Association,
Case No. 74-160-01017-05 02 DECR

EXHIBIT 1

Exhibit 1
SEC v. Bivona
Palantir Share Shortage Analysis

Telesoft												Exhibit 2		
Close Date (1)	Felix Multi-Opportunity Fund I, LLC	Felix Multi-Opportunity Fund II, LLC	NYPa Fund I LLC	NYPa Fund II LLC	SRA I LLC	SRA II LLC	SRA III LLC	CSG IV	Global Generation Group LLC	Royal Farms Inc.	Grand Total	b Cumulative Shares Required	a Palantir Shares Available	a-b Share Overage / (Shortfall)
12/14/11	74,456	704,816							933,333		1,712,606	1,712,606	3,100,000	1,387,394
12/28/11										317,460	317,460	2,030,066	3,100,000	1,069,934
01/10/12		46,000									46,000	2,076,066	3,100,000	1,023,934
04/24/12	100,587	413,533								369,489	883,609	2,959,675	4,600,000	1,640,325
05/23/12		114,519	287,778	123,148						100,000	625,444	3,585,119	4,600,000	1,014,881
06/15/12										541,667	541,667	4,126,786	4,600,000	473,214
06/22/12			108,859	17,719							126,578	4,253,364	4,600,000	346,636
07/10/12			74,074								74,074	4,327,438	4,600,000	272,562
07/22/12				8,519							8,519	4,335,957	4,600,000	264,043
08/15/12				9,259							9,259	4,345,216	4,600,000	254,784
10/25/12			45,659	8,519							54,178	4,399,394	4,600,000	200,606
02/08/13			131,932	20,311							152,243	4,551,637	4,600,000	48,363
04/26/13			328,239	60,572							388,811	4,940,448	4,600,000	(340,448)
06/04/13				13,571							13,571	4,954,019	4,800,000	(154,019)
06/10/13			84,799	202,953							287,753	5,241,772	4,800,000	(441,772)
06/13/13			14,706								14,706	5,256,478	4,800,000	(456,478)
06/18/13									(33,333)		(33,333)	5,223,145	4,800,000	(423,145)
06/21/13									(33,333)		(33,333)	5,189,811	4,800,000	(389,811)
06/24/13									(25,000)		(25,000)	5,164,811	4,800,000	(364,811)
07/01/13									(16,667)		(16,667)	5,148,145	4,800,000	(348,145)
07/03/13									(16,667)		(16,667)	5,131,478	4,800,000	(331,478)
07/09/13									(16,667)		(16,667)	5,114,811	4,800,000	(314,811)
07/12/13									(16,667)		(16,667)	5,098,145	4,800,000	(298,145)
09/05/13			161,796	60,312							222,108	5,320,252	4,800,000	(520,252)
10/08/13			29,383	121,343							150,727	5,470,979	4,800,000	(670,979)
10/18/13									(166,667)		(166,667)	5,304,312	4,800,000	(504,312)
10/31/13				(8,824)							(8,824)	5,295,488	4,800,000	(495,488)
11/15/13			(6,786)								(6,786)	5,288,702	4,800,000	(488,702)
11/22/13									(100,000)		(100,000)	5,188,702	5,300,000	111,298
11/25/13			43,324	540,780							584,103	5,772,806	5,300,000	(472,806)
11/27/13									(100,000)		(100,000)	5,672,806	5,300,000	(372,806)
12/03/13					28,425						28,425	5,701,231	5,300,000	(401,231)
12/09/13					7,350						7,350	5,708,581	5,300,000	(408,581)
02/04/14					40,497						40,497	5,749,077	5,300,000	(449,077)
03/04/14					2,450						2,450	5,751,527	5,300,000	(451,527)
03/05/14								227,000			227,000	5,978,527	5,300,000	(678,527)
03/12/14			24,881	159,784							184,665	6,163,193	5,950,000	(213,193)
03/13/14					211,280	4,900					216,180	6,379,372	5,950,000	(429,372)
03/21/14					15,031						15,031	6,394,404	5,950,000	(444,404)
04/22/14				(2,941)							(2,941)	6,391,463	6,050,000	(341,463)
06/03/14						209,350					209,350	6,600,813	6,150,000	(450,813)
06/27/14					24,769	22,280					47,049	6,647,862	6,250,000	(397,862)
07/16/14				(248,275)							(248,275)	6,399,587	6,250,000	(149,587)

Exhibit 1
SEC v. Bivona
Palantir Share Shortage Analysis

Telesoft												Exhibit 2		
Close Date (1)	Felix Multi-Opportunity Fund I, LLC	Felix Multi-Opportunity Fund II, LLC	NYPFA Fund I LLC	NYPFA Fund II LLC	SRA I LLC	SRA II LLC	SRA III LLC	CSG IV	Global Generation Group LLC	Royal Farms Inc.	Grand Total	b Cumulative Shares Required	a Palantir Shares Available	a-b Share Overage / (Shortfall)
07/17/14			(41,000)	(10,000)							(51,000)	6,348,587	6,250,000	(98,587)
07/28/14				37,692	25,538	155,734	17,643				236,607	6,585,195	6,400,000	(185,195)
07/30/14					3,286						3,286	6,588,480	6,400,000	(188,480)
08/07/14					59,596	51,057	7,143				117,795	6,706,276	6,605,000	(101,276)
08/28/14							12,000				12,000	6,718,276	6,705,000	(13,276)
09/15/14					81,935	13,571	5,226				100,733	6,819,009	6,705,000	(114,009)
10/22/14					6,786	28,624					35,409	6,854,418	6,705,000	(149,418)
10/30/14							10,108				10,108	6,864,526	6,705,000	(159,526)
11/12/14						172,143					172,143	7,036,669	7,030,000	(6,669)
11/17/14						206,571					206,571	7,243,240	7,353,716	110,476
11/20/14					137,721						137,721	7,380,961	7,353,716	(27,245)
11/21/14			(2,044)			1,840	89,356				89,152	7,470,113	7,353,716	(116,397)
12/11/14					35,714	16,000	9,446				61,161	7,531,274	7,353,716	(177,558)
12/12/14					6,571		833				7,405	7,538,679	7,353,716	(184,963)
01/05/15						2,300	13,890				16,190	7,554,869	7,353,716	(201,153)
01/15/15						17,857	13,143				31,000	7,585,869	7,353,716	(232,153)
02/24/15						3,280					3,280	7,589,149	7,353,716	(235,433)
03/30/15							8,333				8,333	7,597,482	7,571,216	(26,266)
03/31/15						(3,571)					(3,571)	7,593,911	7,571,216	(22,695)
04/06/15					3,407						3,407	7,597,318	7,571,216	(26,102)
04/07/15					13,630		3,000				16,630	7,613,948	7,571,216	(42,732)
04/09/15							20,000				20,000	7,633,948	7,571,216	(62,732)
04/27/15						245,000					245,000	7,878,948	7,191,216	(687,732)
06/16/15										(650,000)	(650,000)	7,228,948	7,210,860	(18,088)
06/25/15					8,000						8,000	7,236,948	7,210,860	(26,088)
06/26/15							5,935				5,935	7,242,883	7,210,860	(32,023)
07/13/15							38,331				38,331	7,281,214	7,250,126	(31,088)
07/31/15					5,000	10,625	38,454				54,079	7,335,293	7,250,126	(85,167)
08/04/15						57,244					57,244	7,392,538	7,364,411	(28,127)
08/18/15					157,667						157,667	7,550,205	7,534,228	(15,977)
08/19/15							4,148				4,148	7,554,353	7,534,228	(20,125)
08/28/15							3,000				3,000	7,557,353	7,534,228	(23,125)
09/01/15					87,508	104,330	136,784				328,623	7,885,975	7,534,228	(351,747)
09/28/15					23,824						23,824	7,909,799	7,590,152	(319,647)
10/01/15							6,616				6,616	7,916,415	7,590,152	(326,263)
11/11/15					20,000	50,000	65,000				135,000	8,051,415	7,680,152	(371,263)
11/12/15					26,903		6,000				32,903	8,084,318	7,680,152	(404,166)
11/16/15					7,381		1,897				9,277	8,093,596	7,680,152	(413,444)
Grand Total	175,043	1,278,868	1,285,601	1,114,441	1,040,270	1,369,135	516,288	227,000	408,333	678,616	8,093,596	8,093,596	7,680,152	(413,444)

EXHIBIT 2

Exhibit 2**SEC v. Bivona****Palantir Shares Held - By Date**

Date Issued	Shares Acquired/Sold	Cumulative Shares Available
11/14/11	100,000	100,000
11/15/11	3,000,000	3,100,000
02/24/12	1,500,000	4,600,000
05/30/13	200,000	4,800,000
11/19/13	500,000	5,300,000
03/06/14	405,000	5,705,000
03/07/14	145,000	5,850,000
03/12/14	100,000	5,950,000
03/25/14	100,000	6,050,000
05/29/14	100,000	6,150,000
06/05/14	100,000	6,250,000
07/23/14	80,000	6,330,000
07/24/14	70,000	6,400,000
07/31/14	100,000	6,500,000
08/04/14	30,000	6,530,000
08/07/14	75,000	6,605,000
08/28/14	100,000	6,705,000
11/07/14	325,000	7,030,000
11/17/14	323,716	7,353,716
02/26/15	12,500	7,366,216
03/10/15	75,000	7,441,216
03/20/15	60,000	7,501,216
03/30/15	70,000	7,571,216
04/14/15	20,000	7,591,216
04/21/15	100,000	7,691,216
04/24/15	(500,000)	7,191,216
05/08/15	19,644	7,210,860
07/03/15	39,266	7,250,126
08/01/15	114,285	7,364,411
08/14/15	169,817	7,534,228
09/09/15	55,924	7,590,152
11/04/15	90,000	7,680,152
12/03/15	19,510	7,699,662
12/23/15	(578,616)	7,121,046
02/05/16	(1,000,000)	6,121,046
03/07/16	20,000	6,141,046
Grand Total	6,141,046	

Exhibit 2-A

SEC v. Bivona

Total Sourced Palantir Shares (Per Palantir and other data)

Cert#	# of Shares	Date Closed (Issuance)	Name ON Cap Table (Holder)	Outstanding Shares as of April 14, 2016
CSA-8	100,000	11/14/11	Clear Sailing Group IV, LLC	100,000
CSA-9	1,000,000	11/15/11	Clear Sailing Group IV, LLC	-
CSA-10	1,000,000	11/15/11	Clear Sailing Group IV, LLC	-
CSA-11	131,400	11/15/11	Clear Sailing Group IV, LLC	131,400
CSA-12	868,600	11/15/11	Clear Sailing Group IV, LLC	868,600
CSA-31	166,250	02/24/12	Clear Sailing Group IV, LLC	166,250
CSA-32	208,750	02/24/12	Clear Sailing Group IV, LLC	208,750
CSA-33	375,000	02/24/12	Clear Sailing Group IV, LLC	375,000
CSA-34	375,000	02/24/12	Clear Sailing Group IV, LLC	375,000
CSA-35	375,000	02/24/12	Clear Sailing Group IV, LLC	375,000
CSA-230	200,000	05/30/13	Clear Sailing Group IV, LLC	200,000
	22,368	11/19/13	GCM-PLT	-
	477,632	11/19/13	GCM-PLT	-
CSA-435	200,000	03/06/14	Clear Sailing Group IV, LLC	200,000
CSA-436	140,371	03/06/14	Clear Sailing Group IV, LLC	140,371
CSA-437	64,629	03/06/14	Clear Sailing Group IV, LLC	64,629
CSA-438	145,000	03/07/14	Clear Sailing Group IV, LLC	145,000
CSA-440	100,000	03/12/14	Clear Sailing Group IV, LLC	100,000
CSA-458	90,000	03/25/14	Clear Sailing Group IV, LLC	90,000
CSA-459	10,000	03/25/14	Clear Sailing Group IV, LLC	10,000
CSA-586	95,000	05/29/14	Clear Sailing Group IV, LLC	95,000
CSA-587	5,000	05/29/14	Clear Sailing Group IV, LLC	5,000
CSA-590	100,000	06/05/14	Clear Sailing Group IV, LLC	100,000
CSA-626	13,334	07/23/14	Clear Sailing Group IV, LLC	13,334
CSA-627	36,041	07/23/14	Clear Sailing Group IV, LLC	36,041
CSA-628	30,625	07/23/14	Clear Sailing Group IV, LLC	30,625
CSA-629	37,647	07/24/14	Clear Sailing Group IV, LLC	37,647
CSA-630	32,353	07/24/14	Clear Sailing Group IV, LLC	32,353
CSA-646	100,000	07/31/14	Clear Sailing Group IV, LLC	100,000
CSA-652	30,000	08/04/14	Clear Sailing Group IV, LLC	30,000
CSA-655	75,000	08/07/14	Clear Sailing Group IV, LLC	75,000
CSA-684	100,000	08/28/14	Clear Sailing Group IV, LLC	100,000
CSA-823	65,000	11/07/14	Clear Sailing Group IV, LLC	65,000
CSA-824	11,316	11/07/14	Clear Sailing Group IV, LLC	11,316
CSA-825	15,000	11/07/14	Clear Sailing Group IV, LLC	15,000
CSA-826	233,684	11/07/14	Clear Sailing Group IV, LLC	233,684
CSA-832	40,000	11/17/14	Clear Sailing Group IV, LLC	40,000
CSA-833	37,100	11/17/14	Clear Sailing Group IV, LLC	37,100
CSA-834	40,000	11/17/14	Clear Sailing Group IV, LLC	40,000
CSA-835	59,800	11/17/14	Clear Sailing Group IV, LLC	59,800
CSA-836	18,816	11/17/14	Clear Sailing Group IV, LLC	18,816
CSA-837	10,000	11/17/14	Clear Sailing Group IV, LLC	10,000
CSA-838	40,000	11/17/14	Clear Sailing Group IV, LLC	40,000
CSA-839	28,000	11/17/14	Clear Sailing Group IV, LLC	28,000
CSA-840	20,000	11/17/14	Clear Sailing Group IV, LLC	20,000
CSA-841	30,000	11/17/14	Clear Sailing Group IV, LLC	30,000
CSA-989	12,500	02/26/15	Clear Sailing Group IV, LLC	12,500
CSA-995	45,000	03/10/15	Clear Sailing Group IV, LLC	45,000
CSA-996	30,000	03/10/15	Clear Sailing Group IV, LLC	30,000
CSA-1011	60,000	03/20/15	Clear Sailing Group IV, LLC	60,000
	70,000	03/30/15	Equity Acquisition Company Ltd.	70,000
	20,000	04/14/15	Equity Acquisition Company Ltd.	20,000

CSG IV purchased GCM-PLT, LLC

(1)

CSG IV purchased GCM-PLT, LLC

(1)

Exhibit 2-B

Exhibit 2-B

Exhibit 2-A**SEC v. Bivona****Total Sourced Palantir Shares (Per Palantir and other data)**

Cert#	# of Shares	Date Closed (Issuance)	Name ON Cap Table (Holder)	Outstanding Shares as of April 14, 2016	
	100,000	04/21/15	Equity Acquisition Company Ltd.	100,000	Exhibit 2-B
	(22,368)	04/24/15	GCM-PLT	-	CSG IV sold GCM-PLT, LLC to Edgewater (1)
	(477,632)	04/24/15	GCM-PLT	-	CSG IV sold GCM-PLT, LLC to Edgewater (1)
	19,644	05/08/15	Equity Acquisition Company Ltd.	19,644	Exhibit 2-B
	39,266	07/03/15	Equity Acquisition Company Ltd.	39,266	Exhibit 2-B
	114,285	08/01/15	Equity Acquisition Company Ltd.	114,285	Exhibit 2-B
	169,817	08/14/15	Equity Acquisition Company Ltd.	169,817	Exhibit 2-B
	55,924	09/09/15	Equity Acquisition Company Ltd.	55,924	Exhibit 2-B
	90,000	11/04/15	Equity Acquisition Company Ltd.	90,000	Exhibit 2-B
	19,510	12/03/15	Equity Acquisition Company Ltd.	19,510	Exhibit 2-B
CSA-1474	(578,616)	12/23/15	Clear Sailing Group IV, LLC	421,384	
CSA-8	(1,000,000)	02/05/16	Clear Sailing Group IV, LLC	-	
(2)	20,000	03/07/16	Equity Acquisition Company Ltd.	20,000	Exhibit 2-B
	<u>6,141,046</u>			<u>6,141,046</u>	

Source:

- PAL-1 - FOIA Confidential Treatment Requested by Palantir Technologies Inc.xlsx
- PAL-0000002 - FOIA Confidential Treatment Requested by Palantir Technologies Inc.xlsx
- EXECUTED GCM to CSG IV Palantir 500K shares Membership Interest Purchase Agreement (NF003359-3370)
- EXECUTED CSG IV to Edgewater Global Palantir 500K shares Membership Interest Purchase Agreement
- Palantir stock certificates issued to GCM-PLT, LLC

(1) Used bank clearing date

(2) Transaction did not match to a certificate in Exhibit 2-B. Used purchase date instead of the certificate issuance date.

