

Section 1. Introduction

This is an overview of off-shore trusts, LLC's and bank accounts, their development and the construct of multiple, interrelated off-shore financial instruments and an analysis of correspondence, formation documents and related bank account statements.

Mirra and Jordan became business partners in 1991. They were personally involved until 1998. The business relationship continued. Thereafter, Mirra's company, HPC America (HPC), invested in Jordan's highly profitable startup company Ambulatory Pharmaceutical Services, Inc. (APS).

In 1995, Mirra's company, HPC, came under investigation by the OIG for alleged kickbacks to physicians rendering care to patients in the Medicare/Medicaid program (see [exhibit 1.1](#)). Mirra sold back to Jordan, HPC's interest in APS in order to prevent exposure of APS to the expanding OIG investigation (see [exhibit 1.2](#)¹) leaving Jordan as sole stockholder of APS. In August of 1997, APS was sold to Integrated Health Services, Inc. (IHS). Jordan, as sole owner and stockholder of APS was to receive \$34,250,000.00 (see [exhibit 1.3](#)).

Mirra approached Jordan proposing an elaborate asset protection scheme involving multiple off-shore trusts, LLC's and bank accounts. Mirra contended that the escalating government investigation might result in his assets being frozen before he could "fight his case," which he claimed was baseless and that he would win. Mirra alleged that although Jordan was not involved in the company being investigated, it was prudent to protect her assets as well.

The proposed structure involved Jordan and Mirra investing \$1 million each in Nevis West Indies based LLC's (Sven for Jordan; Greta for Mirra). The interests in the LLC's would be transferred to trusts to be settled off-shore (Jordan, Sophie Trust, Jersey Channel Islands; Mirra, Gino Trust, Isle of Man). The LLC's money would be held in Swiss, BJB, accounts bearing the names of the LLC's.

Additionally, Jordan and Mirra would contribute \$7 million each to a Nevis based LLC, the West Highland Company LLC (WHCo.LLC). These assets would be held in an account at BJB, in the name of the WHCo.LLC. Jordan was the sole member of the WHCo.LLC and would remain so until the investigation was "all clear." John Silvan, a friend of Mirra's, an asset manager at Independent Asset Management SA (IAM), Geneva, would manage the money held at BJB.

Mirra said that if the investigation escalated, the WHCo.LLC funds would be transferred to the trusts which were irrevocable, making it more difficult for the government to freeze the assets (see [exhibits 1.4 and 1.5](#) – formation documents for entities and bank account opening documents).

¹ Exhibit 1.2 contains correspondence from Alfonso Tumini and his law partner, Joseph Molieri, outside counsel to Mirra, to Mirra's trust and estate attorney, Richard Duke, regarding the OIG investigation. Alfonso Tumini was disbarred in 1982 for serving as a go-between who "laundered" \$27,500 in kickbacks paid to Augustine Salvitti by Tumini's former law partner, Anthony Pirillo. The kickbacks were made in exchange for Salvitti's help in getting Pirillo retained as an attorney in the negotiations of a major land deal. Molieri joined Mirra as in house counsel at least until one year ago. See multiple forged instruments in exhibits to follow with Molieri as witness or purported counsel to Jordan.

Mirra asserted that the government would have to pierce the corporate veil of the LLC's and break the trusts in jurisdictions recalcitrant to such efforts "buying him time" to resolve the case. Jordan was sole member of the WHCo.LLC until 2001 when she assigned 50% of her interest to Mirra, as he told her the investigation had resolved (see [exhibit 1.6](#)).

See exhibits 1.7 - 1.10 – correspondence evidencing efforts by Mirra and his attorneys, Troilo and Jans, CPA Tropiano, and off-shore trustee, Swindale, to mislead and defraud Jordan via forgeries and other misrepresentations in regard to the aforementioned structures.

[Exhibit 1.7](#) In an email dated 7/3/08, Jordan sought advice from Troilo in regard to The Sophie Trust. Troilo responds telling Jordan he was "not involved in the formation of the off-shore investment vehicles that were created by the Florida attorney back in 1998." Jordan subsequently came into possession of a five page memorandum from Troilo to Mirra, dated August 19, 1998, "critiquing" Jans' draft of The Sophie Trust document.

[Exhibit 1.8](#) November, 2007 email from Tropiano to Swindale purporting that Jordan wanted her friend, R. Cristman, removed as beneficiary of The Sophie Trust, but can't locate her.² (this action would leave Mirra as sole beneficiary of the trust.) Swindale responds: "obviously we'd like to have something in writing from Gigi saying she wishes us to remove Rita but in the meantime we will work on the basis that nothing needs to be obtained....one less problem!!!" (Tropiano cc's Troilo.)

[Exhibit 1.9](#) Jans and Kampfen (U.S. based BJB Senior Vice President) correspond regarding Jordan declining to sign a Power of Attorney that would allow IAM SA to "dispose of securities and other assets which is not the clients intention. Instead, the client signed a limited POA for investment management." See POA which, if signed, would have effectuated the following: "the attorney may also take any action authorized under this POA in favor of himself or in favor of a third party."

[Exhibit 1.10](#) Mirra forged Jordan's signature, on a document dated December 4, 2009, authorizing the dissolution of the WHCo.LLC, simultaneously transferring the registered agency for the LLC to a new registered agent, without Jordan's knowledge. This has made it nearly impossible to obtain the 10 year records prior, reflecting the activity of the LLC.

Bank statements show that the money that ultimately funded these structures came solely from Jordan. At Mirra's urging, Jordan opened a Smith Barney bank account to receive half of the IHS proceeds (application is filled out in Mirra's handwriting). On July 13, 1999, according to a 1999 year end summary, \$17,950,000.00 was transferred "thru Chase Manhattan Bank³." Jordan has been unable to obtain details as to the destination of the proceeds of the wire (see [exhibit 1.11](#) –Smith Barney opening documents, 1999 year end summary, and email from Bruce Lord, Smith Barney, stating "maybe with a subpoena you could be sure you got all of the information that is available regarding the large transfer out").

² Mirra sent Christmas presents to Cristman every year including 2007.

³ The Smith Barney statements were addressed to Mirra's home address in Florida where Jordan no longer resided.

Section 2. Prenuptial Agreement

Exhibit 2.1: Raymond A. Mirra approached Gigi Jordan after several months of their separation in 1998 to marry to allow him to receive his half of the IHS proceeds without undue tax consequences (see exhibit 2.1; IHS \$34,250,000 to Jordan). A prenuptial agreement was to be signed to ensure Jordan's assets were protected. Mirra's personal and corporate liabilities were extensive. Mirra always seemed overextended and grandiose in his spending habits. Jordan was very concerned that she might become liable for his debts. Jordan recalls signing a prenuptial agreement that protected her from Mirra's liabilities and shielded her assets.

Exhibit 2.2: Recently, Jordan came into possession of a prenuptial agreement bearing her forged signature (the marriage occurred one month later). The forged agreement is witnessed by two employees of Mirra, Shelly Demora and Victor Battaglia, and **notarized by Steve Levis, on November 10, 1998, in Florida. Credit card statement(s) show Jordan in California on November 10, 1998** (see exhibit 2.2; prenuptial agreement, marriage certificate and credit card statements). Jordan was purportedly represented by Mirra's in house counsel, Joe Moleri, and Mirra was represented by Joe Troilo Jr., his other in house counsel. **The fraudulent prenuptial agreement assigns 75% of Jordan's bank accounts to Mirra.**

Section 3. Jordan's Florida Home – 2932 N. Atlantic Blvd

Exhibit 3.1: Jordan buys home on June 30, 1995 for \$1,650,000.00.

Exhibit 3.2: Mirra adds himself to deed via forged signature of 2932 on July 12, 1996. Witnessed by K. Stepanuk, in house counsel for Mirra. **Notarized by Mala Sue Robertson, on July 12, 1996, in Broward County, Florida. Credit card statement(s) show Jordan in New York on July 12, 1996.**

Exhibit 3.3: Promissory note, May 4, 1998 showing a forged signature for Jordan authorizing a \$1.2 million loan from Jordan to Mirra. Note backed by a mortgage (secured by Jordan's own property) and a \$200,000 note, legitimately signed by Jordan. Jordan never received these monies or the applicable interest accrued to date.

Exhibit 3.4: A \$1,725,000.00 mortgage was legitimately signed by Jordan with Mirra, September 24, 1999.