Exhibit 2-B

SEC v. Bivona

Palantir Shares Held by EAC for Receivership Entities

Per Palantir Confirmation					Per EAC			
Cert#	# of Shares	Date Closed (Issuance)	Name ON Cap Table (Holder)	Outstanding Shares as of April 14, 2016	Shares Purchased		Shares Allocated to SRA Funds	
CSA-1014	70,000	03/30/15	Equity Acquisition Company Ltd.	70,000	03/24/15	70,000	70,000	SRA II
CSA-1140	20,000	04/14/15	Equity Acquisition Company Ltd.	20,000	04/07/15	20,000	20,000	SRA II
CSA-1142	100,000	04/21/15	Equity Acquisition Company Ltd.	100,000	04/16/15	100,000	100,000	SRA II
CSA-1172	19,000	05/08/15	Equity Acquisition Company Ltd.	19,000	04/30/15	25,000	19,644	SRA II
CSA-1173	6,000	05/08/15	Equity Acquisition Company Ltd.	6,000				
CSA-1198	15,000	06/07/15	Equity Acquisition Company Ltd.	15,000	06/03/15	15,000		
CSA-1209	54,000	06/17/15	Equity Acquisition Company Ltd.	54,000	06/03/15	100,800		
CSA-1210	12,000	06/17/15	Equity Acquisition Company Ltd.	12,000				
CSA-1211	34,800	06/17/15	Equity Acquisition Company Ltd.	34,800				
CSA-1255	200,000	07/03/15	Equity Acquisition Company Ltd.	200,000	06/25/15	200,000	39,266	SRA III
CSA-1256	27,140	07/07/15	Equity Acquisition Company Ltd.	27,140	06/25/15	27,140		
CSA-1283	112,860	08/01/15	Equity Acquisition Company Ltd.	112,860	07/16/15	172,860	114,285	SRA I, II, III
CSA-1284	60,000	08/01/15	Equity Acquisition Company Ltd.	60,000				
CSA-1292	170,000	08/14/15	Equity Acquisition Company Ltd.	170,000	07/23/15	170,000	169,817	SRA I, III
CSA-1311	63,000	09/09/15	Equity Acquisition Company Ltd.	63,000	09/02/15	70,000	55,924	SRA III
CSA-1312	7,000	09/09/15	Equity Acquisition Company Ltd.	7,000				
CSA-1431	90,000	11/04/15	Equity Acquisition Company Ltd.	90,000	10/29/15	90,000	90,000	SRA I, II, III
CSA-1452	20,000	12/03/15	Equity Acquisition Company Ltd.	20,000	12/01/15	20,000	19,510	SRA III
CSA-1560	40,000	02/24/16	Equity Acquisition Company Ltd.	40,000	02/23/16	40,000		
CSA-1564	2,142	02/29/16	Equity Acquisition Company Ltd.	2,142	02/26/16	36,961		
CSA-1565	34,819	02/29/16	Equity Acquisition Company Ltd.	34,819				
CSA-1563	34,820	02/29/16	Equity Acquisition Company Ltd.	34,820	02/26/16	34,820		
CSA-1589	20,000	04/01/16	Equity Acquisition Company Ltd.	20,000	02/29/16	45,000		
CSA-1590	10,000	04/01/16	Equity Acquisition Company Ltd.	10,000				
CSA-1591	15,000	04/05/16	Equity Acquisition Company Ltd.	15,000				
					03/07/16	20,571	20,000	SRA II
					03/09/16	10,000		
CSA-1592	10,500	04/08/16	Equity Acquisition Company Ltd.	10,500				
<u>1,248,081</u>				<u>1,248,081</u>	<u>1,268,152</u>	<u>718,446</u>		

Source:

- PAL-0000002 - FOIA Confidential Treatment Requested by Palantir Technologies Inc
- What is long for SRA.xlsx provided by EAC to Independent Monitor

EXHIBIT 3

Exhibit 3
SEC v. Bivona
Cash v. Palantir Shortage

	(B)																	
	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	General Ledger	Bank Statement	Bank Statement	Bank Statement							
Sum of Entry	Column Labels													(A)		Exhibit 1	Exhibit 3-A	
Row Labels	Bivona ESQ 0160	Bivona ESQ Attorney's Escrow 0179	Bivona FBO Funds 0187	Bivona 5134	CSG V - 0952	NYPA I	NYPA II	NYPA Mgmt	SRA	SRA I	SRA Mgmt	3/31/14 Bal.	Cumulative Cash Balance	Palantir Share Shortage	Est. Price/ Share	Palantir Shortage in \$		
09/30/13	\$ 276.13	\$ 228,740.82	\$ 25,991.56	\$ 19,862.79	\$ 611.00	\$ 94,692.05	\$ 475,852.97	\$ 8,832.89				\$ 854,860.21	\$ 854,860.21	(520,252)	\$ 2.90	\$ (1,508,731.49)		
10/01/13	970.00			(123.12)		60,720.00	149,985.00					211,551.88	1,066,412.09	(520,252)	2.90	(1,508,731)		
10/02/13		249,985.00	(23,067.84)	995.60	(30.00)	(150,000.00)	(545,015.00)					(467,132.24)	599,279.85	(520,252)	2.90	(1,508,731)		
10/03/13			(1,797.00)	(4.50)	(30.00)	60,985.00	59,925.00	(2,000.00)				117,078.50	716,358.35	(520,252)	2.90	(1,508,731)		
10/04/13	4,000.00	(450,000.00)		(4,000.00)		34,970.00	107,264.00	(3,800.00)				(311,566.00)	404,792.35	(520,252)	2.90	(1,508,731)		
10/07/13	20,985.00	(15,030.00)	0.00	2,248.70		(100.00)	(35,015.00)					(26,911.30)	377,881.05	(520,252)	2.90	(1,508,731)		
10/08/13	(45.61)			(3,186.22)		28,985.00	389,958.00	(1,100.00)		1,070.00		415,681.17	793,562.22	(670,979)	2.90	(1,945,839)		
10/09/13				(314.24)			80,888.00					80,573.76	874,135.98	(670,979)	2.90	(1,945,839)		
10/10/13				(6,000.00)		180,985.00	(50,000.00)					124,985.00	999,120.98	(670,979)	2.90	(1,945,839)		
10/11/13	(20,030.00)		0.00	(322.80)		(42,850.00)	(282,210.00)					(345,412.80)	653,708.18	(670,979)	2.90	(1,945,839)		
10/14/13						(49,977.00)	49,977.00					0.00	653,708.18	(670,979)	2.90	(1,945,839)		
10/15/13	25,000.00		(30.00)	(200.00)			99,967.50	0.00		(30.00)		124,707.50	778,415.68	(670,979)	2.90	(1,945,839)		
10/16/13	(3,465.09)			28,579.40		4,955.00	(421,545.00)					(391,475.69)	386,939.99	(670,979)	2.90	(1,945,839)		
10/17/13						(126,873.42)	479,987.54	11,987.42				365,101.54	752,041.53	(670,979)	2.90	(1,945,839)		
10/18/13						(8,505.45)	(485,712.15)				99,985.00	(394,232.60)	357,808.93	(504,312)	2.90	(1,462,505)		
10/21/13				(7.00)							60,000.00	59,993.00	417,801.93	(504,312)	2.90	(1,462,505)		
10/22/13	(15,799.97)			(20,000.00)							39,985.00	4,185.03	421,986.96	(504,312)	2.90	(1,462,505)		
10/23/13	(10,045.00)			(10,000.00)			14,985.00					(5,060.00)	416,926.96	(504,312)	2.90	(1,462,505)		
10/25/13						(35,015.00)	(50,000.00)		9,446.27	334,905.00		259,336.27	676,263.23	(504,312)	2.90	(1,462,505)		
10/28/13	25,000.00			3,000.00		(50,000.00)	189,785.00		(13,321.00)	75,000.00		229,464.00	905,727.23	(504,312)	2.90	(1,462,505)		
10/29/13				(40.00)			49,985.00	(10,000.00)	10,000.00	119,955.00		169,900.00	1,075,627.23	(504,312)	2.90	(1,462,505)		
10/30/13	(4,000.00)		(30.00)	(30.00)		(200.00)	(53,300.00)		670.00	(2,200.00)		(59,090.00)	1,016,537.23	(504,312)	2.90	(1,462,505)		
10/31/13				(205.00)	(25.00)	50,000.00	(61,886.00)					(12,116.00)	1,004,421.23	(495,488)	2.90	(1,436,916)		
11/01/13	4,005.32	15,925.00		50.00		(12,930.00)	(25,000.00)		21,194.68			3,245.00	1,007,666.23	(495,488)	2.90	(1,436,916)		
11/04/13	(4,005.32)		(29.75)	(2,907.65)		(62,000.00)	(22,093.00)		(20,470.64)	62,000.00		(49,506.36)	958,159.87	(495,488)	2.90	(1,436,916)		
11/05/13				(374.34)						14,985.00		14,610.66	972,770.53	(495,488)	2.90	(1,436,916)		
11/06/13				(257.05)			184,958.00					184,700.95	1,157,471.48	(495,488)	2.90	(1,436,916)		
11/07/13		5,000.00		(144.25)					(5,030.00)			(174.25)	1,157,297.23	(495,488)	2.90	(1,436,916)		
11/08/13			(30.00)	(795.97)			(46,230.00)			(120,000.00)		(167,055.97)	990,241.26	(495,488)	3.80	(1,882,855)		
11/12/13	(2,065.00)	1,312.50	0.00	1,919.51			125,256.00		0.00	149,595.00		276,018.01	1,266,259.27	(495,488)	3.80	(1,882,855)		
11/13/13										199,985.00		199,985.00	1,466,244.27	(495,488)	3.80	(1,882,855)		
11/14/13				36,227.00			99,985.00			(588,573.56)		(452,361.56)	1,013,882.71	(495,488)	3.80	(1,882,855)		
11/15/13			(30.00)			0.00	0.00			(19,145.00)		(19,175.00)	994,707.71	(488,702)	3.80	(1,857,068)		
11/18/13		1,312.41	0.00	(3,105.00)		4,269.00	(157,081.00)			(14,045.00)		(168,649.59)	826,058.12	(488,702)	3.80	(1,857,068)		
11/19/13							(280,090.00)			(237,030.00)	1,000.00	(516,120.00)	309,938.12	(488,702)	3.80	(1,857,068)		
11/20/13		6,047.50		2,094.40				(30.00)		(75,030.00)		(66,918.10)	243,020.02	(488,702)	3.80	(1,857,068)		

Exhibit 3
SEC v. Bivona
Cash v. Palantir Shortage

	(B)															
	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	General Ledger	Bank Statement	Bank Statement	Bank Statement					
Sum of Entry	(A)													Exhibit 1	Exhibit 3-A	
	Bivona ESQ 0160	Bivona ESQ Attorney's Escrow 0179	Bivona FBO Funds 0187	Bivona 5134	CSG V - 0952	NYPA I	NYPA II	NYPA Mgmt	SRA	SRA I	SRA Mgmt	3/31/14 Bal.	Cumulative Cash Balance	Palantir Share Shortage	Est. Price/Share	Palantir Shortage in \$
11/21/13		(5,000.00)					85,000.00			99,985.00		179,985.00	423,005.02	(488,702)	3.80	(1,857,068)
11/22/13	60,000.00		(30.00)			30,000.00	(30,000.00)			119,985.00	(60.00)	179,895.00	602,900.02	111,298	3.80	422,931
11/25/13	(57,925.00)	15,925.00								37,304.14		(4,695.86)	598,204.16	(472,806)	3.80	(1,796,662)
11/26/13	(515.00)	(5,000.00)					(8,820.00)			204,985.00		190,650.00	788,854.16	(472,806)	3.80	(1,796,662)
11/27/13	(563.75)	(22,110.00)	470.00			(12,030.00)	4,557.54	9,435.00	(5,070.03)	(281,445.00)		(306,756.24)	482,097.92	(372,806)	3.80	(1,416,662)
11/29/13			(25.00)	(2,305.00)	(25.00)		9,985.00					7,630.00	489,727.92	(372,806)	3.80	(1,416,662)
12/02/13						(25.00)						(25.00)	489,702.92	(372,806)	3.80	(1,416,662)
12/03/13	(4,193.04)			13,542.86		1,000.00	132,955.00			83,168.67		226,473.49	716,176.41	(401,231)	3.80	(1,524,677)
12/04/13				(461.03)						50,000.00		49,538.97	765,715.38	(401,231)	3.80	(1,524,677)
12/05/13			0.00	(774.34)			80,970.00	191.25		(14,915.00)	970.00	66,441.91	832,157.29	(401,231)	3.80	(1,524,677)
12/06/13				(8,316.02)							(45.00)	(8,361.02)	823,796.27	(401,231)	3.80	(1,524,677)
12/09/13			(30.00)	(555.27)		20,475.00	(267,045.00)			(377,000.00)		(624,155.27)	199,641.00	(408,581)	3.80	(1,552,607)
12/10/13				(3.00)			449,958.00			165,655.00		615,610.00	815,251.00	(408,581)	3.80	(1,552,607)
12/11/13	(500.00)		0.00			(845.38)	(425,463.38)		5,628.76	(54,365.00)	650.00	(474,895.00)	340,356.00	(408,581)	3.80	(1,552,607)
12/12/13	(10,030.00)		0.00					(120,000.00)		(70,000.00)		(200,030.00)	140,326.00	(408,581)	3.80	(1,552,607)
12/13/13						(19,600.00)	(74,445.00)			(63,647.65)		(157,692.65)	(17,366.65)	(408,581)	3.80	(1,552,607)
12/16/13	(289.91)			(609.08)			159,076.00	3,857.30				162,034.31	144,667.66	(408,581)	3.80	(1,552,607)
12/17/13	(3,000.00)		120,000.00				122,529.00	(4,060.00)		27,943.68		263,412.68	408,080.34	(408,581)	3.80	(1,552,607)
12/18/13			(100,000.00)	1,934.90			62,091.00		117,500.00			81,525.90	489,606.24	(408,581)	3.80	(1,552,607)
12/19/13			(30.00)	(719.90)			(300,015.00)		280.00	134,947.00	32,940.00	(132,597.90)	357,008.34	(408,581)	3.80	(1,552,607)
12/20/13	(1,071.68)					6,000.00	195,579.56	0.00		(164,000.00)		36,507.88	393,516.22	(408,581)	3.80	(1,552,607)
12/23/13			0.00	(10,094.46)			(213,169.90)			262,300.00		39,035.64	432,551.86	(408,581)	3.80	(1,552,607)
12/24/13						100,000.00	124,940.00					224,940.00	657,491.86	(408,581)	3.80	(1,552,607)
12/26/13			120,000.00	(205.00)		9,985.00	283,457.00			(85,015.00)		328,222.00	985,713.86	(408,581)	3.80	(1,552,607)
12/27/13			(100,030.00)	(204.00)		(1,480.00)	643,829.00	2,200.00	10,900.00	(600.00)		554,615.00	1,540,328.86	(408,581)	3.80	(1,552,607)
12/30/13						(114,000.00)	(969,060.00)		(6,174.99)	(152,000.00)		(1,241,234.99)	299,093.87	(408,581)	3.80	(1,552,607)
12/31/13				(111.27)	(25.00)	99,975.00	(20,015.00)			9,985.00	(55.00)	89,753.73	388,847.60	(408,581)	3.80	(1,552,607)
01/01/14											25,000.00	25,000.00	413,847.60	(408,581)	3.80	(1,552,607)
01/02/14			(20,000.00)			25,000.00	(25,000.00)			136,070.00	(58,363.34)	57,706.66	471,554.26	(408,581)	3.80	(1,552,607)
01/06/14	18,000.00	(810.00)		(15,385.41)					(3,608.50)			(1,803.91)	469,750.35	(408,581)	3.80	(1,552,607)
01/07/14	(14,263.04)		(6,525.00)	(40.00)								(20,828.04)	448,922.31	(408,581)	3.80	(1,552,607)
01/08/14				(665.30)			411,280.00			(19,545.00)	0.00	391,069.70	839,992.01	(408,581)	3.80	(1,552,607)
01/09/14						7,985.00	588,891.50	1,921.50	12,100.00	(1,500.00)	(6,500.00)	602,898.00	1,442,890.01	(408,581)	3.80	(1,552,607)
01/10/14	2,854.96			(7,000.00)		(119,265.00)	(989,355.00)		(10,222.31)	(120,515.00)		(1,243,502.35)	199,387.66	(408,581)	3.80	(1,552,607)
01/13/14	(327.61)	270.00		(3,403.50)		(10,000.00)	(85,030.00)			(31,457.83)		(129,948.94)	69,438.72	(408,581)	3.80	(1,552,607)
01/14/14		7,206.80	(7,206.80)	(165.00)			8,738.00			174,985.00	7,171.80	190,729.80	260,168.52	(408,581)	3.80	(1,552,607)

Exhibit 3
SEC v. Bivona
Cash v. Palantir Shortage

	(B)																	
	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	General Ledger	Bank Statement	Bank Statement	Bank Statement							
Sum of Entry	Column Labels													(A)		Exhibit 1	Exhibit 3-A	
Row Labels	Bivona ESQ 0160	Bivona ESQ Attorney's Escrow 0179	Bivona FBO Funds 0187	Bivona 5134	CSG V - 0952	NYPA I	NYPA II	NYPA Mgmt	SRA	SRA I	SRA Mgmt	3/31/14 Bal.	Cumulative Cash Balance	Palantir Share Shortage	Est. Price/Share	Palantir Shortage in \$		
01/15/14				2,129.70			66,650.00			156,501.35		225,281.05	485,449.57	(408,581)	3.80	(1,552,607)		
01/16/14		(90.00)					134,606.00	(6,000.00)	2,656.89	(212,030.00)		(80,857.11)	404,592.46	(408,581)	3.80	(1,552,607)		
01/17/14	(195.00)	93,814.48	10,000.00			31,798.00	(3,829.48)			9,985.00		141,573.00	546,165.46	(408,581)	3.80	(1,552,607)		
01/21/14	(6,988.00)											(6,988.00)	539,177.46	(408,581)	3.80	(1,552,607)		
01/22/14							(75,000.00)		(2,768.63)	70,623.00		(7,145.63)	532,031.83	(408,581)	3.80	(1,552,607)		
01/23/14		(77,844.56)	(30.00)	(205.00)						(60,000.00)		(138,079.56)	393,952.27	(408,581)	3.80	(1,552,607)		
01/24/14		270.00					49,956.00			249,955.00		300,181.00	694,133.27	(408,581)	3.80	(1,552,607)		
01/27/14		(7,370.00)								149,985.00		142,615.00	836,748.27	(408,581)	3.80	(1,552,607)		
01/28/14							(15.00)			148,819.35		148,804.35	985,552.62	(408,581)	3.80	(1,552,607)		
01/29/14						15,000.00	(100,000.00)	17,295.72	249,985.00			182,280.72	1,167,833.34	(408,581)	3.80	(1,552,607)		
01/30/14			9,970.00			(20,000.00)	40,585.00			560,325.00		590,880.00	1,758,713.34	(408,581)	3.80	(1,552,607)		
01/31/14					(25.00)		(50,025.00)		(5,000.00)	(906,575.00)	(25.00)	(961,650.00)	797,063.34	(408,581)	3.80	(1,552,607)		
02/02/14				(3.00)								(3.00)	797,060.34	(408,581)	3.80	(1,552,607)		
02/03/14			(20,000.00)	(220.51)					(9,060.00)	(389,509.55)	0.00	(418,790.06)	378,270.28	(408,581)	3.80	(1,552,607)		
02/04/14	(45.00)	(7,906.31)		(205.00)					(5,000.00)	272,469.04	20,325.80	279,638.53	657,908.81	(449,077)	3.80	(1,706,494)		
02/05/14	(563.28)	(20,611.58)		(385.41)						(357,553.26)		(379,113.53)	278,795.28	(449,077)	3.80	(1,706,494)		
02/06/14	4,016.69	7,630.40		3,257.59			(12,900.00)	(461.11)	8,717.15	(1,037.50)	(20,944.52)	(11,721.30)	267,073.98	(449,077)	3.80	(1,706,494)		
02/07/14										599,985.00		599,985.00	867,058.98	(449,077)	3.80	(1,706,494)		
02/10/14	(4,016.69)			(5,815.43)					(560.00)	(77,075.00)		(87,467.12)	779,591.86	(449,077)	3.80	(1,706,494)		
02/11/14	3,000.00	(3,000.00)		(3.00)					(3,946.08)			(3,949.08)	775,642.78	(449,077)	3.80	(1,706,494)		
02/12/14	30,000.00						(30,000.00)		30,000.00	669,925.00		699,925.00	1,475,567.78	(449,077)	3.80	(1,706,494)		
02/13/14										50,000.00		50,000.00	1,525,567.78	(449,077)	3.80	(1,706,494)		
02/14/14		(3,500.00)				(30,000.00)			(12,541.71)	(1,100,530.00)	(804.00)	(1,147,375.71)	378,192.07	(449,077)	3.80	(1,706,494)		
02/18/14	(2,800.00)	15,056.72		(338.80)			(10,000.00)			148,705.00		150,622.92	528,814.99	(449,077)	3.80	(1,706,494)		
02/19/14		(1,400.00)		1,792.20					(30.00)	(50,000.00)	0.00	(49,637.80)	479,177.19	(449,077)	3.80	(1,706,494)		
02/20/14		99,985.00										99,985.00	579,162.19	(449,077)	3.80	(1,706,494)		
02/21/14										(354,045.00)		(354,045.00)	225,117.19	(449,077)	3.80	(1,706,494)		
02/24/14				(336.40)					(3,920.08)	314,970.00		310,713.52	535,830.71	(449,077)	3.80	(1,706,494)		
02/25/14		100,000.00							200,000.00	265,970.00		565,970.00	1,101,800.71	(449,077)	5.11	(2,294,785)		
02/26/14		0.00							(200,000.00)	939,955.00		739,955.00	1,841,755.71	(449,077)	5.11	(2,294,785)		
02/27/14		(200,030.00)	5,000.00			24,985.00				9,980.00		(160,065.00)	1,681,690.71	(449,077)	5.11	(2,294,785)		
02/28/14				(334.58)	(25.00)	10,485.00	64,689.50			(1,427,610.00)		(1,352,795.08)	328,895.63	(449,077)	5.11	(2,294,785)		
03/03/14				(17.03)		(25,000.00)	(15,000.00)		14,970.00	59,985.00		34,937.97	363,833.60	(449,077)	5.11	(2,294,785)		
03/04/14				(561.50)			(25,000.00)	25,000.00		272,985.00		272,423.50	636,257.10	(451,527)	5.11	(2,307,305)		
03/05/14	(22,988.67)			(385.41)	453,455.00	(11,000.00)	(33,000.00)	(25,030.00)		(139,045.00)		222,005.92	858,263.02	(678,527)	5.11	(3,467,275)		
03/06/14	2,030.00		(30.00)		(230,030.00)				(29,000.00)	(339,995.00)		(597,025.00)	261,238.02	(678,527)	5.11	(3,467,275)		

Exhibit 3
SEC v. Bivona
Cash v. Palantir Shortage

	(B)																	
	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	Bank Statement	General Ledger	Bank Statement	Bank Statement	Bank Statement							
Sum of Entry	Column Labels													(A)		Exhibit 1	Exhibit 3-A	
	Bivona ESQ 0160	Bivona ESQ Attorney's Escrow 0179	Bivona FBO Funds 0187	Bivona 5134	CSG V - 0952	NYPA I	NYPA II	NYPA Mgmt	SRA	SRA I	SRA Mgmt	3/31/14 Bal.	Cumulative Cash Balance	Palantir Share Shortage	Est. Price/Share	Palantir Shortage in \$		
03/07/14	4,336.33			(500.00)					(4,336.33)	249,970.00		249,470.00	510,708.02	(678,527)	5.11	(3,467,275)		
03/10/14	25,929.72	(10,000.00)	(10,000.00)	(560.15)	(200,030.00)							(194,660.43)	316,047.59	(678,527)	5.11	(3,467,275)		
03/11/14				(125.00)						(120,060.00)		(120,185.00)	195,862.59	(678,527)	5.27	(3,575,839)		
03/12/14				(51.00)					(6,774.22)	232,940.00		226,114.78	421,977.37	(213,193)	5.27	(1,123,525)		
03/13/14				10,685.00					7,405.00	(243,015.00)	0.00	(224,925.00)	197,052.37	(429,372)	5.27	(2,262,792)		
03/14/14	(262.11)			(2,800.00)					(35.00)	(77,030.00)		(80,127.11)	116,925.26	(429,372)	5.27	(2,262,792)		
03/17/14						(500.00)	(500.00)		(1,280.54)	74,455.00		72,174.46	189,099.72	(429,372)	5.27	(2,262,792)		
03/18/14				(575.00)						100,135.00		99,560.00	288,659.72	(429,372)	5.27	(2,262,792)		
03/19/14			(533.00)	1,904.70						100,000.00		101,371.70	390,031.42	(429,372)	5.27	(2,262,792)		
03/20/14	20,000.00				(20,000.00)	(30.00)				(52,220.00)		(52,250.00)	337,781.42	(429,372)	5.27	(2,262,792)		
03/21/14					(60.00)					(210,005.00)		(210,065.00)	127,716.42	(444,404)	5.27	(2,342,008)		
03/24/14	(8,330.00)						(42.00)		5,200.00	28,770.00		25,598.00	153,314.42	(444,404)	5.27	(2,342,008)		
03/27/14						0.00	0.00	5,200.00	47,078.11	115,700.83	55,097.08	223,076.02	376,390.44	(444,404)	5.55	(2,466,441)		
03/28/14	(1,500.00)	99,985.00									(45,476.02)	53,008.98	429,399.42	(444,404)	5.55	(2,466,441)		
03/31/14					(25.00)				(20,025.00)	100,000.00		79,950.00	509,349.42	(444,404)	5.55	(2,466,441)		
3/31/14 Bal.	50,580.38	118,764.18	1,947.17	13,767.41	3,736.00	1,022.80	1,175.20	15,953.00	33,058.77	258,462.71	10,881.80	509,349.42						
12/31/14 Bal.	15,173.61	1,293,924.56	143,346.27	13,040.54	46,517.54	1,007.80	1,087.18	1,403.00	27,328.36	222,381.21	1,143.89		1,766,353.96	(184,963)	6.00	(1,109,778)		

(A) FMOF I & II do not show activity nor a cash balance in the General Ledgers during the time period being analyzed.
(B) Bank statements for NYPA Management are not available. Used cash transactions per the general ledger instead. General ledger shows no cash activity after 9/30/14 except for one transaction on 4/24/15 which reduced the cash balance to zero.