Exhibit 3.5: Mirra takes out \$375,000.00 mortgage on 2932. Forged initials and signature for Jordan on page 4 of the deed, **notarized by Virginia Hall on April 10, 2002, in Burlington, New Jersey** (whose name appears on many forged, notarized documents). **Credit card statement(s) show Jordan in California on April 10,**

2002. This execution was witnessed by two employees of Mirra, Victor Battaglia and Fred Forte. **Jordan has never been to Burlington, New Jersey, site of notarization and has never met Virginia Hall.**

Exhibit 3.6: Mirra sells Jordan’s property, 2932, for \$4.8 million. **Notarized by Danielle Stewart, on August 10, 2006, in Sharon Hill, Pennsylvania** (Mirra’s administrative assistant). **Credit card statement(s) show Jordan in New York City on August 10, 2006.** Witnessed by Mirra employees S. Demora, J. Tropiano and B. Kolleda.

Exhibit 3.7: Mirra’s accountants report half of the proceeds of the sale of 2932 (\$2.4 million) on Jordan’s 2006 tax return, Jordan paid half of the capital gain tax on the sale of the home (\$951,581.00).

Exhibit 3.8: Affidavit from Frank Camp, IRS investigator: “In reviewing all of the bank records for Gigi Jordan of which I am aware for this time period, I am unable to find any deposit in this time frame which would indicate that Gigi Jordan received any of the proceeds of this sale.”

Summary of Damages to Jordan on 2932

Sale Price:	\$ 4,800,000.00
Less Purchase Price:	\$ 1,650,000.00
Less half of legitimate \$1,725,000 Mortgage:	<u>\$ 862,000.00</u>
	\$ 2,288,000.00
Plus Mortgage Bearing Forged Signature and Fraudulent Notarization:	\$ 375,000.00
Plus Notes due Jordan from Mirra:	<u>\$ 1,400,000.00</u>
Total Loss to Jordan:	\$ 4,063,000.00

**Section 4. Virginia Ranch – 2200 Ridge Road
Previously Route 2, Box 63, Concord, Virginia**

Exhibit 4.1: Mirra forged Jordan’s signature on an **affidavit** of ownership for this property purchased for \$3,625,000.00. Deed dated March 5, 2002. **Notarized by Virginia Hall, on May 7, 2002, in Burlington, New Jersey. Credit card statement(s) show Jordan in California on May 7, 2002.**

**Jordan’s Assets Pledged
Via Forged Documents:
\$0.00**

**Damages to
Jordan:
\$4,063,000.00**

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$0.00

Damages
To
Jordan:
Subtotal:
\$4,063,000.00

Exhibit 4.2: ML Loan #7078336901, August 27, 2002.

August 27, 2002 a deed of trust instrument #200202070, Mirra filed a deed of trust which appears in the record as follows:

This is a Refi of a _____ recorded in _____, Virginia in Book _____, page _____. In the original principle amount of \$_____ and with the outstanding principle balance of \$2,000,000.00. Examined and Delivered to: Thomas Lawsen atty 9/3/02.

(All of the lines are blank on the form filed with the Appomattox County Recorder.) The security instrument is dated August 7, 2002. Borrower: Raymond A. Mirra. The document lists Mirra and Jordan as owners of the property to which the mortgage is pledged. Signed and notarized for Mirra only (notarized by Virginia Hall, August 27, 2002). Mirra lists a ML PPH Mortgage #7078336901, in the amount of **\$1,997,002.00** as a recognized joint liability of Mirra and Jordan in the 2008 Separation and Distribution Agreement. Jordan assumes half of this debt as a part of the negotiated settlement (**\$998,501.00**).

Exhibit 4.3: Emails from Jordan (and her attorney, Woodhouse, Petersen) from/to Walsh, ML regarding PPH loan #7078336901:

- February 4, 2011, Walsh to Petersen: "I personally reviewed a copy of the mortgage application for loan 7078336901. Gigi is not on the loan."
- March 28, 2011, Jordan asks if her assets were "encumbered in any way by the PPH Mortgage."
- March 28, 2011, Walsh: "there is no record of your name being associated with the above referenced loan (7078336901)."
- April 20, 2011, Jordan asks Walsh for ML written policy as to requirements for written authorization for a mortgage secured by a Deed of Trust for property owned jointly by two parties; and whether both parties need to authorize/sign for the mortgage.
- May 3, 2011, Walsh informs Jordan that her request will be handled by a manager at Merrill Lynch Credit.
- At the date of this this writing, awaiting response.

As per Walsh's February 4, 2011 email assertion that "having personally reviewed a copy of the mortgage application," it is not possible that Walsh would not have known Jordan was

Subtotal:
\$1,997,002.00

Subtotal:
\$5,061,501.00

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$1,997,002.00**

**Damages
To
Jordan:
Subtotal:
\$5,061,501.00**

“associated” with the mortgage, per the deed of trust, as her property secured the mortgage. The deed of trust would necessarily be part of the mortgage application.

Exhibit 4.4: Forged signature for Jordan recorded on June 4, 2003, affidavit of ownership instrument #200301404, Mirra and Jordan. **Notarized by Kelly Dunkirk Cox, on June 4, 2003, in Campbell County, Virginia,** (clarification of record description regarding plat). **Credit card statement(s) show Jordan in New York City on June 4, 2003.**

Exhibit 4.5: Forged signature for Jordan recorded on March 17, 2004 affidavit of ownership instrument #200400670, Mirra and Jordan. **Notarized by Sherri Maddox, on March 17, 2004, in Appomattox County, Virginia. Credit card statement(s) show Jordan in California on March 17, 2004.**

Exhibit 4.6: Forged signature for Jordan on deed of trust instrument #200401403. Mirra and Jordan borrowed **\$3,000,000.00** from JPMorgan Chase, using Jordan's forged signature to co-pledge her assets to secure the loan (see attached deed of trust). **Notarized by Virginia Hall, on June 3, 2004, in Burlington, New Jersey.** Witnessed by employee of Mirra, Jim Sadler. “Prepared by and after recorded return to: Michael Mcpartland, Vice President, JPMorgan Chase Bank, 1211 Avenue of the Americas, NY, NY.” **Credit card statement(s) show Jordan in California.**

Exhibit 4.7: Internal JPMorgan Chase documents provided to Jordan regarding “due diligence” and analysis of Jordan and Mirra's financials, evaluating their fitness for the loan obligation as above. Extensive personal financial information provided in regard to Jordan's finances without her knowledge or authorization including, but not limited to, tax returns, trust documents, ML and other bank statements, in order to pre-qualify the loan. (Of note, see appendix – due diligence list, balance sheet #10, “explanation regarding derogatory references, Raymond.”)

Exhibit 4.8: In correspondence from Jordan to representatives of JPMorgan Chase Bank, Jordan has made extensive attempts to obtain the documents submitted by Mirra to JPMorgan Chase Bank (see letters attached) referencing Jordan's financial information, without her knowledge or approval, without success. See recent correspondence from Rose Cohen, JPMorgan Private Bank, wherein she states: “we believe we have offered all relevant documents that can be

**Subtotal:
\$4,997,002.00**

**Subtotal:
\$5,061,501.00**

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$4,997,002.00**

**Damages
To
Jordan:
Subtotal:
\$5,061,501.00**

distributed externally. If you seek further information we will expect you to serve us with a court order to that effect.” (See additional correspondence from the Officer of the Comptroller of Currency, and Jordan’s response.)

Exhibit 4.9: Forged Signature for Jordan; Home Equity Line of Credit Deed of Trust dated March 29, 2005, Instrument #200500757, Reference #050351716000, Servicing #9897165495. Prepared by Patricia M. Hanlo (securing future advances – this is a credit line deed of trust). Renews, amends, replaces the deed of trust recorded June 7, 2004, “the maximum principle balance is increased by **\$1,000,000.00** to maximum principle sum of \$4,000,000.00.” Forged signature for Jordan. Witnessed by Victor Battaglia. **Notarized by Danielle Stewart, on March 29, 2005, in Sharon Hill, Pennsylvania. Credit card statement(s) show Jordan in New York on March 29, 2005.**

See additional recorded amendments bearing forged signature for Jordan related to the deed of trust:

- Second Home Rider Instrument #200410403 effective May 28, 2004. Forged signature for Jordan replaces section 8. Section 8 adds language regarding default of the borrower; “Borrower shall be in default if, during the loan application process, Borrower or any persons or entities acting at the direction of Borrower or with Borrower’s knowledge or consent gave materially false, misleading, or inaccurate information (or failed to provide Lender with material information) in connection with the loan.”
- Note forged signature for Jordan, different forged signatures on the same document for Jordan. Amendment to promissory note dated November 30, 2004 extends borrower’s time of promissory note dated as May 28, 2004, in the principle amount of \$3,000,000.00. Extended maturity date from November 30, 2004 to January 31, 2005.

Exhibit 4.10: JPMorgan Asset Account Application, spreadsheet and account statements, for account #Q4717800 opened joint for Mirra and Jordan. Forged signatures for Jordan. On statements for asset account Q4717800, loan advances exceeding **\$2,500,000.00** are identified under a prime advance loan #700893567. Rose Cohen, Private Banker, responsible for this account, initially insists that this was not an account associated with a loan. She later acknowledges that the loan advances identified by #700893567, in fact represented a home equity line of

**Subtotal:
\$8,497,002.00**

**Subtotal:
\$5,061,501.00**

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$8,497,002.00**

**Damages
To
Jordan:
Subtotal:
\$5,061,501.00**

credit associated with a \$4 million mortgage/deed of trust (exhibit 3.9). Cohen insisted that Jordan was no longer obligated on the loan, however, statements received show Jordan on the account through October 31, 2010. The \$4 million Home Equity Loan still appears on Jordan's credit report as "open" (see attached). Jordan has been unable to obtain an account application or other documentation for the account number associated with the prime advance loan, #700893567, associated with the \$2.5 million was "drawn down" (as per Cohen).

Section 5. Promissory Notes

Jordan recently came into possession of \$9.4 million in promissory notes executed by Mirra or Mirra entities as borrower, Jordan as Lender, through the period 1997 – 1998 (usually at 8% interest).

Summary of Promissory Notes with interest calculations:

Exhibit 5.1: August 29, 1997 for \$2,000,000
Borrower: HPC America, Inc.
Lender: Gigi Jordan
Interest Rate: 8% per annum
Guarantor: Raymond A. Mirra, Jr.

	Principal	Months	Interest at 8% per annum	
8/29/1997	\$ 2,000,000.00	1/3	\$ 53,333.33	\$ 2,053,333.33
1998	\$ 2,053,333.33	12	\$ 164,266.67	\$ 2,217,600.00
1999	\$ 2,217,600.00	12	\$ 177,408.00	\$ 2,395,008.00
2000	\$ 2,395,008.00	12	\$ 191,600.64	\$ 2,586,608.64
2001	\$ 2,586,608.64	12	\$ 206,928.69	\$ 2,793,537.33
2002	\$ 2,793,537.33	12	\$ 223,482.99	\$ 3,017,020.32
2003	\$ 3,017,020.32	12	\$ 241,361.63	\$ 3,258,381.94
2004	\$ 3,258,381.94	12	\$ 260,670.56	\$ 3,519,052.50
2005	\$ 3,519,052.50	12	\$ 281,524.20	\$ 3,800,576.70
2006	\$ 3,800,576.70	12	\$ 304,046.14	\$ 4,104,622.83
2007	\$ 4,104,622.83	12	\$ 328,369.83	\$ 4,432,992.66
2008	\$ 4,432,992.66	12	\$ 354,639.41	\$ 4,787,632.07
2009	\$ 4,787,632.07	12	\$ 383,010.57	\$ 5,170,642.64
2010	\$ 5,170,642.64	12	\$ 413,651.41	\$ 5,584,294.05
4/30/2011	\$ 5,584,294.05	1/3	\$ 148,914.51	\$ 5,733,208.56

**Subtotal:
\$8,497,002.00**

**Subtotal:
\$10,794,709.56**

Exhibit 5.2: September 25, 1997 for \$500,000
 Borrower: HPC America, Inc.
 Lender: Gigi Jordan
 Interest Rate: 8% per annum
 Guarantor: Raymond A. Mirra, Jr.

	Principal	Months	Interest at	
			8% per annum	
9/25/1997	\$ 500,000.00	1/4	\$ 10,000.00	\$ 510,000.00
1998	\$ 510,000.00	12	\$ 40,800.00	\$ 550,800.00
1999	\$ 550,800.00	12	\$ 44,064.00	\$ 594,864.00
2000	\$ 594,864.00	12	\$ 47,589.12	\$ 642,453.12
2001	\$ 642,453.12	12	\$ 51,396.25	\$ 693,849.37
2002	\$ 693,849.37	12	\$ 55,507.95	\$ 749,357.32
2003	\$ 749,357.32	12	\$ 59,948.59	\$ 809,305.90
2004	\$ 809,305.90	12	\$ 64,744.47	\$ 874,050.38
2005	\$ 874,050.38	12	\$ 69,924.03	\$ 943,974.41
2006	\$ 943,974.41	12	\$ 75,517.95	\$ 1,019,492.36
2007	\$ 1,019,492.36	12	\$ 81,559.39	\$ 1,101,051.75
2008	\$ 1,101,051.75	12	\$ 88,084.14	\$ 1,189,135.89
2009	\$ 1,189,135.89	12	\$ 95,130.87	\$ 1,284,266.76
2010	\$ 1,284,266.76	12	\$ 102,741.34	\$ 1,387,008.10
4/30/2011	\$ 1,387,008.10	1/3	\$ 36,986.88	<u>\$ 1,423,994.98</u>

Exhibit 5.3: October 15, 1997 for \$2,500,000
 Borrower: HPC America, Inc.
 Lender: Gigi Jordan
 Interest Rate: 10% per annum
 Guarantor: Raymond A. Mirra, Jr.

	Principal	Months	Interest at	
			10% per annum	
10/15/1997	\$ 2,500,000.00	5/26	\$ 48,076.92	\$ 2,548,076.92
1998	\$ 2,548,076.92	12	\$ 254,807.69	\$ 2,802,884.62
1999	\$ 2,802,884.62	12	\$ 280,288.46	\$ 3,083,173.08
2000	\$ 3,083,173.08	12	\$ 308,317.31	\$ 3,391,490.38
2001	\$ 3,391,490.38	12	\$ 339,149.04	\$ 3,730,639.42
2002	\$ 3,730,639.42	12	\$ 373,063.94	\$ 4,103,703.37
2003	\$ 4,103,703.37	12	\$ 410,370.34	\$ 4,514,073.70
2004	\$ 4,514,073.70	12	\$ 451,407.37	\$ 4,965,481.07
2005	\$ 4,965,481.07	12	\$ 496,548.11	\$ 5,462,029.18
2006	\$ 5,462,029.18	12	\$ 546,202.92	\$ 6,008,232.10
2007	\$ 6,008,232.10	12	\$ 600,823.21	\$ 6,609,055.31
2008	\$ 6,609,055.31	12	\$ 660,905.53	\$ 7,269,960.84
2009	\$ 7,269,960.84	12	\$ 726,996.08	\$ 7,996,956.92
2010	\$ 7,996,956.92	12	\$ 799,695.69	\$ 8,796,652.61
4/30/2011	\$ 8,796,652.61	1/3	\$ 293,221.75	<u>\$ 9,089,874.37</u>

Exhibit 5.4: March 3, 1998 for \$100,000
 Borrower: Raymond A. Mirra, Jr.
 Lender: Gigi Jordan
 Interest Rate: 8% per annum

	Principal	Months	Interest at 8% per annum	
3/3/1998	\$ 100,000.00	5/6	\$ 6,666.67	\$ 106,666.67
1998	\$ 106,666.67	12	\$ 8,533.33	\$ 115,200.00
1999	\$ 115,200.00	12	\$ 9,216.00	\$ 124,416.00
2000	\$ 124,416.00	12	\$ 9,953.28	\$ 134,369.28
2001	\$ 134,369.28	12	\$ 10,749.54	\$ 145,118.82
2002	\$ 145,118.82	12	\$ 11,609.51	\$ 156,728.33
2003	\$ 156,728.33	12	\$ 12,538.27	\$ 169,266.59
2004	\$ 169,266.59	12	\$ 13,541.33	\$ 182,807.92
2005	\$ 182,807.92	12	\$ 14,624.63	\$ 197,432.56
2006	\$ 197,432.56	12	\$ 15,794.60	\$ 213,227.16
2007	\$ 213,227.16	12	\$ 17,058.17	\$ 230,285.33
2008	\$ 230,285.33	12	\$ 18,422.83	\$ 248,708.16
2009	\$ 248,708.16	12	\$ 19,896.65	\$ 268,604.81
2010	\$ 268,604.81	12	\$ 21,488.38	\$ 290,093.20
4/30/2011	\$ 290,093.20	1/3	\$ 7,735.82	\$ 297,829.02

Exhibit 5.5: March 3, 1998 for \$400,000
 Borrower: HPC America, Inc.
 Lender: Gigi Jordan
 Interest Rate: 8% per annum
 Guarantor: Raymond A. Mirra, Jr.