Exhibit 3-A**SEC v. Bivona****Cash v. Palantir Cash Short Fall**

Date	Cumulative Cash Balance	Palantir Shortage in \$	Cash Shortfall
09/30/13	854,860.21	(1,508,731.49)	(653,871.28)
10/01/13	1,066,412.09	(1,508,731.49)	(442,319.40)
10/02/13	599,279.85	(1,508,731.49)	(909,451.64)
10/03/13	716,358.35	(1,508,731.49)	(792,373.14)
10/04/13	404,792.35	(1,508,731.49)	(1,103,939.14)
10/07/13	377,881.05	(1,508,731.49)	(1,130,850.44)
10/08/13	793,562.22	(1,945,838.65)	(1,152,276.43)
10/09/13	874,135.98	(1,945,838.65)	(1,071,702.67)
10/10/13	999,120.98	(1,945,838.65)	(946,717.67)
10/11/13	653,708.18	(1,945,838.65)	(1,292,130.47)
10/14/13	653,708.18	(1,945,838.65)	(1,292,130.47)
10/15/13	778,415.68	(1,945,838.65)	(1,167,422.97)
10/16/13	386,939.99	(1,945,838.65)	(1,558,898.66)
10/17/13	752,041.53	(1,945,838.65)	(1,193,797.12)
10/18/13	357,808.93	(1,462,505.31)	(1,104,696.38)
10/21/13	417,801.93	(1,462,505.31)	(1,044,703.38)
10/22/13	421,986.96	(1,462,505.31)	(1,040,518.35)
10/23/13	416,926.96	(1,462,505.31)	(1,045,578.35)
10/25/13	676,263.23	(1,462,505.31)	(786,242.08)
10/28/13	905,727.23	(1,462,505.31)	(556,778.08)
10/29/13	1,075,627.23	(1,462,505.31)	(386,878.08)
10/30/13	1,016,537.23	(1,462,505.31)	(445,968.08)
10/31/13	1,004,421.23	(1,436,915.71)	(432,494.48)
11/01/13	1,007,666.23	(1,436,915.71)	(429,249.48)
11/04/13	958,159.87	(1,436,915.71)	(478,755.84)
11/05/13	972,770.53	(1,436,915.71)	(464,145.18)
11/06/13	1,157,471.48	(1,436,915.71)	(279,444.23)
11/07/13	1,157,297.23	(1,436,915.71)	(279,618.48)
11/08/13	990,241.26	(1,882,855.07)	(892,613.81)
11/12/13	1,266,259.27	(1,882,855.07)	(616,595.80)
11/13/13	1,466,244.27	(1,882,855.07)	(416,610.80)
11/14/13	1,013,882.71	(1,882,855.07)	(868,972.36)
11/15/13	994,707.71	(1,857,067.60)	(862,359.89)
11/18/13	826,058.12	(1,857,067.60)	(1,031,009.48)
11/19/13	309,938.12	(1,857,067.60)	(1,547,129.48)
11/20/13	243,020.02	(1,857,067.60)	(1,614,047.58)
11/21/13	423,005.02	(1,857,067.60)	(1,434,062.58)
11/22/13	602,900.02	422,930.64	1,025,830.66
11/25/13	598,204.16	(1,796,661.63)	(1,198,457.47)
11/26/13	788,854.16	(1,796,661.63)	(1,007,807.47)
11/27/13	482,097.92	(1,416,661.63)	(934,563.71)
11/29/13	489,727.92	(1,416,661.63)	(926,933.71)
12/02/13	489,702.92	(1,416,661.63)	(926,958.71)

Exhibit 3-A**SEC v. Bivona****Cash v. Palantir Cash Short Fall**

Date	Cumulative Cash Balance	Palantir Shortage in \$	Cash Shortfall
12/03/13	716,176.41	(1,524,676.63)	(808,500.22)
12/04/13	765,715.38	(1,524,676.63)	(758,961.25)
12/05/13	832,157.29	(1,524,676.63)	(692,519.34)
12/06/13	823,796.27	(1,524,676.63)	(700,880.36)
12/09/13	199,641.00	(1,552,606.63)	(1,352,965.63)
12/10/13	815,251.00	(1,552,606.63)	(737,355.63)
12/11/13	340,356.00	(1,552,606.63)	(1,212,250.63)
12/12/13	140,326.00	(1,552,606.63)	(1,412,280.63)
12/13/13	(17,366.65)	(1,552,606.63)	(1,569,973.28)
12/16/13	144,667.66	(1,552,606.63)	(1,407,938.97)
12/17/13	408,080.34	(1,552,606.63)	(1,144,526.29)
12/18/13	489,606.24	(1,552,606.63)	(1,063,000.39)
12/19/13	357,008.34	(1,552,606.63)	(1,195,598.29)
12/20/13	393,516.22	(1,552,606.63)	(1,159,090.41)
12/23/13	432,551.86	(1,552,606.63)	(1,120,054.77)
12/24/13	657,491.86	(1,552,606.63)	(895,114.77)
12/26/13	985,713.86	(1,552,606.63)	(566,892.77)
12/27/13	1,540,328.86	(1,552,606.63)	(12,277.77)
12/30/13	299,093.87	(1,552,606.63)	(1,253,512.76)
12/31/13	388,847.60	(1,552,606.63)	(1,163,759.03)
01/01/14	413,847.60	(1,552,606.63)	(1,138,759.03)
01/02/14	471,554.26	(1,552,606.63)	(1,081,052.37)
01/06/14	469,750.35	(1,552,606.63)	(1,082,856.28)
01/07/14	448,922.31	(1,552,606.63)	(1,103,684.32)
01/08/14	839,992.01	(1,552,606.63)	(712,614.62)
01/09/14	1,442,890.01	(1,552,606.63)	(109,716.62)
01/10/14	199,387.66	(1,552,606.63)	(1,353,218.97)
01/13/14	69,438.72	(1,552,606.63)	(1,483,167.91)
01/14/14	260,168.52	(1,552,606.63)	(1,292,438.11)
01/15/14	485,449.57	(1,552,606.63)	(1,067,157.06)
01/16/14	404,592.46	(1,552,606.63)	(1,148,014.17)
01/17/14	546,165.46	(1,552,606.63)	(1,006,441.17)
01/21/14	539,177.46	(1,552,606.63)	(1,013,429.17)
01/22/14	532,031.83	(1,552,606.63)	(1,020,574.80)
01/23/14	393,952.27	(1,552,606.63)	(1,158,654.36)
01/24/14	694,133.27	(1,552,606.63)	(858,473.36)
01/27/14	836,748.27	(1,552,606.63)	(715,858.36)
01/28/14	985,552.62	(1,552,606.63)	(567,054.01)
01/29/14	1,167,833.34	(1,552,606.63)	(384,773.29)
01/30/14	1,758,713.34	(1,552,606.63)	206,106.71
01/31/14	797,063.34	(1,552,606.63)	(755,543.29)
02/02/14	797,060.34	(1,552,606.63)	(755,546.29)
02/03/14	378,270.28	(1,552,606.63)	(1,174,336.35)

Exhibit 3-A**SEC v. Bivona****Cash v. Palantir Cash Short Fall**

Date	Cumulative Cash Balance	Palantir Shortage in \$	Cash Shortfall
02/04/14	657,908.81	(1,706,493.98)	(1,048,585.17)
02/05/14	278,795.28	(1,706,493.98)	(1,427,698.70)
02/06/14	267,073.98	(1,706,493.98)	(1,439,420.00)
02/07/14	867,058.98	(1,706,493.98)	(839,435.00)
02/10/14	779,591.86	(1,706,493.98)	(926,902.12)
02/11/14	775,642.78	(1,706,493.98)	(930,851.20)
02/12/14	1,475,567.78	(1,706,493.98)	(230,926.20)
02/13/14	1,525,567.78	(1,706,493.98)	(180,926.20)
02/14/14	378,192.07	(1,706,493.98)	(1,328,301.91)
02/18/14	528,814.99	(1,706,493.98)	(1,177,678.99)
02/19/14	479,177.19	(1,706,493.98)	(1,227,316.79)
02/20/14	579,162.19	(1,706,493.98)	(1,127,331.79)
02/21/14	225,117.19	(1,706,493.98)	(1,481,376.79)
02/24/14	535,830.71	(1,706,493.98)	(1,170,663.27)
02/25/14	1,101,800.71	(2,294,785.32)	(1,192,984.61)
02/26/14	1,841,755.71	(2,294,785.32)	(453,029.61)
02/27/14	1,681,690.71	(2,294,785.32)	(613,094.61)
02/28/14	328,895.63	(2,294,785.32)	(1,965,889.69)
03/03/14	363,833.60	(2,294,785.32)	(1,930,951.72)
03/04/14	636,257.10	(2,307,304.82)	(1,671,047.72)
03/05/14	858,263.02	(3,467,274.82)	(2,609,011.80)
03/06/14	261,238.02	(3,467,274.82)	(3,206,036.80)
03/07/14	510,708.02	(3,467,274.82)	(2,956,566.80)
03/10/14	316,047.59	(3,467,274.82)	(3,151,227.23)
03/11/14	195,862.59	(3,575,839.20)	(3,379,976.61)
03/12/14	421,977.37	(1,123,524.76)	(701,547.39)
03/13/14	197,052.37	(2,262,791.92)	(2,065,739.55)
03/14/14	116,925.26	(2,262,791.92)	(2,145,866.66)
03/17/14	189,099.72	(2,262,791.92)	(2,073,692.20)
03/18/14	288,659.72	(2,262,791.92)	(1,974,132.20)
03/19/14	390,031.42	(2,262,791.92)	(1,872,760.50)
03/20/14	337,781.42	(2,262,791.92)	(1,925,010.50)
03/21/14	127,716.42	(2,342,007.77)	(2,214,291.35)
03/24/14	153,314.42	(2,342,007.77)	(2,188,693.35)
03/27/14	376,390.44	(2,466,440.82)	(2,090,050.38)
03/28/14	429,399.42	(2,466,440.82)	(2,037,041.40)
03/31/14	509,349.42	(2,466,440.82)	(1,957,091.40)
12/31/14 Bal.	1,766,353.96	(1,109,778.00)	656,575.96

Exhibit 3-B**SEC v. Bivona****Estimated Palantir Price Per Share**

	Bates #	Page #	Date of Agreement	Name of Seller	Price per share
1	2016.04.04 Saddle River Production.pdf	1020	05/21/13	Rosco Hill	\$ 2.90
2	Executed GCM to CSG IV Palantir 500K shares Membership Interest Purchase Agreements	1	11/08/13	Greenoaks Capital Management	3.80
3	2016.04.04 Saddle River Production.pdf	1474	02/25/14	Andrew Colombi	5.11
4	2016.04.04 Saddle River Production.pdf	1391	03/11/14	Alex Moore	5.27
5	2016.04.04 Saddle River Production.pdf	1498	03/25/14	David Rudd Ross	5.55
6	Palantir - Stock Transfer Agreement (Scianna to Clear Sailing 2006 Plan)	1	08/08/14	Mark Scianna	6.00

EXHIBIT 4

Exhibit 4															
SEC v. Bivona															
Balance Sheet Summary															
12/31/13															
	Chen Declaration				Documents produced by ACI					FMOF Mgmt QB					
	Exhibit 1	Exhibit 2	Exhibit 3	Exhibit 4	NYPA I Financial Statements	NYPA II Financial Statements Dec	NYPAMGMT_P LBS_all	FMOFI_PLBS_all	FMOFII_PLBS_all	FMOFMgmt_ Journals_All	(1)				
	SRA	SRAM	SRA I	SRA II	NYPA I	NYPA II	NYPA Mgmt	FMOF I	FMOF II	FMOF Mgmt	CSG IV & V	Total	Elimination	Total Consolidation	
Assets															
Current Assets															
Checking/Savings															
10010 - VNB - 6264	5,769.30	-	-	-	-	-	-	-	-			5,769.30		5,769.30	
10010 - VNB - 6183	-	35,400.00	-	-	-	-	-	-	-			35,400.00		35,400.00	
10020 - VNB - 6191	-	-	34,682.28		-	-	-	-	-			34,682.28		34,682.28	
10010 - Cash - VNB Operating	-	-	-	-	101,564.80	-	-	-	-			101,564.80		101,564.80	
10010 - Cash -VNB 0381	-	-	-	-	-	90,475.68	-	-	-			90,475.68		90,475.68	
10010 - VNB 0373	-	-	-	-	-	-	15,322.61	-	-			15,322.61		15,322.61	
Escrow Account	-	-	-	-	-	-	-	-	59,237.68			59,237.68		59,237.68	
10010 - VNB FBO Funds										129,335.79		129,335.79		129,335.79	
11000 - VND FBO Funds	-	-	-	-	-	-	-	575.36	332,251.26			332,826.62		332,826.62	
VNB - 6175	-	-	-	1,000.00	-	-	-					1,000.00		1,000.00	
Total Checking	5,769.30	35,400.00	34,682.28	1,000.00	101,564.80	90,475.68	15,322.61	575.36	391,488.94	129,335.79	-	805,614.76	-	805,614.76	
Other Current Assets															
Securities Long Unallocated															
13010 - Palantir General	-	-	300,000.00	-	-	-	-	-	-			300,000.00		300,000.00	
Total Securities Long Unallocated	-	-	300,000.00	-	-	-	-	-	-			300,000.00		300,000.00	
Due from CSG IV	-	-	-	-	-	-	-	-	607,500.00			607,500.00		607,500.00	
Due from NYPA I	-	-	-	-	-	-	-	-	106,515.07			106,515.07	(106,515.07)	-	
Due from FMOF II	-	-	-	-	-	-	-	1,194,429.00	-			1,194,429.00	(1,194,429.00)	-	
Due from Solis Associates II	-	-	-	-	-	-	-	-	1,401,000.00			1,401,000.00		1,401,000.00	
Due from SRA I				49,000.00								49,000.00	(49,000.00)	-	
14000 - Prepaid Management Fees	-	-	4,347.00		-	-	-	-	-			4,347.00		4,347.00	
11000 - JVB FBO Funds	-	-	-		-	-	(15,000.00)	-	-			(15,000.00)		(15,000.00)	
Total Other Current Assets	-	-	4,347.00	49,000.00	-	-	(15,000.00)	1,194,429.00	2,115,015.07	-	-	3,347,791.07	(1,349,944.07)	1,997,847.00	
Total Current Assets	5,769.30	35,400.00	339,029.28	50,000.00	101,564.80	90,475.68	322.61	1,195,004.36	2,506,504.01	129,335.79	-	4,453,405.83	(1,349,944.07)	3,103,461.76	
Fixed Assets															
15000 - Furniture & Fixtures	26,641.96	-	-		-	-	-					26,641.96		26,641.96	
Total Fixed Assets	26,641.96	-	-	-	-	-	-	-	-	-	-	26,641.96	-	26,641.96	
Other Assets															
10500 - Suspense	-	-	-		(19,430.12)	(2,916.53)	-			-	-	(22,346.65)		(22,346.65)	
12000 - Securities Long	-	-	1,714,072.30		7,632,241.74	28,817,807.02	-	1,165,266.28	21,021,951.86	-	-	60,351,339.20		60,351,339.20	
Due From Other Funds															
17100 - Due from Saddle River Advisors	-	-	119,450.00		-	-	-	-	-			119,450.00	(119,450.00)	-	
17100 - Due from Saddle River Advisors							10,000.00					10,000.00	(10,000.00)	-	
17200 - Due from Pipio	-	-	118,920.98		-	-	-	-	-			118,920.98		118,920.98	
17300 - Due from FMOF Management							50,000.00					50,000.00	(50,000.00)	-	
17300 - Due from FMOF Management	-	-	197,000.00		-	-	-	-	-			197,000.00	(197,000.00)	-	
17500 - Due from NYPA II	-	-	1,463,300.00		-	-	-	-	-			1,463,300.00	(1,463,300.00)	-	
17550 - Due from NYPA Management	-	-	5,000.00		-	-	-	-	-			5,000.00	(5,000.00)	-	
17700 - Due from SRA Mgmt	-	-	230,780.00		-	-	-	-	-			230,780.00	(230,780.00)	-	
17800 - Due from Clear Sailing Group	-	-	1,283,048.06		-	-	-	-	-			1,283,048.06		1,283,048.06	
17999 - JVB Esq FBO Funds	-	-	125,000.00		-	-	-	-	-			125,000.00		125,000.00	
22800 - Due to FMOF II	-	-	73,768.25		-	-	-	-	-			73,768.25		73,768.25	