	Principal	Months	Interest at 8% per annum	
3/3/1998	\$ 400,000.00	5/6	\$ 26,666.67	\$ 426,666.67
1998	\$ 426,666.67	12	\$ 34,133.33	\$ 460,800.00
1999	\$ 460,800.00	12	\$ 36,864.00	\$ 497,664.00
2000	\$ 497,664.00	12	\$ 39,813.12	\$ 537,477.12
2001	\$ 537,477.12	12	\$ 42,998.17	\$ 580,475.29
2002	\$ 580,475.29	12	\$ 46,438.02	\$ 626,913.31
2003	\$ 626,913.31	12	\$ 50,153.07	\$ 677,066.38
2004	\$ 677,066.38	12	\$ 54,165.31	\$ 731,231.69
2005	\$ 731,231.69	12	\$ 58,498.54	\$ 789,730.22
2006	\$ 789,730.22	12	\$ 63,178.42	\$ 852,908.64
2007	\$ 852,908.64	12	\$ 68,232.69	\$ 921,141.33
2008	\$ 921,141.33	12	\$ 73,691.31	\$ 994,832.64
2009	\$ 994,832.64	12	\$ 79,586.61	\$ 1,074,419.25
2010	\$ 1,074,419.25	12	\$ 85,953.54	\$ 1,160,372.79
4/30/2011	\$ 1,160,372.79	1/3	\$ 30,943.27	\$ 1,191,316.06

Exhibit 5.6: March 25, 1998 for \$1,000,000
 Borrower: Raymond A. Mirra, Jr.
 Lender: Gigi Jordan
 Interest Rate: 8% per annum

	Principal	Months	Interest at	
			8% per annum	
3/25/1998	\$ 1,000,000.00	3/4	\$ 60,000.00	\$ 1,060,000.00
1998	\$ 1,060,000.00	12	\$ 84,800.00	\$ 1,144,800.00
1999	\$ 1,144,800.00	12	\$ 91,584.00	\$ 1,236,384.00
2000	\$ 1,236,384.00	12	\$ 98,910.72	\$ 1,335,294.72
2001	\$ 1,335,294.72	12	\$ 106,823.58	\$ 1,442,118.30
2002	\$ 1,442,118.30	12	\$ 115,369.46	\$ 1,557,487.76
2003	\$ 1,557,487.76	12	\$ 124,599.02	\$ 1,682,086.78
2004	\$ 1,682,086.78	12	\$ 134,566.94	\$ 1,816,653.72
2005	\$ 1,816,653.72	12	\$ 145,332.30	\$ 1,961,986.02
2006	\$ 1,961,986.02	12	\$ 156,958.88	\$ 2,118,944.90
2007	\$ 2,118,944.90	12	\$ 169,515.59	\$ 2,288,460.50
2008	\$ 2,288,460.50	12	\$ 183,076.84	\$ 2,471,537.34
2009	\$ 2,471,537.34	12	\$ 197,722.99	\$ 2,669,260.32
2010	\$ 2,669,260.32	12	\$ 213,540.83	\$ 2,882,801.15
4/30/2011	\$ 2,882,801.15	1/3	\$ 76,874.70	\$ 2,959,675.85

Exhibit 5.7: May 4, 1998 for \$1,200,000
 Borrower: Raymond A. Mirra, Jr.
 Lender: Gigi Jordan
 Interest Rate: 8% per annum
 Secured by Mortgage Deed on 2932 N. Atlantic Blvd.⁴

	Principal	Months	Interest at	
			8% per annum	
5/4/1998	\$ 1,200,000.00	2/3	\$ 64,000.00	\$ 1,264,000.00
1998	\$ 1,264,000.00	12	\$ 101,120.00	\$ 1,365,120.00
1999	\$ 1,365,120.00	12	\$ 109,209.60	\$ 1,474,329.60
2000	\$ 1,474,329.60	12	\$ 117,946.37	\$ 1,592,275.97
2001	\$ 1,592,275.97	12	\$ 127,382.08	\$ 1,719,658.05
2002	\$ 1,719,658.05	12	\$ 137,572.64	\$ 1,857,230.69
2003	\$ 1,857,230.69	12	\$ 148,578.46	\$ 2,005,809.14
2004	\$ 2,005,809.14	12	\$ 160,464.73	\$ 2,166,273.88
2005	\$ 2,166,273.88	12	\$ 173,301.91	\$ 2,339,575.79
2006	\$ 2,339,575.79	12	\$ 187,166.06	\$ 2,526,741.85
2007	\$ 2,526,741.85	12	\$ 202,139.35	\$ 2,728,881.20
2008	\$ 2,728,881.20	12	\$ 218,310.50	\$ 2,947,191.69
2009	\$ 2,947,191.69	12	\$ 235,775.34	\$ 3,182,967.03
2010	\$ 3,182,967.03	12	\$ 254,637.36	\$ 3,437,604.39
4/30/2011	\$ 3,437,604.39	1/3	\$ 91,669.45	\$ 3,529,273.84

⁴ The principle on this note is not included in the Damages to Jordan calculated on this page as it is already included in Section 3, Sale of 2932 North Atlantic Boulevard. The interest accrued is added to the Damages to Jordan.

Exhibit 5.8: May 14, 1998 for \$1,000,000
 Borrower: Raymond A. Mirra, Jr.
 Lender: Gigi Jordan
 Interest Rate: 8% per annum

	Principal	Months	Interest at 8% per annum	
5/14/1998	\$ 1,000,000.00	17/26	\$ 52,307.69	\$ 1,052,307.69
1998	\$ 1,052,307.69	12	\$ 84,184.62	\$ 1,136,492.31
1999	\$ 1,136,492.31	12	\$ 90,919.38	\$ 1,227,411.69
2000	\$ 1,227,411.69	12	\$ 98,192.94	\$ 1,325,604.63
2001	\$ 1,325,604.63	12	\$ 106,048.37	\$ 1,431,653.00
2002	\$ 1,431,653.00	12	\$ 114,532.24	\$ 1,546,185.24
2003	\$ 1,546,185.24	12	\$ 123,694.82	\$ 1,669,880.06
2004	\$ 1,669,880.06	12	\$ 133,590.40	\$ 1,803,470.46
2005	\$ 1,803,470.46	12	\$ 144,277.64	\$ 1,947,748.10
2006	\$ 1,947,748.10	12	\$ 155,819.85	\$ 2,103,567.95
2007	\$ 2,103,567.95	12	\$ 168,285.44	\$ 2,271,853.38
2008	\$ 2,271,853.38	12	\$ 181,748.27	\$ 2,453,601.65
2009	\$ 2,453,601.65	12	\$ 196,288.13	\$ 2,649,889.78
2010	\$ 2,649,889.78	12	\$ 211,991.18	\$ 2,861,880.97
4/30/2011	\$ 2,861,880.97	1/3	\$ 76,316.83	\$ 2,938,197.79

Exhibit 5.9: September 11, 1998 for \$500,000
 Borrower: Raymond A. Mirra
 Lender: Gigi Jordan
 Interest Rate: 8% per annum

	Principal	Months	Interest at 8% per annum	
9/11/1998	\$ 500,000.00	7/23	\$ 12,164.38	\$ 512,164.38
1998	\$ 512,164.38	12	\$ 40,973.15	\$ 553,137.53
1999	\$ 553,137.53	12	\$ 44,251.00	\$ 597,388.54
2000	\$ 597,388.54	12	\$ 47,791.08	\$ 645,179.62
2001	\$ 645,179.62	12	\$ 51,614.37	\$ 696,793.99
2002	\$ 696,793.99	12	\$ 55,743.52	\$ 752,537.51
2003	\$ 752,537.51	12	\$ 60,203.00	\$ 812,740.51
2004	\$ 812,740.51	12	\$ 65,019.24	\$ 877,759.75
2005	\$ 877,759.75	12	\$ 70,220.78	\$ 947,980.53
2006	\$ 947,980.53	12	\$ 75,838.44	\$ 1,023,818.97
2007	\$ 1,023,818.97	12	\$ 81,905.52	\$ 1,105,724.49
2008	\$ 1,105,724.49	12	\$ 88,457.96	\$ 1,194,182.45
2009	\$ 1,194,182.45	12	\$ 95,534.60	\$ 1,289,717.05
2010	\$ 1,289,717.05	12	\$ 103,177.36	\$ 1,392,894.41
4/30/2011	\$ 1,392,894.41	1/3	\$ 37,143.85	\$ 1,430,038.26

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$8,497,002.00**

**Damages
To
Jordan:
Subtotal:
\$32,454,909.73**

Exhibit 5.10: October, 1998 for \$200,000
Borrower: Raymond A. Mirra
Lender: Gigi Jordan
Interest Rate: 8% per annum
Secured by Real Property⁵