Exhibit 4																
SEC v. Bivona																
Balance Sheet Summary																
12/31/13																
	Chen Declaration				Documents produced by ACI					FMOF Mgmt QB						
	Exhibit 1	Exhibit 2	Exhibit 3	Exhibit 4	NYPA I Financial Statements	NYPA II Financial Statements Dec	NYPAMGMT_P LBS_all	FMOFI_PLBS_all	FMOFII_PLBS_all	FMOFMgmt_ Journals_All	(1)					
	SRA	SRAM	SRA I	SRA II	NYPA I	NYPA II	NYPA Mgmt	FMOF I	FMOF II	FMOF Mgmt	CSG IV & V	Total	Elimination	Total Consolidation		
17100 · Due from FMOF I	-	-	-		495,497.48	-	-	-	-			495,497.48	(461,400.00)	34,097.48		
17300 · Due from FMOF Mgmt	-	-	-		601,424.36	-	-	-	-			601,424.36	(551,424.36)	50,000.00		
17400 · Due from NYPA II	-	-	-		687,763.44	-	-	-	-			687,763.44	(347,066.95)	340,696.49		
17500 · Due from SRA I	-	-	-		1,242,358.50	-	-	-	-			1,242,358.50	(1,242,358.50)	-		
17910 · Due from Aliquantum Associates	-	-	-		394,500.00	-	-	-	-			394,500.00		394,500.00		
17930 · Due from Kumbuya	-	-			50,000.00	-	-	-	-			50,000.00		50,000.00		
17940 · Due from Sundance I	-	-	-		18,000.00	-	-	-	-			18,000.00		18,000.00		
17950 · Due From Felix Investments	-	-	-		12,158.18	-	-	-	-			12,158.18		12,158.18		
17960 · Due to FB Mgmt	-	-	-		142,500.00	-	-	-	-			142,500.00		142,500.00		
17970 · Due from NYPA Management	-	-	-		33,135.96	-	-	-	-			33,135.96	(33,135.96)	-		
17020 · Due from FMOF II	-	-	-		-	1,192,344.47	-	-	-			1,192,344.47	(164,893.30)	1,027,451.17		
17060 · Due from Solis I	-	-	-		-	75,000.00	-	-	-			75,000.00		75,000.00		
17070 · Due to Solis II	-	-	-		-	192,000.00	-	-	-			192,000.00		192,000.00		
17080 · Due from Solis Management	-	-	-		-	150,000.00	-	-	-			150,000.00		150,000.00		
17110 · Due from Facie Libre Mgmt	-	-	-		-	176,000.00	-	-	-			176,000.00		176,000.00		
17180 · Due from Professio	-	-	-		-	10,000.00	-	-	-			10,000.00		10,000.00		
17190 · Due from Redwood II LLC	-	-	-		-	150,000.00	-	-	-			150,000.00		150,000.00		
17200 · Due from Sundance	-	-	-		-	200,000.00	-	-	-			200,000.00		200,000.00		
17210 · Due from Sundance I	-	-	-		-	50,000.00	-	-	-			50,000.00		50,000.00		
17220 · Due from NYPA Management	-	-	-		-	(29,076.00)	-	-	-			(29,076.00)	29,076.00	-		
17230 · Due from SRA Management	-	-	-		-	125,000.00	-	-	-			125,000.00	(125,000.00)	-		
18000 · Due from David Jurist	-	-	-		-	-	5,015.00	-	-			5,015.00		5,015.00		
Due to JEM Advisors										659,770.00		659,770.00		659,770.00		
Due from Felix Investments										55,000.00		55,000.00		55,000.00		
Due from FMOF I										19,871.43		19,871.43		19,871.43		
Due from SRA										159,500.00		159,500.00	(159,500.00)	-		
Total Due From Other Funds	-	-	3,616,267.29	-	3,677,337.92	2,291,268.47	65,015.00	-	-	894,141.43	-	10,544,030.11	(5,131,233.07)	5,412,797.04		
19000 · Acquisition Costs	-	-	-		576,021.50	-	-	-	-	50,000.00		626,021.50		626,021.50		
53210 · Bank Service Charges	-	-	-		3,344.00	-	-	-	-			3,344.00		3,344.00		
Contribution Receivable	-	-	-		-	-	-	1,000.00	-			1,000.00		1,000.00		
Total Other Assets	-	-	5,330,339.59	-	11,869,515.04	31,106,158.96	65,015.00	1,166,266.28	21,021,951.86	944,141.43	-	71,503,388.16	(5,131,233.07)	66,372,155.09		
Total Assets	32,411.26	35,400.00	5,669,368.87	50,000.00	11,971,079.84	31,196,634.64	65,337.61	2,361,270.64	23,528,455.87	1,073,477.22	-	75,983,435.95	(6,481,177.14)	69,502,258.81		

Exhibit 4																
SEC v. Bivona																
Balance Sheet Summary																
12/31/13																
	Chen Declaration				Documents produced by ACI					FMOF Mgmt QB						
	Exhibit 1	Exhibit 2	Exhibit 3	Exhibit 4	NYPA I Financial Statements	NYPA II Financial Statements Dec	NYPAMGMT_P LBS_all	FMOFI_PLBS_all	FMOFII_PLBS_all	FMOFMgmt_Journals_All	(1)					
	SRA	SRAM	SRA I	SRA II	NYPA I	NYPA II	NYPA Mgmt	FMOF I	FMOF II	FMOF Mgmt	CSG IV & V	Total	Elimination	Total Consolidation		
Liabilities & Equity																
Liabilities																
Current Liabilities																
Accounts Payable																
20000 - Accounts Payable	-	25.00	37,025.00		47,025.00	47,025.00	-	47,025.00	47,025.00	-	-	225,150.00		225,150.00		
Commissions Payable									370,111.38			370,111.38		370,111.38		
Total Accounts Payable	-	25.00	37,025.00		47,025.00	47,025.00	-	47,025.00	417,136.38	-	-	595,261.38	-	595,261.38		
Other Current Liabilities																
20200 - Other Liabilities	-	-	-		312,308.63	1,426,928.87	-	666,281.64	(364,003.68)			2,041,515.46		2,041,515.46		
Due to Other Funds																
21000 · Due to JB	-	-	-		125,000.00	271,071.43	-	-				396,071.43		396,071.43		
22100 · Due to David Jurist	-	-	-		8,533.00	15,000.00	-	-				23,533.00		23,533.00		
22100 - Due to NYPA I	-	-	1,242,358.50		-	-	-	-	-			1,242,358.50	(1,242,358.50)	-		
22300 - Due to SRA II	-	-	49,000.00		-	-	-	-	-			49,000.00	(49,000.00)	-		
22700 - Due to Pipio Mgmt	-	-	8,018.43		-	-	-	-	-			8,018.43		8,018.43		
25100 - Due to FMOF Management	287,500.00		-		-	-	-	-	-			287,500.00	(159,500.00)	128,000.00		
25300 - Due to NYPA II	-	125,000.00	-		-	-	-	-	-			125,000.00	(125,000.00)	-		
25400 - Due to NYPA Mgmt	10,000.00	-	-		-	-	-	-	-			10,000.00	(10,000.00)	-		
25400 - Due to SRA Fund I		230,780.00	-		-	-	-	-	-			230,780.00	(230,780.00)	-		
25800 - Due from SRA I	119,450.00	-	-		-	-	-	-	-			119,450.00	(119,450.00)	-		
25100 · Due to FMOF II	-	-	-		124,153.67	-	-	-	73,768.25			197,921.92	(106,515.07)	91,406.85		
25500 · Due to Solis I	-	-	-		55,200.00	-	-	-	-			55,200.00		55,200.00		
25600 · Due to Felix Advisors	-	-	-		(29,444.75)	-	-	-	-			(29,444.75)		(29,444.75)		
25010 · Due to Felix Investments	-	-	-		-	(448,913.22)	-	-	4,498.15			(444,415.07)		(444,415.07)		
25020 · Due to SRA I	-	-	-		-	1,463,300.00	-	-	-			1,463,300.00	(1,463,300.00)	-		
25040 · Due to NYPA I	-	-	-		-	347,066.95	-	-	-			347,066.95	(347,066.95)	-		
25070 · Due from FMOF Mgmt	-	-	-		-	(757,863.00)	-	-	-			(757,863.00)	(757,863.00)	(1,515,726.00)		
25080 · Due to Facie Libre II	-	-	-		-	1,900.00	-	-	126,414.89			128,314.89		128,314.89		
25110 · Due to FL Mgmt Assoc	-	-	-		-	(400,000.00)	-	-	179,445.92			(220,554.08)		(220,554.08)		
25120 · Due to Pipio Associates I	-	-	-		-	92,553.22	-	-	-			92,553.22		92,553.22		
25100 · Due from NYPA II	-	-	-		-	-	253,928.57	-	-			253,928.57	29,076.00	283,004.57		
25100 · Due from NYPA II	-	-	-		-	-	-	-	164,893.30			164,893.30	(164,893.30)	-		
25200 - Due to FVP Qwiki	-	-	-		-	-	-	40,000.00	-			40,000.00		40,000.00		
25200 · Due to SRA I	-	-	-		-	-	5,000.00	-	-			5,000.00	(5,000.00)	-		
25400 · Due to Felix Investments	-	-	-		-	-	168.00	-	-			168.00		168.00		
Due to FMOF I	-	-	-		-	-	-	-	1,194,429.00			1,194,429.00	(1,194,429.00)	-		
Due to Mintz Levin	-	-	-		-	-	-	-	1,000.00			1,000.00		1,000.00		
Due to NYPA I	-	-	-		-	-	-	461,400.00	-			461,400.00	(461,400.00)	-		
25500 · Due to NYPA I	-	-	-		-	-	50,000.00	-	-			50,000.00	(33,135.96)	16,864.04		
Advance from FBMA									1,995,832.50			1,995,832.50		1,995,832.50		
Due to SRA I										197,000.00		197,000.00	(197,000.00)	-		
Due to NYPA I										551,424.36		551,424.36	(551,424.36)	-		
Due to NYPA II										902,476.86		902,476.86	757,863.00	1,660,339.86		
Due to NYPA Mgmt										50,000.00		50,000.00	(50,000.00)	-		
Total Due to Other Funds	416,950.00	355,780.00	1,299,376.93	-	283,441.92	584,115.38	309,096.57	501,400.00	3,740,282.01	1,700,901.22	-	9,191,344.03	(6,481,177.14)	2,710,166.89		

Exhibit 4																
SEC v. Bivona																
Balance Sheet Summary																
12/31/13																
	Chen Declaration				Documents produced by ACI					FMOF Mgmt QB						
	Exhibit 1	Exhibit 2	Exhibit 3	Exhibit 4	NYPA I Financial Statements	NYPA II Financial Statements Dec	NYPAMGMT_P LBS_all	FMOFI_PLBS_all	FMOFII_PLBS_all	FMOFMgmt_Journals_All	(1)					
	SRA	SRAM	SRA I	SRA II	NYPA I	NYPA II	NYPA Mgmt	FMOF I	FMOF II	FMOF Mgmt	CSG IV & V	Total	Elimination	Total Consolidation		
26000 - Investable Funds					308,272.39	4,434,458.50						4,742,730.89		4,742,730.89		
25000 - Investable Funds	-	-	2,658,081.27	50,000.00				60,000.00	(31,679.50)			2,736,401.77		2,736,401.77		
27000 - Deferred Income	4,347.00	-	-	-								4,347.00		4,347.00		
Suspense									100,000.00			100,000.00		100,000.00		
Total Current Liabilities	421,297.00	355,805.00	3,994,483.20	50,000.00	951,047.94	6,492,527.75	309,096.57	1,274,706.64	3,861,735.21	1,700,901.22	-	19,411,600.53	(6,481,177.14)	12,930,423.39		
Equity																
Management Fees/Expenses	-	-	-		-	-	136,261.60				-	136,261.60		136,261.60		
Managers Capital								1,000.00	1,000.00			2,000.00		2,000.00		
31000 - Management Distribution	(348,253.73)	-	-		-	-	(332,938.57)			-	-	(681,192.30)		(681,192.30)		
31000 - Members' Capital		(297,000.00)	-		-	-	-			-	-	(297,000.00)		(297,000.00)		
30001 - Managers Capital	-	-	1,100.00		-	-	-			-	-	1,100.00		1,100.00		
31000 - Membership Series			1,911,015.00		11,613,148.72	25,563,878.60	-	9,100,567.23	60,642,771.91	-	-	108,831,381.46		108,831,381.46		
32000 - Members Equity									(3,518,409.92)			(3,518,409.92)		(3,518,409.92)		
32000 - Distributions								(7,333,756.00)	(37,097,439.00)			(44,431,195.00)		(44,431,195.00)		
39999 - P&L							(18,097.93)			-	-	(18,097.93)		(18,097.93)		
32000 - Retained Earnings	-	-	-		(218,800.28)	(202,341.97)	-	(611,478.23)		-	-	(1,032,620.48)		(1,032,620.48)		
Net Income	(40,632.01)	(23,405.00)	(237,229.33)		(374,316.54)	(657,429.74)	(28,984.06)	(69,769.00)	(361,202.33)	(627,424.00)	-	(2,420,392.01)		(2,420,392.01)		
Total Equity	(388,885.74)	(320,405.00)	1,674,885.67	-	11,020,031.90	24,704,106.89	(243,758.96)	1,086,564.00	19,666,720.66	(627,424.00)	-	56,571,835.42	-	56,571,835.42		
Total Liabilities & Equity	32,411.26	35,400.00	5,669,368.87	50,000.00	11,971,079.84	31,196,634.64	65,337.61	2,361,270.64	23,528,455.87	1,073,477.22	-	75,983,435.95	(6,481,177.14)	69,502,258.81		-
								-								
	-	-	-	-	-	-	-		-	-	-	-	-	-		
(1) Financial Statements for CSG IV and CSG V are not available. Per the "Independent Monitor" there was no automated accounting platform maintained for CSG																

EXHIBIT 5

Exhibit 5**SEC v. Bivona****Palantir Redemption - Global Generation & Benchmark Capital (John Syron)****Initial Investment & Source of Funds for Redemption - Summary**

	Fund	Date	Amount
1 Exhibit 5-A	NYP A II	06/18/13	(100,000.00)
2 Exhibit 5-B	NYP A II	06/21/13	(100,000.00)
3 Exhibit 5-C	NYP A II	06/24/13	(75,000.00)
4 Exhibit 5-D	NYP A II	07/01/13	(50,000.00)
5 Exhibit 5-E	NYP A II	07/03/13	(50,000.00)
6 Exhibit 5-F	NYP A II	07/09/13	(22,258.52)
7 Exhibit 5-F	NYP A II	07/09/13	(27,741.48)
8 Exhibit 5-G	NYP A II	07/12/13	(50,000.00)
9 Exhibit 5-H	NYP A II	10/18/13	(500,000.00)
10 Exhibit 5-I	SRA I	11/22/13	(300,000.00)
11 Exhibit 5-J	SRA I	11/27/13	(300,000.00)
			<u>(1,575,000.00)</u>

Exhibit 5-A
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)									Per Bank Statement	
Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates
1 10010 · Cash - VNB 0381	Deposit	06/17/13	Nick Brown	Deposit	26130 · IF-JumpTap	200,000.00		201,060.80	Nick Brown	SEC-VNB-P-0001805
2 10010 · Cash - VNB 0381	Check	06/17/13	Valley National Bank		53210 · Bank Service Charges		15.00	201,045.80	Wire Fee	SEC-VNB-P-0001805
3 10010 · Cash - VNB 0381	Check	06/17/13	Jahan Raissi	from NYPA II to JVB to lawyer	53111 · Legal Fees		100,000.00	101,045.80	Bivona A/C 0179	SEC-VNB-P-0001805
4 10010 · Cash - VNB 0381	Check	06/18/13	Benchmark Capital (John Syron)	for Palantir put/lateral sale	13499 · Palantir General		100,000.00	1,045.80	John Syron	SEC-VNB-P-0001806, SEC-VNB-P-0001943