	Principal	Months	Interest at 8% per annum	
10/1/1998	\$ 200,000.00	1/4	\$ 4,000.00	\$ 204,000.00
1998	\$ 204,000.00	12	\$ 16,320.00	\$ 220,320.00
1999	\$ 220,320.00	12	\$ 17,625.60	\$ 237,945.60
2000	\$ 237,945.60	12	\$ 19,035.65	\$ 256,981.25
2001	\$ 256,981.25	12	\$ 20,558.50	\$ 277,539.75
2002	\$ 277,539.75	12	\$ 22,203.18	\$ 299,742.93
2003	\$ 299,742.93	12	\$ 23,979.43	\$ 323,722.36
2004	\$ 323,722.36	12	\$ 25,897.79	\$ 349,620.15
2005	\$ 349,620.15	12	\$ 27,969.61	\$ 377,589.76
2006	\$ 377,589.76	12	\$ 30,207.18	\$ 407,796.94
2007	\$ 407,796.94	12	\$ 32,623.76	\$ 440,420.70
2008	\$ 440,420.70	12	\$ 35,233.66	\$ 475,654.36
2009	\$ 475,654.36	12	\$ 38,052.35	\$ 513,706.70
2010	\$ 513,706.70	12	\$ 41,096.54	\$ 554,803.24
4/30/2011	\$ 554,803.24	1/3	\$ 14,794.75	\$ 569,597.99

Unpaid Notes to Jordan:

Total: \$ 9,400,000.00
Interest: \$19,763,006.72
Total Unpaid Debt to Jordan: \$29,163,006.72

⁵ The principle on this note is not included in the Damages to Jordan calculated on this page as it is already included in Section 3, Sale of 2932 North Atlantic Boulevard. The interest accrued is added to the Damages to Jordan.

**Subtotal:
\$8,497,002.00**

**Subtotal:
\$32,824,507.72**

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$8,497,002.00**

**Damages
To
Jordan:
Subtotal:
\$32,824,507.72**

Section 6. Merrill Lynch Forged Loans and Lines of Credit

Mirra forged loan application documents pledged against Jordan's assets held at ML totaling more than \$15 million:

Exhibit 6.1: ML 870-07091 - **\$1,752,262.71**

Exhibit 6.2: ML 870-07092 - **\$ 262,862.47**

Exhibit 6.3: ML 870-07093 - **\$2,347,306.75**

Exhibit 6.4: ML 870-10434 - **\$5,364,005.15**

Exhibit 6.5: ML 870-07131 - **\$4,121,802.59**

Exhibit 6.6: Of note regarding 870-07131 – RAM Capital LMA (loan account). Originally pledged (according to Walsh) to CMA (asset account) 870-10364, Walsh, possibly inadvertently, provided all statements for this loan account at the beginning of the forensic accounting process. The accountants forwarded spreadsheets to Walsh, based on the ML account statements provided, delineating all wire transfer activity in and out of the account. In many instances, the wire transfers conducted did not indicate the origin or destination of the wires, other than by ML internal wire identification numbers. Walsh then added to the spreadsheet provided the bank, account number and entity as identified by the ML identification number.

- In a letter to Jordan dated December 6, 2010, Walsh stated "07131 is open but you are not a party to the account and have no responsibility for the LMA loan."
- In an email dated February 15, 2011, Walsh claimed that "Alan Wolf is not giving me authorization to send the spreadsheet for 07131. He acknowledges Gigi has an interest in the account, for her assets are being pledged to this LMA (loan) account. His position is that since Ray is the only signer on the account, we cannot release the information without his consent."
- When Jordan challenged Walsh as to this discrepancy in regard to ML's representations and asked Walsh to identify as to which of her assets were encumbered or pledged, Walsh changed his position stating that "the assets that were collateralizing 07131 now are not associated with Gigi in any way" (see email dated March 17, 2011).

**Subtotal:
\$22,345,241.67**

**Subtotal:
\$32,824,507.72**

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67**

**Damages
To
Jordan:
Subtotal:
\$32,824,507.72**

- Upon review of the spreadsheet eventually provided by Walsh, the loan (07131) as of the time of the separation agreement, wherein Mirra was to remove all of the loan encumbrances including 07131, Mirra initially did payoff the \$263,005.54 loan. However, beginning on December 10, 2008, Mirra began to draw down again on the loan account (see spreadsheet). At the time of this writing, Mirra has borrowed \$3,282,310.00 and it is not clear, given the discrepancies in ML's various representations, whether Jordan's assets are or were encumbered by this loan post April, 2008.

Section 7. Merrill Lynch Forged Wire Authorizations

Exhibit 7.1: Mirra, with the cooperation of Walsh, utilized more than 85 wire transfer authorizations bearing forged signatures for Jordan. **\$32,799,936.08** was transferred to either Mirra bank accounts or to accounts for Mirra controlled companies/entities.

\$29,575,018.92 via forged wire authorizations with **credit card statements documenting Jordan in different states than the source of the fax** (see below).

The wire authorizations provided by Walsh indicate that fax authorizations originated from Mirra business fax numbers and were transmitted to Merrill Lynch fax numbers, or from Walsh's Merrill Lynch internal fax number to another internal Merrill Lynch fax number. All Pennsylvania numbers. **Jordan is documented in all instances in states other than Pennsylvania via credit card statements.**

There is also evidence that on one particular date, October 11, 2006, "batches" of forged fax wire authorizations were sent from Mirra offices to Merrill Lynch offices, well in advance of a year or more of the actual date that the wire was initiated, presumably, to be "used as needed."

**Subtotal:
\$22,345,241.67**

**Subtotal:
\$65,624,443.80**

ML Transfer Fax Authorizations						
KEY:						
1	RM / PA =	610-628-6155 = Ray Mirra Fax = PA				
2	RMX / PA =	610-628-9015 = Ray Mirra Pharmacy Fax = PA				
3	VB / PA =	610-586-1563 = Victor Battaglia Loan Request; Ambulatory Pharmaceutical Services Fax = PA				
4	PW / PA =	610-668-6141 Patrick Walsh; Merrill Lynch Office= PA				
5	RP / PA =	610-668-6141 Rene Buonadonna Parisi; Merrill Lynch = PA				
6	JJ =	801-533-9356 or 801-521-6466 Jeremy Jewkes				
7	AJ =	801-521-6466 Amity Jacobson				
8	BK / PA =	610-461-7360 Bruce Kolleda, Pridicare = PA				
9	ML / PA =	610-586-3570				
						* "Batch" denotes groups of faxes sent on a particular date long prior to the actual date of fax/wire instructions in bulk.
						"see ex. 7.3"
Date	Amount	From ML Account #	Went To Company Name	From / To	Jordan's Location via credit card statement	Comments
2/5/2010	\$ 125,000.00	07004	Ibary Assets LLC	2/9	Hosp NY	
8/5/2009	\$ 10,000.00	07004	Great Point Partners	2/9	AMEX NY	
2/17/2009	\$ 25,000.00	07004	Great Point Partners	9/9	AMEX NV	
1/28/2008	\$ 160,000.00	21268	Ram Capital Group LLC		MC CA	
12/17/2007	\$ 80,000.00	07004	Great Point Partners	2/4	MC CA	Batch
10/10/2007	\$ 45,000.00	07004	Great Point Partners		MC CA	
7/6/2007	\$ 65,000.00	07004	Great Point Partners	2/4	MC CA	Batch
4/10/2007	\$ 235,000.00	10434	Ram Capital Group LLC	2/4	MC IL	Batch
4/9/2007	\$ 100,000.00	10434	Ram Capital Group LLC	2/4	MC IL	Batch
3/29/2007	\$ 250,000.00	10434	Ram Capital Group LLC	2/4	AMEX CA	Batch
3/15/2007	\$ 100,000.00	10434	Ram Capital Group LLC	2/4	AMEX CA	Batch
3/1/2007	\$ 100,000.00	10434	Ram Capital Group LLC	2/4	AMEX CA	Batch
2/20/2007	\$ 250,000.00	07004	RAM Capital Group, LLC	2/4	AMEX CA	Batch
2/9/2007	\$ 125,000.00	10434	Ram Capital Group LLC	8/5	MC NY	Batch
1/31/2007	\$ 250,000.00	10434	Ram Capital Group LLC	2/4	MC NY	Batch
1/17/2007	\$ 300,000.00	10434	Ram Capital Group LLC	2/4	AMEX CA	Batch
12/20/2006	\$ 200,000.00	10434	Ram Capital Group LLC	2/4	MC CA	Batch
12/14/2006	\$ 50,000.00	07004	Great Point Partners	2/4	MC CA	Batch
12/7/2006	\$ 75,000.00	10434	Ram Capital Group LLC	2/4	MC NY	Batch
12/7/2006	\$ 75,000.00	10434	Ram Capital Group LLC	2/4	MC NY	Batch
12/6/2006	\$ 430,000.00	10434	Ram Capital Group LLC	2/4	MC NY	Batch
12/1/2006	\$ 300,000.00	10434	Ram Capital Group LLC	2/4	MC NY	Batch
11/30/2006	\$ 50,000.00	10434	Ray Mirra	2/4	MC NY	Batch
11/30/2006	\$ 50,000.00	10434	Ram Capital Group LLC	2/4	MC NY	Batch
11/29/2006	\$ 702,123.00	07004	Hawk Mountain Trust	2/4	AMEX NY	
11/29/2006	\$ 101,286.00	07004	Jude Mirra Trust	2/4	AMEX NY	
11/22/2006	\$ 250,000.00	10434	Ram Capital Group LLC	2/4	MC NY	"ASAP 11/22" however, original fax is dated 10/11/06
11/8/2006	\$ 350,000.00	10434	Ram Capital Group LLC	2/4	MC CA	"funds ok? ASAP 11/8/06"
10/25/2006	\$ 175,000.00	10434	Ram Capital Group LLC	2/4	MC CA	
10/18/2006	\$ 200,000.00	10434	Ram Capital Group LLC	2/4	MC CA	
10/11/2006	\$ 240,000.00	10434	Ram Capital Group LLC	2/4	MC CA	"610-237-1851 Bruce Kolleda W/F/ref#
10/6/2006	\$ 150,000.00	10434	Ram Capital Group LLC		MC CA	
5/19/2006	\$ 2,644,634.10	07004	Vasgene Therapeutics LLC	8/4	MC CA	
5/10/2006	\$ 271,000.00	12K37	Ram Capital Group LLC	8/4	MC CA	

4/13/2006	\$ 707,000.00	12K37	Ram Capital Group LLC	8/4					
4/13/2006	\$ 1,240,000.00	12K37	Valley Creek Estates LLC	8/4					"see prior approval 1,224,589.64 and change to this request"
12/16/2005	\$ 100,000.00	07004	Great Point Partners			MC	NY		
12/14/2005	\$ 101,286.00	07004	Jude Mirra Trust			MC	NY		
12/14/2005	\$ 765,000.00	07004	Hawk Mountain Trust			MC	NY		
9/15/2005	\$ 200,000.00	07004	RAM Capital Group, LLC			MC	NY		
8/31/2005	\$ 400,000.00	07004	RAM Capital Group, LLC			MC	NY		
8/8/2005	\$ 1,000,000.00	07004	Physician Oncology Network, Inc.			MC	CA		
7/7/2005	\$ 3,090.01	07004	Royal Abstract of NY LLC	4		MC	CA		
7/5/2005	\$ 400,000.00	07004	RAM Capital Group, LLC	4		MC	CA		
7/5/2005	\$ 434,208.00	07004	Royal Abstract of NY LLC			MC	CA		
6/30/2005	\$ 250,000.00	07004	RAM Capital Group, LLC			MC	CA		
6/16/2005	\$ 100,000.00	07004	RAM Capital Group, LLC			MC	CA		
4/13/2005	\$ 100,000.00	07004	RAM Realty Holdings			AMEX	NY		
6/4/2004	\$ 35,108.00	12K37	Peter Sartini			AMEX	CA		
6/4/2004	\$ 55,375.00	12K37	Twent Twenty Wine Merchants			MC	CA		
4/26/2004	\$ 2,141,759.77	12K37	Lawyers Title Co. attn: Ceci Murphy			MC	CA		
4/12/2004	\$ 345,631.96	12K37	West Highland Company LLC						
3/31/2004	\$ 180,000.00	12K37	PrideCare			MC	CA		
3/30/2004	\$ 3,184,395.04	12k37	Lawyers Title Co. attn: Ceci Murphy			MC	CA		"Urgent. Ok as per phone onfirm by Ray Mirra 3/30/04 9:35AM"
3/25/2004	\$ 100,000.00	12K37 to 20610	PrideCare	3/5/7		MC	CA		"Important. Please confirm! Thank You, Rene Parisi"
3/19/2004	\$ 100,000.00	12K37 to 20610	PrideCare	3/5/7		MC	CA		"Important. Please confirm! Thanks Rene"
3/16/2004	\$ 100,000.00	12K37 to 20610	PrideCare	3/5/7		MC	CA		"Important. Please call or email with approval."
3/12/2004	\$ 250,000.00	07004	RAM Capital Group, LLC	3					
3/9/2004	\$ 235,000.00	12K37 to 20610	PrideCare	3/5/7		MC	CA		"Important. Please call or email with approval."
3/1/2004	\$ 117,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3/5/7					
2/20/2004	\$ 120,000.00	12K37 to 20610	PrideCare	3/4/7		MC	CA		"Important. Per conversation with Pat Walsh."
2/9/2004	\$ 100,000.00	12K37	Ram Consultants LLC	3/4		MC	CA		
1/21/2004	\$ 1,600,000.00	12K37	Raymond Mirra			MC	CA		
1/20/2004	\$ 233,334.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3/4/6		MC	CA		"Important. Per conversation with Annette, Pls process both loan disbursements. Thanks, Rene. Please respond via email."

1/20/2004	\$ 100,000.00	12K37 to 20610	PrideCare	3/4/6	MC	CA	"Important. Per conversation with Annette, Pls process both loan disbursements. Thanks, Rene. Please respond via email."
1/14/2004	\$ 100,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3/4/6	MC	NY	"Important. Please complete per conversation "Stone Ridge". Please confirm via email."
12/30/2003	\$ 765,000.00	07004	Hawk Mountain Trust	4	AMEX	NY	
12/30/2003	\$ 41,918.00	07004	Hawk Mountain Trust	4	AMEX	NY	
12/30/2003	\$ 101,286.00	07004	Jude Mirra Trust	4	AMEX	NY	
12/23/2003	\$ 118,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3/4/6	MC	NY	"Please call when received. Important"
12/15/2003	\$ 50,000.00	12K37	Gigi Jordan		MC	NY	
12/5/2003	\$ 1,050,000.00	07004	RAM Capital Group, LLC		MC	NY	
12/5/2003	\$ 1,050,000.00	07005	RAM Capital Group, LLC		MC	NY	
11/7/2003	\$ 132,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	on 11/7 3 / 4 then on 11/10 4 / 6	AMEX	CA	"Re-sent; Important; please complete per conversation/ email or call w/ confirm"
10/29/2003	\$ 1,000,000.00	07004	Goldman Sachs - Biomedical Value Fund		MC	CA	
10/29/2003	\$ 1,000,000.00	07005	Goldman Sachs - Biomedical Value Fund	3/4	MC	CA	"Spoke w/ Ray Mirra @ approx 9:45AM"
10/20/2003	\$ 134,216.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3	MC	CA	
10/7/2003	\$ 118,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3/4 THEN 5/6	MC	CA	"Important. Pleasehand deliver." "With Fed Ref# 610-668-6151 Pat Walsh"
9/29/2003	\$ 353,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	4/6; 3	MC	CA	" Important. Please email when approved & completed"
9/24/2003	\$ 100,000.00	12K37	Raymond Mirra	4/6; 3	MC	CA	"Please confirm received and done."
9/24/2003	\$ 353,000.00	12K37 to 20610	PrideCare	3	MC	CA	
9/16/2003	\$ 236,000.00	12K37 to 20610	Stone Ridge Enterprises Inc.	3	MC	CA	
9/15/2003	\$ 100,000.00	12K37	Logic Medical Solutions Inc.		AMEX	CA	
9/15/2003	\$ 1,525,000.00	12K37	Raymond Mirra		AMEX	CA	
8/20/2003	\$ 150,000.00	12K37	Advanced Research Corp		MC	NY	
8/8/2003	\$ 125,000.00	12K37	AAA Paving and Grading Inc		MC	NY	
8/4/2003	\$ 65,285.20	12K37	Foster Framing Co.				
2/19/2003	\$ 300,000.00	12K37	Raymond Mirra		MC	CA	
3/4/1998	\$ 500,000.00	74110	Ray Mirra				
	<u>\$32,799,936.08</u>						

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$65,624,443.80

Exhibit 7.2: See multiple samples of Jordan's authentic signature spanning a period of 10 years.

Exhibit 7.3: In a most egregious example of Mirra, et al.'s casual approach to forging Jordan's signature, Walsh faxed an authorization from his own office fax to another internal ML fax number for a \$125,000.00 wire transfer on February 5, 2010, while Jordan was unconscious in a hospital after her suicide attempt.

Section 8. Forged Asset Account Opening Documents at Merrill Lynch

Exhibit 8.1: Jordan's first ML account, 870-74110, was opened in 1992. Subsequently, Jordan established two subaccounts (870-14H02 and 870-14B97). In January, 2003, Walsh provided Jordan with a new account application (CRA, Client Relationship Agreement), purportedly for the purpose of adding 870-14H02 and 870-14B97 as subaccounts to the 870-74110 master account. The application provides a section for "co-applicant" to which Mirra later added himself, unbeknownst to Jordan.