(1) NYPAII_Transactions_all .xlsx

Exhibit 5-B
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)									Per Bank Statement	
Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates
1 10010 · Cash - VNB 0381	Deposit	06/19/13	Samih Toukan	Deposit	26060 · IF-Chegg	199,973.00		200,993.80	Samih A Touka	SEC-VNB-P-0001806
2 10010 · Cash - VNB 0381	Check	06/19/13	Valley National Bank		53210 · Bank Service Charges		15.00	200,978.80	Wire Fee	SEC-VNB-P-0001806
3 10010 · Cash - VNB 0381	Check	06/19/13	Alexander Capital	soler's commissions for closes	Commission Expense		12,907.13	188,071.67	Alexander Capit	SEC-VNB-P-0001806
4 10010 · Cash - VNB 0381	Check	06/19/13	Valley National Bank		53210 · Bank Service Charges		25.00	188,046.67	Wire Fee	SEC-VNB-P-0001806
5 10010 · Cash - VNB 0381	Check	06/19/13	JEM Advisors LLC (Felix Advisors)	part of advisors fee from 6-10-13 palantir close	50000 · Management Fees		5,000.00	183,046.67	0519	SEC-VNB-P-0001806
6 10010 · Cash - VNB 0381	Check	06/19/13	FMOF Management Associates LLC	loaned to FMOF for legal expsnses paid by Felix	25070 · Due from FMOF Mgmt		30,000.00	153,046.67	Bivona A/C 0187	SEC-VNB-P-0001806
7 10010 · Cash - VNB 0381	Check	06/20/13	Mintz Levin Cohn Ferris		53111 · Legal Fees		50,000.00	103,046.67	Mintz Levin	SEC-VNB-P-0001806
8 10010 · Cash - VNB 0381	Check	06/20/13	Valley National Bank		53210 · Bank Service Charges		25.00	103,021.67	Wire Fee	SEC-VNB-P-0001806
9 10010 · Cash - VNB 0381	Check	06/21/13	Benchmark Capital (John Syron)	Palantir put/lateral sale	13499 · Palantir General		100,000.00	3,021.67	John Syron	SEC-VNB-P-0001806, SEC-VNB-P-0001945

(1) NYPAII_Transactions_all .xlsx

Exhibit 5-C
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)									Per Bank Statement	
Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates
1 10010 · Cash - VNB 0381	Deposit	06/21/13	Eric Altman	Deposit	26130 · IF-JumpTap	100,000.00		102,896.67	Deposit	SEC-VNB-P-0001806
2 10010 · Cash - VNB 0381	Check	06/24/13	Benchmark Capital (John Syron)	palantir put/lateral sale	13499 · Palantir General		75,000.00	27,896.67	John Syron	SEC-VNB-P-0001806, SEC-VNB-P-0001946

(1) NYPAII_Transactions_all .xlsx

Exhibit 5-D
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)									Per Bank Statement	
Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates
1 10010 · Cash - VNB 0381	Deposit	06/28/13	Helmut Albrecht	Deposit	26160 · IF-Palantir	50,000.00		145,077.67	Helmut H Albrech	SEC-VNB-P-0001807
2 10010 · Cash - VNB 0381	Deposit	06/28/13	Helmut Albrecht	Deposit	26130 · IF-JumpTap	50,000.00		195,077.67	Helmut H Albrech	SEC-VNB-P-0001807
3 10010 · Cash - VNB 0381	Check	06/28/13	Valley National Bank		53210 · Bank Service Charges		15.00	195,062.67	Wire Fee	SEC-VNB-P-0001807
4 10010 · Cash - VNB 0381	Check	06/28/13	Colorado State Treasurer	state filing fees	66700 · Professional Fees		75.00	194,987.67	Blue Sky Filing	SEC-VNB-P-0001807
5 10010 · Cash - VNB 0381	Check	06/28/13	Valley National Bank		53210 · Bank Service Charges		25.00	194,962.67	Service Charge	SEC-VNB-P-0001807
6 10010 · Cash - VNB 0381	Check	07/01/13	Brian Clavin	accredited investor, moving funds to NYPA I	26160 · IF-Palantir		48,836.00	146,126.67	NYPA I A/C 0365	SEC-VNB-P-0001811
7 10010 · Cash - VNB 0381	Check	07/01/13	FMOF Management Associates LLC	to pay back Advisors for loan	25070 · Due from FMOF Mgmt		113,800.00	32,326.67	Bivona A/C 0187	SEC-VNB-P-0001811
8 10010 · Cash - VNB 0381	Deposit	07/01/13	NYPA I	loan to pay Global Generation for Palantir	25040 · Due to NYPA I	19,000.00		51,326.67	NYPA I A/C 0365	SEC-VNB-P-0001811
9 10010 · Cash - VNB 0381	Check	07/01/13	Global Generation Group (John Syron)	for purchase of palantir	13499 · Palantir General		50,000.00	1,326.67	Global Generation	SEC-VNB-P-0001811, SEC-VNB-P-0001948

(1) NYPAIL_Transactions_all .xlsx

Exhibit 5-E
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)										Per Bank Statement	
Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates	
1 10010 · Cash - VNB 0381	Deposit	07/02/13	Anthony Tabb	Deposit	26160 · IF-Palantir	50,000.00		51,301.67	Anthony A Tabb 2	SEC-VNB-P-0001811	
2 10010 · Cash - VNB 0381	Check	07/02/13	Valley National Bank		53210 · Bank Service Charges		15.00	51,286.67	Wire Fee	SEC-VNB-P-0001811	
3 10010 · Cash - VNB 0381	Check	07/03/13	Benchmark Capital (John Syron)	sale of palantir	13499 · Palantir General		50,000.00	1,286.67	John Syron	SEC-VNB-P-0001811, SEC-VNB-P-0001949-50	

(1) NYPAII_Transactions_all .xlsx

Exhibit 5-F
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)									Per Bank Statement	
Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates
1 10010 · Cash - VNB 0381	Deposit	07/08/13	William Schur	Deposit	26130 · IF-JumpTap	50,000.00		51,236.67	William A Schur	SEC-VNB-P-0001811
2 10010 · Cash - VNB 0381	Deposit	07/08/13	William Schur	5% upfront, 5% backend	26130 · IF-JumpTap	70,000.00		121,236.67	William A Schur	SEC-VNB-P-0001811
3 10010 · Cash - VNB 0381	Check	07/08/13	Valley National Bank		53210 · Bank Service Charges		15.00	121,221.67	Wire Fee	SEC-VNB-P-0001811
4 10010 · Cash - VNB 0381	Check	07/08/13	FMOF Management Associates LLC	loan for advisors	25070 · Due from FMOF Mgmt		50,000.00	71,221.67	Bivona A/C 0187	SEC-VNB-P-0001811
5 10010 · Cash - VNB 0381	Check	07/09/13	Benchmark Capital (John Syron)		13499 · Palantir General		22,258.52	48,963.15	John Syron	SEC-VNB-P-0001811, SEC-VNB-P-0001951-52
6 10010 · Cash - VNB 0381	Check	07/09/13	Valley National Bank		53210 · Bank Service Charges		25.00	48,938.15		SEC-VNB-P-0001811
7 10010 · Cash - VNB 0381	Check	07/09/13	Global Generation Group (John Syron)		13499 · Palantir General		27,741.48	21,196.67	Global Generation	SEC-VNB-P-0001811, SEC-VNB-P-0001952

(1) NYPAII_Transactions_all .xlsx

Exhibit 5-G
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)									Per Bank Statement		
	Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Description	Bates
1	10010 · Cash - VNB 0381	Deposit	07/10/13	Samih Toukan	Deposit	26200 · IF-Square	199,973.00		221,144.67	Samih A Touka	SEC-VNB-P-0001812
2	10010 · Cash - VNB 0381	Check	07/10/13	Valley National Bank		53210 · Bank Service Charges		15.00	221,129.67	Wire Transaction Fee	SEC-VNB-P-0001812
3	10010 · Cash - VNB 0381	Deposit	07/11/13	Oliver Krevet	Deposit	26190 · IF-Solis/Bloom	200,000.00		421,129.67	Oliver Krevet (450,000 Deposit)	SEC-VNB-P-0001812
4	10010 · Cash - VNB 0381	Deposit	07/11/13	Oliver Krevet	Deposit	26130 · IF-JumpTap	200,000.00		621,129.67	Oliver Krevet (450,000 Deposit)	SEC-VNB-P-0001812
5	10010 · Cash - VNB 0381	Deposit	07/11/13	Oliver Krevet	Deposit	26060 · IF-Chegg	50,000.00		671,129.67	Oliver Krevet (450,000 Deposit)	SEC-VNB-P-0001812
6	10010 · Cash - VNB 0381	Check	07/11/13	Valley National Bank		53210 · Bank Service Charges		15.00	671,114.67	Wire Transaction Fee	SEC-VNB-P-0001812
7	10010 · Cash - VNB 0381	Check	07/11/13	John Bivona Esquire Account	error	21000 · Due to JB		75,000.00	596,114.67	Bivona A/C 0160	SEC-VNB-P-0001812
8	10010 · Cash - VNB 0381	Check	07/11/13	John Bivona Esquire Account	error	21000 · Due to JB		25,000.00	571,114.67	Bivona A/C 0160	SEC-VNB-P-0001812
9	10010 · Cash - VNB 0381	Check	07/11/13	John Bivona Esquire Account	error	21000 · Due to JB		150,000.00	421,114.67	Bivona A/C 0160	SEC-VNB-P-0001812
10	10010 · Cash - VNB 0381	Deposit	07/11/13	Daniel Bartfeld	Deposit	26190 · IF-Solis/Bloom	61,500.00		482,614.67	Daniel D Bartfel	SEC-VNB-P-0001812
11	10010 · Cash - VNB 0381	Check	07/11/13	Valley National Bank		53210 · Bank Service Charges		15.00	482,599.67	Wire Transaction Fee	SEC-VNB-P-0001812
12	10010 · Cash - VNB 0381	Check	07/12/13	Global Generation Group (John Syron)		13499 · Palantir General		50,000.00	432,599.67	Global Generation	SEC-VNB-P-0001812, SEC-VNB-P-0001954

(1) NYPAII_Transactions_all .xlsx

Exhibit 5-H
SEC v. Bivona
Payments to Global Generation
NYPA II

NYPA II General Ledger (1)										Per Bank Statement		
	Account	Type	Date	Name	Memo	Opposite Entry	Debit	Credit	Amount	Balance	Description	Bates
1	10010 · Cash - VNB 0381	Deposit	10/08/13	Samih Toukan	will make whole	26160 · IF-Palantir	249,986.50		249,986.50	437,983.47	Mr Samih A Touka (414,939.00)	SEC-VNB-P-0001832
2	10010 · Cash - VNB 0381	Deposit	10/08/13	Samih Toukan	will make whole	26100 · IF-Glam	164,986.50		164,986.50	602,969.97	Mr Samih A Touka (414,939.00)	SEC-VNB-P-0001832
3	10010 · Cash - VNB 0381	Check	10/08/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	602,954.97	Wire Transaction Fee	SEC-VNB-P-0001832
4	10010 · Cash - VNB 0381	Deposit	10/09/13	Daniel Moss	Deposit	26210 · IF-Twitter	47,939.00		47,939.00	650,893.97	Daniel H Moss	SEC-VNB-P-0001832
5	10010 · Cash - VNB 0381	Check	10/09/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	650,878.97	Wire Transaction Fee	SEC-VNB-P-0001832
6	10010 · Cash - VNB 0381	Deposit	10/09/13	Rocco Agostino	Deposit	26210 · IF-Twitter	32,979.00		32,979.00	683,857.97	Rocco Agostino J	SEC-VNB-P-0001832
7	10010 · Cash - VNB 0381	Check	10/09/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	683,842.97	Wire Transaction Fee	SEC-VNB-P-0001832
8	10010 · Cash - VNB 0381	Deposit	10/11/13	Saji Johnson (Somodia Group)	qualified purchaser, moved funds	26210 · IF-Twitter	37,850.00		37,850.00	721,692.97	NYPA I A/C 0365	SEC-VNB-P-0001832
9	10010 · Cash - VNB 0381	Check	10/11/13	Christopher Windisch	purchase of 8500 shares at \$25.00	15200 · Box, Inc. General		212,500.00	(212,500.00)	509,192.97	Christopher J W	SEC-VNB-P-0001832
10	10010 · Cash - VNB 0381	Check	10/11/13	Valley National Bank		53210 · Bank Service Charges		30.00	(30.00)	509,162.97	Wire Transaction Fee	SEC-VNB-P-0001832
11	10010 · Cash - VNB 0381	Check	10/11/13	Bruce & Christy Jaffe	30,000 shares of Glam Media purchase at \$5.25	12899 · Glam General		157,500.00	(157,500.00)	351,662.97	Goldman Sachs &	SEC-VNB-P-0001832
12	10010 · Cash - VNB 0381	Check	10/11/13	Valley National Bank		53210 · Bank Service Charges		30.00	(30.00)	351,632.97	Wire Transaction Fee	SEC-VNB-P-0001832
13	10010 · Cash - VNB 0381	Deposit	10/14/13	A.C.M. Gierman Van Gils	changed from NYPA I	26210 · IF-Twitter	49,977.00		49,977.00	401,609.97	NYPA I A/C 0365	SEC-VNB-P-0001832
14	10010 · Cash - VNB 0381	Check	10/15/13	John Bivona Esquire Account	sale of Badgeville	15100 · Badgeville General		25,000.00	(25,000.00)	376,609.97	Bivona A/C 0160	SEC-VNB-P-0001832
15	10010 · Cash - VNB 0381	Deposit	10/15/13	Gary Jaster	Deposit	26160 · IF-Palantir	50,000.00		50,000.00	426,609.97	Gary W Jaster	SEC-VNB-P-0001833
16	10010 · Cash - VNB 0381	Check	10/15/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	426,594.97	Wire Transaction Fee	SEC-VNB-P-0001833
17	10010 · Cash - VNB 0381	Check	10/15/13	SRA Fund I LLC		25020 · Due to SRA I		25,000.00	(25,000.00)	401,594.97	SRA I A/C 6191	SEC-VNB-P-0001833
18	10010 · Cash - VNB 0381	Check	10/15/13	Solis Management Associates	to redeem William Hsu's Solis investment	17080 · Due from Solis Management		100,000.00	(100,000.00)	301,594.97	Bivona A/C 0187	SEC-VNB-P-0001833
19	10010 · Cash - VNB 0381	Check	10/15/13	NYPA Management	consulting for purchase of Twitter (McCabe)	66700 · Professional Fees		50,000.00	(50,000.00)	251,594.97	0373	SEC-VNB-P-0001833
20	10010 · Cash - VNB 0381	Deposit	10/15/13	Eric Altman	Deposit	26190 · IF-Solis/Bloom	249,997.50		249,997.50	501,592.47	Equity Trust Com	SEC-VNB-P-0001833
21	10010 · Cash - VNB 0381	Check	10/15/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	501,577.47	Wire Transaction Fee	SEC-VNB-P-0001833
22	10010 · Cash - VNB 0381	Deposit	10/16/13	Raymond Goh	Deposit	26160 · IF-Palantir	78,500.00		78,500.00	580,077.47	RBC CM	SEC-VNB-P-0001833
23	10010 · Cash - VNB 0381	Check	10/16/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	580,062.47	Wire Transaction Fee	SEC-VNB-P-0001833
24	10010 · Cash - VNB 0381	Check	10/16/13	Valley National Bank		53210 · Bank Service Charges		30.00	(30.00)	80,032.47	Wire Transaction Fee	SEC-VNB-P-0001833
25	10010 · Cash - VNB 0381	Check	10/17/13	JEM Advisors LLC (Felix Advisors)	10-11-13 twitter close	50000 · Management Fees		21,547.53	(21,547.53)	58,484.94	0519	SEC-VNB-P-0001833
26	10010 · Cash - VNB 0381	Check	10/17/13	NYPA Management	10-11-13 twitter close	50000 · Management Fees		8,199.93	(8,199.93)	50,285.01	0373	SEC-VNB-P-0001833
27	10010 · Cash - VNB 0381	Check	10/17/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	550,270.01	Wire Transaction Fee	SEC-VNB-P-0001833
28	10010 · Cash - VNB 0381	Deposit	10/17/13	Aeon Multi-Opportunity Fund I	Deposit	26210 · IF-Twitter	9,765.00		9,765.00	560,035.01	Aeon Multi Oppor	SEC-VNB-P-0001833
29	10010 · Cash - VNB 0381	Check	10/17/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	560,020.01	Wire Transaction Fee	SEC-VNB-P-0001833
30	10010 · Cash - VNB 0381	Deposit	10/18/13	Kenneth & Charnie Barton	Deposit	26160 · IF-Palantir	30,000.00		30,000.00	590,020.01	Dr Kenneth A Bar	SEC-VNB-P-0001833
31	10010 · Cash - VNB 0381	Check	10/18/13	Valley National Bank		53210 · Bank Service Charges		15.00	(15.00)	590,005.01	Wire Transaction Fee	SEC-VNB-P-0001833
32	10010 · Cash - VNB 0381	Check	10/18/13	Global Generation Group (John Syron)		13499 · Palantir General		500,000.00	(500,000.00)	90,005.01	Global Generation	SEC-VNB-P-0001834, Global Generation Complaint Doc #21-2 dated 4/30/14