Exhibit 8.2: From the new joint account, 870-74110, multiple joint asset accounts were opened with documents forging Jordan's signature. Walsh maintains that no signed account documents were needed to create other joint asset accounts once one joint account was opened and authorized by both parties. Walsh states that new joint asset accounts can be opened and monies can be transferred into said accounts by verbal request of either party. Walsh calls this practice "cross referencing" of accounts (see emails Walsh/Jordan regarding ML policy re: cross referencing). This belies the fact that multiple forged account opening documents are provide by ML for these assets. The multiple joint asset accounts collateralized multiple loan accounts opened with loan applications bearing forged signature for Jordan. If Jordan reviewed the asset account statements, the money still appeared to be in the account. Walsh maintains, after multiple email requests from Jordan for clarification that ML cannot provide a written policy for consumers regarding the practice described as "cross referencing."

See forged asset account opening documents for accounts:

Exhibit 8.3: 870-12K37

Exhibit 8.4: 870-20610

Subtotal:
\$22,345,241.67

Subtotal:
\$65,624,443.80

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67**

**Damages
To
Jordan:
Subtotal:
\$65,624,443.80**

[Exhibit 8.5:](#) 870-10363

[Exhibit 8.6:](#) 870-10364

[Exhibit 8.7:](#) 870-07004

[Exhibit 8.8:](#) 870-14H02

[Exhibit 8.9:](#) 870-14B97

Section 9. Mirra and Walsh Actively Misrepresent Assets Held at ML

Jordan asked Walsh on multiple occasions from 2002-2007 to provide simple statements of her accounts and her net assets, as the statements she received were so confusing and prolific.

[Exhibit 9.1:](#) See Portfolio Review for Jordan for February 9, 2005 provided by Walsh showing a market value for Jordan's accounts at \$24,148,567.03. Upon request, in the light of this audit, Walsh provided this document, previously received by Jordan in 2005, now with handwritten notations, added by Walsh, such as: "pledged, joint, etc." By the formal nature of the portfolio statement prepared, it is likely these comments did not appear on the original document received by Jordan. At the time this statement was provided to Jordan, most of the money referenced on this statement was pledged to fraudulent loan applications bearing forged signatures for Jordan.

[Exhibit 9.2:](#) In a Mirra/Jordan Projected Statement of Operations presented to Jordan, prepared by Mirra and Tropiano (Mirra's accountant) in June of 2004. Page 2 shows "Merrill Lynch Balances as of April 30, 2004 - \$36,955,906.00." These statements misled Jordan as to the assets held at ML. At least 80% of that amount was pledged to forged, fraudulent accounts.

Mirra, Kolleda and Walsh explained, when repeatedly questioned by Jordan about the necessity of the plethora of statements she would receive after 2002,⁶ that the multiple statements were "confusing but necessary" to accommodate the requirements of a complex grat trust recently established, as well as the proceeds of a

⁶ Jordan only occasionally received statements because of her almost constant travel in seeking treatment for her disabled child.

**Subtotal:
\$22,345,241.67**

**Subtotal:
\$65,624,443.80**

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$65,624,443.80

deal with Amerisource Bergen wherein portions of stock had to be held in different accounts until their maturity date.

Section 10. Misrepresentations of Company Valuations

Exhibit 10.1: In regard to a loan for \$6.1 million from the Hawk Mountain LLC, asset of the Hawk Mountain Trust, established for Jordan's son, to RAM Capital Group, a schedule of companies and their respective values was provided by Mirra as collateral for the loan. The schedule listed PrideCare Inc. valued at \$3M; Stone Ridge Enterprises LLC at \$14 million.

Exhibit 10.2: Jordan recently obtained ML documents including an asset account opening application for PrideCare Inc. showing initial deposits in the PrideCare account of \$100 million. A loan account application for PrideCare Inc. indicates net income: \$500 million. A loan application for Stone Ridge Enterprises reflects "gross sales/revenue: \$100 million."⁷

Exhibit 10.3: Mirra later claims PrideCare has no value and Stone Ridge Enterprises is a disregarded entity (see email, B. Donnelly).

Section 11. Hawk Mountain Trust

Exhibit 11.1: Mirra's trust and estate attorney "Buz" Eisen (Eisen), drew the Hawk Mountain Trust documents for Jordan (Settlor of the Hawk Mountain Trust) for the benefit of her son.⁸ Eisen acknowledges never having spoken to Jordan in his tenure as her attorney. Mirra initiated an action end the trust after Jordan's son's death, and attempted to collect \$8 million in forged loan notes to RAM Capital Group by the Hawk LLC (asset of the trust). Eisen produced documents bearing forged signatures for Jordan for the Hawk Mountain LLC and Hawk Mountain Trust. These documents were **notarized by Virginia Hall, on December 12, 2002, in New Jersey** and witnessed by Mirra employees Kolleda, Troilo and Fred Forte. **Credit card statement(s) show Jordan in Florida on December 12, 2002.**

Jordan is (according to the forged trust documents) manager of the Hawk Mountain LLC, an asset of the Hawk Mountain Trust, and solely authorized to make

⁷ Further investigation is needed to identify the actual value of these (and other) companies in which Jordan held an interest.

⁸ Eisen now represents Mirra and the trustees, Kolleda and Joe Troilo, Mirra's in house accountant and attorney respectively.

Subtotal:
\$22,345,241.67

Subtotal:
\$65,624,443.80

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$65,624,443.80

decisions in regard to the disposition of the assets of the LLC. The Hawk Mountain LLC held assets at ML in account number 870-07004.

Exhibit 11.2: The grat trust structure calls for two trusts, the Hawk Mountain Trust and the Jude Mirra Trust, all part of the same trust structure. Jordan recently received account opening documents from Merrill Lynch for two asset accounts for the trusts opened by the trustees, Joe Troilo and Bruce Kolleda, in the name of the trusts. The documents show initial deposits of **\$38 million**. Account opening documents dated January 1, 2003 reflect \$28 million in deposits in the Hawk Mountain Trust. Account opening documents dated September 2, 2003 reflect \$10 million in deposits in the Jude Mirra Trust.

Exhibit 11.3: Carlyn McCaffrey, Jordan's trust and estate attorney, Weil, Gotshal & Manges, asked Eisen for all bank or brokerage account statements for the trusts as these assets were undisclosed previously. Eisen stated: "The trust's interest in the Hawk Mountain LLC is the only trust asset. Accordingly, there are no bank or brokerage statements."

Exhibit 11.4: The trustees stopped required payments to Jordan in 2007 defaulting on a total of **\$3.3 million** to date. Eisen, when queried by McCaffrey admitted these payments were not paid as required. Walsh told Jordan that, in 2007, Tropiano, accountant for Mirra, told him "it would not be necessary to help in the preparation of the instructions" (although they were required to continue for 3 more years under the trust provisions) (see email, Walsh/Woodhouse).

Exhibit 11.5: Joseph Troilo, Jr., Esq., trustee of the Hawk Mountain Trust, attempted via four email entreaties, to obtain a signed release and indemnification of the trustees from Jordan, without success. Eisen, during the aforementioned account, produced the indemnification of the trustees of the Hawk Mountain Trust, bearing showing forged signature for Jordan, **notarized by Danielle Stewart, on November 19, 2009, in Sharon Hill, Pennsylvania. Credit card statement(s) show Jordan in New York City.**

Exhibit 11.6: Forged signature for Jordan on a document disclaiming of her son's right to proceeds of Mirra's trust, witnessed by Troilo, Kolleda, Mirra and Shauna Mirra (Ray Mirra's wife), **notarized by Virginia Hall, on June 30, 2009, in New Jersey. Credit card statement(s) show Jordan in New York City on June 30, 2009.**

Exhibit 11.7: Forged signature for Jordan on a document purporting her resignation as protector for Mirra's trust on June 30, 2009.

Subtotal:
\$22,345,241.67

Subtotal:
\$106,924,443.80

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67**

**Damages
To
Jordan:
Subtotal:
\$106,924,443.80**

Exhibit 11.8: The due diligence documents for the JP Morgan mortgage (based on forged signatures for Jordan, see exhibit 4.7), analyzes the Hawk Mountain Trust/LLC documents provided by Mirra, that are materially different from the forged documents provided by Eisen as mentioned above, as follows:

- The forged Hawk Mountain documents provided by Eisen to Jordan and McCaffrey delineate Jordan's sole power to manage and dispose of the assets of the Hawk Mountain LLC (ML account number 870-07004).
- The JPMorgan analysis of the Hawk Mountain documents provided by Mirra indicate that Troilo and Kolleda, trustees, share authority as managers, imbuing them with co-equal authority with Jordan to manage and dispose of the assets of the Hawk Mountain LLC (ML account number 870-07004)

**Subtotal:
\$22,345,241.67**

**Subtotal:
\$106,924,443.80**

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$106,924,443.80

Section 12. Additional Promissory Notes from Jordan/Hawk Mountain LLC to Mirra Controlled Entities.