(1) NYPAll_Transactions_all .xlsx

Exhibit 5-I
SEC v. Bivona
Payments to Global Generation
SRA I

SRA I General Ledger (1)									Per Bank Statement	
Account	Type	Date	Name	Memo	Debit	Credit	Balance	Opposite Entry	Description	Bates
1 10020 · VNB 6191	Deposit	11/19/13	NYPA II	Deposit	85,000.00		166,441	10500 · Suspense	NYPA II	SEC-VNB-P-0000157
2 10020 · VNB 6191	Deposit	11/19/13	Wing Hung Li	from Soohoo check	10,000.00		176,441	25010 · IF-Palantir	Wing H Li	SEC-VNB-P-0000157
3 10020 · VNB 6191	Deposit	11/19/13	Devin Yu	from Soohoo check	10,000.00		186,441	25010 · IF-Palantir	Devin Yu	SEC-VNB-P-0000157
4 10020 · VNB 6191	Deposit	11/19/13	Gloria Chong	from Soohoo check	10,000.00		196,441	25010 · IF-Palantir	Gloria Chang	SEC-VNB-P-0000157
5 10020 · VNB 6191	Deposit	11/19/13	Anna Chan	from Soohoo check	20,000.00		216,441	25010 · IF-Palantir	Anna Chan	SEC-VNB-P-0000157
6 10020 · VNB 6191	Deposit	11/19/13	Judy We	from Soohoo check	15,000.00		231,441	25010 · IF-Palantir	Judy and Wan Tang Wu	SEC-VNB-P-0000157
7 10020 · VNB 6191	Deposit	11/19/13	Carol Lee	from Soohoo check	10,000.00		241,441	25010 · IF-Palantir	Carol Lee	SEC-VNB-P-0000157
8 10020 · VNB 6191	Deposit	11/19/13	Gary Ng	from Soohoo check	10,000.00		251,441	25010 · IF-Palantir	Gary Ng & Kun Ying Ng	SEC-VNB-P-0000157
9 10020 · VNB 6191	Deposit	11/19/13	William Soohoo	from check	10,000.00		261,441	25010 · IF-Palantir	William and Hazel Soohoo	SEC-VNB-P-0000157
10 10020 · VNB 6191		11/19/13	NYPA II	error returned		85,000.00	176,441	10500 · Suspense	NYPA II	SEC-VNB-P-0000157
11 10020 · VNB 6191		11/20/13	Helmut Albrecht			100,000.00	76,441	19000 · Redwood Fund Investment	Helmut Albrecht	SEC-VNB-P-0000157
12 10020 · VNB 6191	Check	11/20/13	Valley National Bank			30.00	76,411	53210 · Bank Service Charges	Wire Transaction Fee	SEC-VNB-P-0000157
13 10020 · VNB 6191	Deposit	11/20/13	Jay Patel		25,000.00		101,411	25050 · IF-Check	Jayesh and Shila Patel	SEC-VNB-P-0000157
14 10020 · VNB 6191	Deposit	11/21/13	Theodore Bonneu	Deposit	100,000.00		201,411	25100 · IF-Big Ten Fund	Theodore Bonneu	SEC-VNB-P-0000157
15 10020 · VNB 6191	Check	11/21/13	Valley National Bank			15.00	201,396	53210 · Bank Service Charges	Wire Transaction Fee	SEC-VNB-P-0000157
16 10020 · VNB 6191	Deposit	11/21/13	Daniel & Stephanie Martin Trust	adding on	350,000.00		551,396	25020 · IF-Twitter	Mr Dan S Martin	SEC-VNB-P-0000157
17 10020 · VNB 6191	Check	11/21/13	Valley National Bank			15.00	551,381	53210 · Bank Service Charges	Wire Transaction Fee	SEC-VNB-P-0000157
18 10020 · VNB 6191	Check	11/22/13	SRA Management Associates LLC	to send to Syron for sale of stock		300,000.00	251,381	17700 · Due from SRA Mgmt	SRA Mgmt A/C 6183	SEC-VNB-P-0000157 (2)

(1) SRAI_GLDetail_010113_112515 .xlsx
(2) Per bank statements, SRA management wire transferred \$300,000 on 11/22/13 to Global Generation (Global Generation Complaint Doc #21-2 dated 4/30/14)

Exhibit 5-J
SEC v. Bivona
Payments to Global Generation
SRA I

SRA I General Ledger (1)										Per Bank Statement	
	Account	Type	Date	Name	Memo	Debit	Credit	Balance	Opposite Entry	Description	Bates
1	10020 · VNB 6191	Deposit	11/22/13	Alvaro Ramirez	Deposit	150,000.00		321,381.44	25100 · IF-Big Ten Fund	Alvaro Ramirez and Maria Cabal	SEC-VNB-P-0000157
2	10020 · VNB 6191	Deposit	11/25/13	The Eliv Group (Scott Valente)	Deposit	100,000.00		421,381.44	25080 · IF-Practice Fusion	The ELIV GROUP	SEC-VNB-P-0000157
3	10020 · VNB 6191	Check	11/25/13	Simon Collins	proceeds for sale of Pipio Twitter		62,665.86	358,715.58	-SPLIT-		SEC-VNB-P-0000158
4	10020 · VNB 6191	Check	11/25/13	Valley National Bank			30.00	358,685.58	53210 · Bank Service Charges	Wire Transaction Fee	SEC-VNB-P-0000158
5	10020 · VNB 6191	Deposit	11/25/13	The Eliv Group (Scott Valente)	Deposit	100,000.00		421,381.44	25080 · IF-Practice Fusion	Deposit	SEC-VNB-P-0000158
8	10020 · VNB 6191	Deposit	11/26/13	Oliver Krevet	Deposit	230,000.00		588,685.58	25100 · IF-Big Ten Fund	Oliver Krevet	SEC-VNB-P-0000158
9	10020 · VNB 6191	Check	11/26/13	Valley National Bank			15.00	588,670.58	53210 · Bank Service Charges	Wire Transaction Fee	SEC-VNB-P-0000158
10	10020 · VNB 6191	Check	11/26/13	FMOF Management	to pay past advisory fees		25,000.00	563,670.58	17300 · Due from FMOF Management	Bivona A/C 0187	SEC-VNB-P-0000158
11	10020 · VNB 6191	Check	11/27/13	FMOF Management	for past advisory fees		10,000.00	553,670.58	17300 · Due from FMOF Management	Bivona A/C 0187	SEC-VNB-P-0000158
12	10020 · VNB 6191	Check	11/27/13	Global Generation Group (John Syron)	for sale of palantir shares		300,000.00	253,670.58	17800 · Due from Clear Sailing Group	Global Generation	SEC-VNB-P-0000158, Global Generation Complaint Doc #21-2 dated 4/30/14

(1) SRAI_GLDetail_010113_112515 .xlsx

EXHIBIT 6

Exhibit 6
SEC v. Bivona
Use of Investor Funds from Global Generation

FMOF II General Ledger & Bank Statements A/C 9483 (1)							Clear Sailing IV Bank Statements A/C 4720 (2)				
Date	Debit	Credit	Balance	Name	Memo	Split	Date	Debit	Credit	Balance	Name
10/05/11			14,266.65								
10/06/11	2,300,000.00		2,314,266.65	Global Generation Group LLC	INCOMING WIRE-DOM	-SPLIT-					
10/06/11		(824,985.00)	1,489,281.65	Nicholas Cioffi	TNET WIRE OUT-DOM	Groupon Common Stock					
10/07/11	50,100.00		1,539,381.65	Ali Mohamed Ali Faramawy	INCOMING WIRE-DOM	IF-Twitter					
10/07/11		(340,224.50)	1,199,157.15	Felix Investments	Finder's Fee	Lorem Ipsum					
10/07/11		(437,435.74)	761,721.41	David Fisel	TNET WIRE OUT-DOM	Lorem Ipsum					
10/11/11	61,650.00		823,371.41	FIX TWT 3B LLC	INCOMING WIRE-DOM	IF-Twitter					
10/11/11		(205,438.10)	617,933.31	Felix Investments	TRANSFER DEBITTRANSFER TO DEPOSIT ACCOU	-SPLIT-					
10/12/11		(217.17)	617,716.14	AT&T	PREAUTHORIZED DEBITATT PAYMENT 111012 @ 68100	Telephone Expense					
10/12/11	1,000.00		618,716.14		TRANSFER CREDITTRANSFER FROM DEPOSIT AC	Commission					
10/12/11	25,000.00		643,716.14	VANTAGE GROUP INC	INCOMING WIRE-DOM	IF-Twitter					
10/19/11	372,636.26		1,016,352.40		TRANSFER CREDITTRANSFER FROM DEPOSIT AC	Facebook General					
10/19/11		(12,216.59)	1,004,135.81	Halcyon Cabot Partners, LTD	Chokhawala - LT to FMOF II	Facebook General					
10/19/11		(18,281.93)	985,853.88	Facie Libre Management Associates LLC	Chokhawala - LT to FMOF II	Facebook General					
10/19/11		(431.20)	985,422.68	Facie Libre Associates II LLC	Chokhawala - LT to FMOF II	Facebook General					
10/19/11		(1,000.00)	984,422.68	Mintz Levin	Chokhawala - LT to FMOF II	Facebook General					
10/19/11		(239,981.28)	744,441.40	Chokhawala Family Trust	Chokhawala - LT to FMOF II	Facebook General					
10/21/11	50,000.00		794,441.40	PAUL STAMATIS JR AND B WAINSCOTT-ST	INCOMING WIRE-DOM	IF-Palantir					
10/24/11	1,743,750.00		2,538,191.40	Global Generation Group LLC	INCOMING WIRE-DOM	IF-Palantir					
10/24/11	99,975.00		2,638,166.40	GARDI AND ASSOCIATES	INCOMING WIRE-DOM	IF-Palantir					
10/24/11	75,000.00		2,713,166.40	WILLIAM A SCHUR	INCOMING WIRE-DOM	IF-Palantir					
10/25/11	105,000.00		2,818,166.40	VENKATESH C REDDY 47 ROLLING RDG RC	INCOMING WIRE-DOM	IF-Palantir					
10/25/11	25,000.00		2,843,166.40		E-DEPOSIT	IF-Palantir					
10/28/11	200,000.00		3,043,166.40	DORE CHILDRENS TRUST FOR	INCOMING WIRE-DOM	IF-Palantir					
10/28/11	300,000.00		3,343,166.40	GST TR FOR WILLIAM J. DORE' JR	INCOMING WIRE-DOM	IF-Palantir					
10/31/11	800,000.00		4,143,166.40	Global Generation Group LLC	INCOMING WIRE-DOM	IF-Palantir					
11/01/11	254,002.21		4,397,168.61		transfer to FMOF I for 16,267 shares	Twitter					
11/01/11		(115,000.00)	4,282,168.61	FMOF I	French Lateral	Due to FMOF I					
11/01/11		(7,579.52)	4,274,589.09	Charles Schwab	rent & binary ventures sign	Office Expense					
11/03/11	200,000.00		4,474,589.09		E-DEPOSIT	IF-Palantir					
11/04/11	59,038.69		4,533,627.78		TRANSFER CREDITTRANSFER FROM DEPOSIT AC	Twitter					
11/04/11	200,000.00		4,733,627.78	RBC TRUSTEES (CI) LIMITED	INCOMING WIRE-DOM	IF-Palantir					
11/04/11	305,368.00		5,038,995.78		TRANSFER CREDITTRANSFER FROM DEPOSIT AC	Chegg					
11/04/11	50,000.00		5,088,995.78	VANTAGE GROUP INC	INCOMING WIRE-DOM	IF-Palantir					
11/04/11	100,000.00		5,188,995.78	KENNETH WAYNE BALDWIN AND MELISSA M	INCOMING WIRE-DOM	IF-Palantir					
11/07/11	100,000.00		5,288,995.78	ROBERT GAUNTT INVESTMENT PICKS ACCO	INCOMING WIRE-DOM	IF-Palantir					
11/08/11	100,000.00		5,388,995.78	SCOTT COURTNRY CHANDLER + SUSAN S C	INCOMING WIRE-DOM	IF-Twitter					
11/08/11		(246.27)	5,388,749.51	Charles Schwab	remainder for binary venture's sign	Office Expense					
11/08/11		(400,000.00)	4,988,749.51		TNET WIRE OUT-DOM	Candi Controls					
11/10/11		(4,850,000.00)	138,749.51	Clear Sailing Group IV LLC	TRANSFER DEBITTRANSFER TO DEPOSIT ACCOU	Palantir	11/10/11	4,850,000.00		4,850,000.00	FMOF II
							11/10/11	4,450,000.00		9,300,000.00	FB Management (7)
							11/14/11		(205,000.00)	9,095,000.00	Ravi Sankar (3)

Exhibit 6
SEC v. Bivona
Use of Investor Funds from Global Generation

FMOF II General Ledger & Bank Statements A/C 9483 (1)							Clear Sailing IV Bank Statements A/C 4720 (2)				
Date	Debit	Credit	Balance	Name	Memo	Split	Date	Debit	Credit	Balance	Name
							11/14/11		(856,233.00)	8,238,767.00	Frank Mazzola (8)
							11/14/11		(2,050,000.00)	6,188,767.00	Robert McGrew (4)
							11/14/11		(2,050,000.00)	4,138,767.00	Akash Jain (5)
							11/15/11		(75,000.00)	4,063,767.00	David Jurist (8)
							11/15/11		(2,050,000.00)	2,013,767.00	Shyam Sankar (6)
							11/16/11		(856,233.00)	1,157,534.00	Thorsdale Inc (8)
							11/16/11		(856,233.00)	301,301.00	Bivona (8)

(1) FMOFMgmt_Transactions_all .xlsx
(2) CSG IV City National Bank, November 2011 Bank Statement, document #00011
(3) See seller agreement SR000598
(4) See seller agreement SR000456
(5) See seller agreement SR001049
(6) See seller agreements SR000639-653 and PAL-0000079-93.
(7) FB Management Associates Signature Bank, November 2013 Bank Statement
(8) CSG IV City National Bank, summary of wire transfers, document #00023

EXHIBIT 7

Exhibit 7
SEC v. Bivona
Payments to Greenoaks Capital Management LLC

SRA I General Ledger and Bank Statements A/C 6191 (1)						
Date	Debit	Credit	Balance	Name	Memo	Split
11/12/13			680,655.00			
11/12/13	70,000.00		750,655.00	Matthew Newman	Deposit	25100 · IF-Big Ten Fund
11/12/13		(15.00)	750,640.00	Valley National Bank		53210 · Bank Service Charges
11/12/13	100,000.00		850,640.00	Helmut Albrecht	Deposit	19000 · Redwood Fund Investment
11/12/13		(15.00)	850,625.00	Valley National Bank		53210 · Bank Service Charges
11/12/13	25,000.00		875,625.00	David Callen	Deposit	25100 · IF-Big Ten Fund
11/12/13		(15.00)	875,610.00	Valley National Bank		53210 · Bank Service Charges
11/12/13		(5,000.00)	870,610.00	Mourant Ozannes	to open new offshore fund	53190 · Regulatory Fees
11/12/13		(30.00)	870,580.00	Valley National Bank		53210 · Bank Service Charges
11/12/13		(35,000.00)	835,580.00	Felix Investments	repayment of legal fees to open SRA	53111 · Legal Fees
11/12/13		(30.00)	835,550.00	Valley National Bank		53210 · Bank Service Charges
11/12/13		(300.00)	835,250.00	California Dept of Business Oversight		53190 · Regulatory Fees
11/13/13	100,000.00		935,250.00	Eric Motz	Deposit	25100 · IF-Big Ten Fund
11/13/13		(15.00)	935,235.00	Valley National Bank		53210 · Bank Service Charges
11/13/13	100,000.00		1,035,235.00	Scott Valente	Deposit	25100 · IF-Big Ten Fund
11/14/13		(494,998.56)	540,236.44	Dan Blumenfeld	purchase of 229,166 shares of Check	17800 · Due from Clear Sailing Group
11/14/13		(30.00)	540,206.44	Valley National Bank		53210 · Bank Service Charges
11/14/13		(36,227.00)	503,979.44	John Bivona	distribution to managers	17100 · Due from Saddle River Advisors
11/14/13		(73,773.00)	430,206.44	Frank Mazzola	distribution to managers	17100 · Due from Saddle River Advisors
11/14/13		(30.00)	430,176.44	Valley National Bank		53210 · Bank Service Charges
11/14/13	16,500.00		446,676.44	George Simon	Deposit	25050 · IF-Check
11/14/13		(15.00)	446,661.44	Valley National Bank		53210 · Bank Service Charges
11/15/13		(25,000.00)	421,661.44	FMOF Management	loan	17300 · Due from FMOF Management
11/15/13	100,000.00		521,661.44	David Rouls	Deposit	25100 · IF-Big Ten Fund
11/15/13		(15.00)	521,646.44	Valley National Bank		53210 · Bank Service Charges
11/15/13		(3,100.00)	518,546.44	Felix Investments	11-4-13 Twitter close	51000 · Commission Expense
11/15/13		(91,000.00)	427,546.44	Frank Mazzola	for sale of stock	17100 · Due from Saddle River Advisors
11/15/13		(30.00)	427,516.44	Valley National Bank		53210 · Bank Service Charges
11/18/13		(5,000.00)	422,516.44	FBO Funds		17999 · JVB Esq FBO Funds
11/18/13	38,000.00		460,516.44	NYPA I	to purchase palantir	13010 · Palantir General
11/18/13	478,000.00		938,516.44	NYPA II	to purchase palantir	13010 · Palantir General
11/18/13		(875,000.00)	63,516.44	GCM LLC	partial payment for palantir shares	17800 · Due from Clear Sailing Group
11/18/13		(30.00)	63,486.44	Valley National Bank		53210 · Bank Service Charges
11/18/13	350,000.00		413,486.44	Daniel & Stephanie Martin Trust	Deposit	25020 · IF-Twitter
11/18/13		(15.00)	413,471.44	Valley National Bank		53210 · Bank Service Charges
11/19/13	50,000.00		463,471.44	Nelson Abramson	Deposit	25020 · IF-Twitter
11/19/13		(15.00)	463,456.44	Valley National Bank		53210 · Bank Service Charges
11/19/13	525,000.00		988,456.44	Daniel & Stephanie Martin Trust	Deposit	25020 · IF-Twitter
11/19/13		(15.00)	988,441.44	Valley National Bank		53210 · Bank Service Charges
11/19/13		(900,000.00)	88,441.44	NYPA II	purchase of palantir from GCM LLC	17500 · Due from NYPA II

NYPA II General Ledger and Bank Statements A/C 0381 (2)						
Date	Debit	Credit	Balance	Name	Memo	Split
11/04/13			116,783.86	Valley National Bank		53210 · Bank Service Charges
11/06/13	150,027.00		266,810.86	Samih Toukan	for a total of \$350K	26200 · IF-Square
11/06/13		(15.00)	266,795.86	Valley National Bank		53210 · Bank Service Charges
11/06/13	34,946.00		301,741.86	Samih Toukan	will make whole = \$35K	26100 · IF-Glam
11/08/13		(46,200.00)	255,541.86	Bruce & Christy Jaffe	purchase of glam shares	12899 · Glam General
11/08/13		(30.00)	255,511.86	Valley National Bank		53210 · Bank Service Charges
11/12/13	126,316.00		381,827.86	John Woods	Deposit	26160 · IF-Palantir
11/12/13		(15.00)	381,812.86	Valley National Bank		53210 · Bank Service Charges
11/12/13		(15.00)	381,767.86	Valley National Bank		53210 · Bank Service Charges
11/12/13		(1,000.00)	380,767.86	Felix Investments LLC	11-7-13 badgeville close	Commission Expense
11/14/13	100,000.00		480,767.86	Adolfo & Donna Carmona	Deposit	26050 · IF-Check
11/14/13		(15.00)	480,752.86	Valley National Bank		53210 · Bank Service Charges
11/18/13		(478,000.00)	2,752.86	SRA Fund I LLC	to purchase palantir from GCM LLC	13499 · Palantir General
11/18/13	300,000.00		302,752.86	Matthew Tait	Deposit	26160 · IF-Palantir
11/18/13	20,919.00		323,671.86	Reid Calcott	Deposit	26190 · IF-Solis/Bloom
11/19/13	900,000.00		1,223,671.86	SRA Fund I LLC	purchase of palantir from GCM LLC	25020 · Due to SRA I
11/19/13		(50,000.00)	1,173,671.86	Felix Investments LLC	for expenses paid by Felix	25010 · Due to Felix Investments
11/19/13		(25,000.00)	1,148,671.86	Gregory Giska	reimbursement of Solis investment	17060 · Due from Solis I
11/19/13		(30.00)	1,148,641.86	Valley National Bank		53210 · Bank Service Charges
11/19/13		(1,020,000.00)	128,641.86	GCM LLC	to fully purchase palantir shares	13499 · Palantir General

(1) SRA_GLDetail_010113_112515 .xlsx, SEC-VNB-P-000156-157, SEC-VNB-P-0000245-246
(2) NYPAII_Transactions_all .xlsx, SEC-VNB-P-0001840-1841, SEC-VNB-P-0002012

EXHIBIT 8

Exhibit 8
SEC v. Bivona
Purchase of Bloom Energy Shares

SRA I General Ledger and Bank Statements A/C 6191 (1)							NYPA II General Ledger and Bank Statements A/C 0381 (2)						
Date	Debit	Credit	Balance	Name	Memo	Split	Date	Debit	Credit	Balance	Name	Memo	Split
							11/29/13	10,000.00		104,319.40	Roger Stillman	Deposit	26190 · IF-Solis/Bloom
							11/29/13		(15.00)	104,304.40	Valley National Bank		53210 · Bank Service Charges
							12/03/13	19,000.00		123,304.40	Craig Cornelius	Deposit	26190 · IF-Solis/Bloom
							12/03/13		(15.00)	123,289.40	Valley National Bank		53210 · Bank Service Charges
							12/03/13	33,000.00		156,289.40	Robert Devirion	Deposit	26190 · IF-Solis/Bloom
							12/03/13		(15.00)	156,274.40	Valley National Bank		53210 · Bank Service Charges
							12/03/13	6,000.00		162,274.40	Sam Damico	Deposit	26050 · IF-Check
							12/03/13	75,000.00		237,274.40	William Hsu	Deposit	26170 · IF-Practice Fusion
							12/03/13		(15.00)	237,259.40	Valley National Bank		53210 · Bank Service Charges
							12/05/13	31,000.00		268,259.40	Craig Cornelius	Deposit	26190 · IF-Solis/Bloom
							12/05/13		(15.00)	268,244.40	Valley National Bank		53210 · Bank Service Charges
							12/05/13	50,000.00		318,244.40	Paul DiFranco	Deposit	26190 · IF-Solis/Bloom
							12/05/13		(15.00)	318,229.40	Valley National Bank		53210 · Bank Service Charges
							12/09/13	367,000.00		685,229.40	SRA Fund I LLC	to purchase Bloom shares	25020 · Due to SRA I
							12/09/13		(684,000.00)	1,229.40	US Bank for Bloom Energy	purchase of shares	13699 · Solis-Bloom General
12/09/13		(367,000.00)	23,479.25	NYPA II	loan to buy more Bloom shares	17500 · Due from NYPA II							

(1) SRA_GLDetail_010113_112515 .xls, SEC-VNB-P-0000168
(2) NYPAII_Transactions_all .xls, SEC-VNB-P-0001845, SEC-VNB-P-0002018

EXHIBIT 9

Exhibit 9
SEC v. Bivona
Purchase of Glam Shares

SRA I General Ledger and Bank Statements A/C 6191 (1)							NYPA II General Ledger and Bank Statements A/C 0381 (2)						
Date	Name	Memo	Opposite Entry	Debit	Credit	Balance	Date	Name	Memo	Opposite Entry	Debit	Credit	Balance
12/10/13	Adam Hennick	Deposit	25070 · IF-Jawbone	60,000.00		83,479.00	12/09/13	Robert Brunner	Deposit	26190 · IF-Solis/Bloom	50,000.00		51,199.40
12/10/13	David Feinlieb Trust	Deposit	25010 · IF-Palantir	25,000.00		108,479.00	12/09/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	51,184.40
12/10/13	Kevin Wilson	Deposit	25010 · IF-Palantir	17,700.00		126,179.00	12/10/13	Hussam Khoury	Deposit	26110 · IF-Jawbone	200,000.00		251,184.40
12/10/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	126,164.00	12/10/13	Hussam Khoury	came in \$27 short	26200 · IF-Square	249,973.00		501,157.40
12/10/13	Johan Walldius	Deposit	25010 · IF-Palantir	9,985.00		136,149.00	12/10/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	501,142.40
12/10/13	Valley National Bank		25070 · IF-Jawbone		(15.00)	136,134.00							
12/10/13	Oved Assets LLC (Joseph Oved)	Deposit	25070 · IF-Jawbone	53,000.00		189,134.00							
12/11/13	Oved Assets LLC (Joseph Oved)	additional	25070 · IF-Jawbone	7,000.00		196,134.00							
12/11/13	FMOF Management	loan	17300 · Due from FMOF Mgmt		(2,000.00)	194,134.00							
12/11/13	NYPA II	loan to buy Glam shares	17500 · Due from NYPA II		(56,300.00)	137,834.00	12/11/13	SRA Fund I LLC	to complete Galm Pi	25020 · Due to SRA I	56,300.00		557,442.40
12/11/13	Saddle River Advisors	12-6 Palantir Close	50000 · Management Fees		(2,400.00)	135,434.00	12/11/13	Saddle River Advisors	12-6 Bloom close	50000 · Management Fees		(418.38)	557,024.02
12/11/13	SRA Management Associates LLC	12-6 Palantir close	53500 · Advisory Fees		(650.00)	134,784.00	12/11/13	Bao Long Nguyen Trong	to complete Glam pi	12899 · Glam General		(556,300.00)	724.02
12/11/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	134,769.00	12/11/13	Valley National Bank		53210 · Bank Service Charges		(30.00)	694.02
12/12/13	FMOF Management	loan to pay advisor fees	17300 · Due from FMOF Mgmt		(120,000.00)	14,769.00	12/11/13	Scott Broccoli	Deposit	26160 · IF-Palantir	75,000.00		75,694.02
12/13/13	Saddle River Advisors	pay back of money from thi	17100 · Due from SRA	120,000.00		134,769.00	12/11/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	75,679.02
12/12/13	The Eliv Group (Scott Valente)	Deposit	25070 · IF-Jawbone	50,000.00		184,769.00	12/13/13	Robert Brunner	Deposit	26020 · IF-Badgeville	50,000.00		125,679.02
12/13/13	Oliver Krevet	Deposit	25080 · IF-Practice Fusion	168,367.35		353,136.35	12/13/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	125,664.02
12/13/13	Valley National Bank		53210 · Bank Service Charges		(15.00)	353,121.35	12/13/13	NYPA I	for Glam shares	25040 · Due to NYPA I	19,600.00		145,264.02
12/13/13	NYPA II	to buy Glam	17500 · Due from NYPA II		(352,000.00)	1,121.35	12/13/13	SRA Fund I LLC	for Glam shares	25020 · Due to SRA I	352,000.00		497,264.02
							12/13/13	NYPA Management	for glam shares	25100 · Due to NYPA Mgmt	4,000.00		501,264.02
							12/13/13	Bao Long Nguyen Trong	to finish buying 210,	12899 · Glam General		(500,000.00)	1,264.02

(1) SRA_GLDetail_010113_112515 .xlsx, SEC-VNB-P-0000168-169
(2) NYPAIL_Transactions_all .xlsx, SEC-VNB-P-0001845-1846