Summary of Promissory Notes with interest calculations:

Exhibit 12.1: December 4, 2003 for \$1,050,000 plus \$500,000 line of credit
Borrower: RAM Capital
Lender: Hawk Mountain LLC
Interest Rate: 6% per annum compounded semi-annually

	Principal	Months	Semi Annual Interest at 6%	
12/4/2003	\$ 500,000.00	2/27	\$ 2,219.18	\$ 502,219.18
6/30/2004	\$ 502,219.18	0.5	\$ 15,066.58	\$ 517,285.75
12/31/2004	\$ 517,285.75	0.5	\$ 15,518.57	\$ 532,804.33
6/30/2005	\$ 532,804.33	0.5	\$ 15,984.13	\$ 548,788.46
12/31/2005	\$ 548,788.46	0.5	\$ 16,463.65	\$ 565,252.11
6/30/2006	\$ 565,252.11	0.5	\$ 16,957.56	\$ 582,209.67
12/31/2006	\$ 582,209.67	0.5	\$ 17,466.29	\$ 599,675.96
6/30/2007	\$ 599,675.96	0.5	\$ 17,990.28	\$ 617,666.24
12/31/2007	\$ 617,666.24	0.5	\$ 18,529.99	\$ 636,196.23
6/30/2008	\$ 636,196.23	0.5	\$ 19,085.89	\$ 655,282.12
12/31/2008	\$ 655,282.12	0.5	\$ 19,658.46	\$ 674,940.58
6/30/2009	\$ 674,940.58	0.5	\$ 20,248.22	\$ 695,188.80
12/31/2009	\$ 695,188.80	0.5	\$ 20,855.66	\$ 716,044.46
6/30/2010	\$ 716,044.46	0.5	\$ 21,481.33	\$ 737,525.79
12/31/2010	\$ 737,525.79	0.5	\$ 22,125.77	\$ 759,651.57
4/30/2011	\$ 759,651.57	0.3	\$ 15,193.03	\$ 774,844.60
	Total Interest		\$ 274,844.60	

	Principal	Months	Semi Annual Interest at 6%	
12/4/2003	\$ 1,050,000.00	2/27	\$ 4,660.27	\$ 1,054,660.27
6/30/2004	\$ 1,054,660.27	0.5	\$ 31,639.81	\$ 1,086,300.08
12/31/2004	\$ 1,086,300.08	0.5	\$ 32,589.00	\$ 1,118,889.08
6/30/2005	\$ 1,118,889.08	0.5	\$ 33,566.67	\$ 1,152,455.76
12/31/2005	\$ 1,152,455.76	0.5	\$ 34,573.67	\$ 1,187,029.43
6/30/2006	\$ 1,187,029.43	0.5	\$ 35,610.88	\$ 1,222,640.31
12/31/2006	\$ 1,222,640.31	0.5	\$ 36,679.21	\$ 1,259,319.52
6/30/2007	\$ 1,259,319.52	0.5	\$ 37,779.59	\$ 1,297,099.11
12/31/2007	\$ 1,297,099.11	0.5	\$ 38,912.97	\$ 1,336,012.08
6/30/2008	\$ 1,336,012.08	0.5	\$ 40,080.36	\$ 1,376,092.44
12/31/2008	\$ 1,376,092.44	0.5	\$ 41,282.77	\$ 1,417,375.22
6/30/2009	\$ 1,417,375.22	0.5	\$ 42,521.26	\$ 1,459,896.47
12/31/2009	\$ 1,459,896.47	0.5	\$ 43,796.89	\$ 1,503,693.37
6/30/2010	\$ 1,503,693.37	0.5	\$ 45,110.80	\$ 1,548,804.17
12/31/2010	\$ 1,548,804.17	0.5	\$ 46,464.13	\$ 1,595,268.29
4/30/2011	\$ 1,595,268.29	0.3	\$ 31,905.37	\$ 1,627,173.66
	Total Interest		\$ 577,173.66	

Subtotal:
\$22,345,241.67

Subtotal:
\$107,776,462.06

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$107,776,462.06

Exhibit 12.2: April 1, 2005 for \$100,000 plus \$6,000,000 line of credit
Borrower: RAM Capital
Lender: Hawk Mountain LLC
Interest Rate: 6% per annum compounded annually

	Principal	Months	Interest at 6% per annum	
4/1/2005	\$ 100,000.00	3/4	\$ 4,500.00	\$ 104,500.00
12/31/2006	\$ 104,500.00	12	\$ 6,270.00	\$ 110,770.00
12/31/2007	\$ 110,770.00	12	\$ 6,646.20	\$ 117,416.20
12/31/2008	\$ 117,416.20	12	\$ 7,044.97	\$ 124,461.17
12/31/2009	\$ 124,461.17	12	\$ 7,467.67	\$ 131,928.84
12/31/2010	\$ 131,928.84	12	\$ 7,915.73	\$ 139,844.57
4/30/2011	\$ 139,844.57	0.3	\$ 2,796.89	\$ 142,641.46
	Total Interest		\$ 42,641.46	

	Principal	Months	Interest at 6% per annum	
4/1/2005	\$ 6,000,000.00	3/4	\$ 270,000.00	\$ 6,270,000.00
12/31/2006	\$ 6,270,000.00	12	\$ 376,200.00	\$ 6,646,200.00
12/31/2007	\$ 6,646,200.00	12	\$ 398,772.00	\$ 7,044,972.00
12/31/2008	\$ 7,044,972.00	12	\$ 422,698.32	\$ 7,467,670.32
12/31/2009	\$ 7,467,670.32	12	\$ 448,060.22	\$ 7,915,730.54
12/31/2010	\$ 7,915,730.54	12	\$ 474,943.83	\$ 8,390,674.37
4/30/2011	\$ 8,390,674.37	0.3	\$ 167,813.49	\$ 8,558,487.86
	Total Interest		\$ 2,558,487.86	

Subtotal:
\$22,345,241.67

Subtotal:
\$110,377,591.38

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$110,377,591.38

Exhibit 12.3: September 30, 2006 for \$1,689,394 plus \$2,500,000 line of credit
Borrower: RAM Capital
Lender: Gigi Jordan
Interest Rate: 6% compounded semi-annually

	Principal	Months	Semi Annual Interest at 6%	
9/30/2006	\$ 1,689,394.00	0.25	\$ 25,340.91	\$ 1,714,734.91
6/30/2007	\$ 1,714,734.91	0.5	\$ 51,442.05	\$ 1,766,176.96
12/31/2007	\$ 1,766,176.96	0.5	\$ 52,985.31	\$ 1,819,162.27
6/30/2008	\$ 1,819,162.27	0.5	\$ 54,574.87	\$ 1,873,737.13
12/31/2008	\$ 1,873,737.13	0.5	\$ 56,212.11	\$ 1,929,949.25
6/30/2009	\$ 1,929,949.25	0.5	\$ 57,898.48	\$ 1,987,847.73
12/31/2009	\$ 1,987,847.73	0.5	\$ 59,635.43	\$ 2,047,483.16
6/30/2010	\$ 2,047,483.16	0.5	\$ 61,424.49	\$ 2,108,907.65
12/31/2010	\$ 2,108,907.65	0.5	\$ 63,267.23	\$ 2,172,174.88
4/30/2011	\$ 2,172,174.88	0.3	\$ 43,443.50	\$ 2,215,618.38
	Total Interest		\$ 526,224.38	

	Principal	Months	Semi Annual Interest at 6%	
9/30/2006	\$ 2,500,000.00	0.25	\$ 37,500.00	\$ 2,537,500.00
6/30/2007	\$ 2,537,500.00	0.5	\$ 76,125.00	\$ 2,613,625.00
12/31/2007	\$ 2,613,625.00	0.5	\$ 78,408.75	\$ 2,692,033.75
6/30/2008	\$ 2,692,033.75	0.5	\$ 80,761.01	\$ 2,772,794.76
12/31/2008	\$ 2,772,794.76	0.5	\$ 83,183.84	\$ 2,855,978.61
6/30/2009	\$ 2,855,978.61	0.5	\$ 85,679.36	\$ 2,941,657.96
12/31/2009	\$ 2,941,657.96	0.5	\$ 88,249.74	\$ 3,029,907.70
6/30/2010	\$ 3,029,907.70	0.5	\$ 90,897.23	\$ 3,120,804.93
12/31/2010	\$ 3,120,804.93	0.5	\$ 93,624.15	\$ 3,214,429.08
4/30/2011	\$ 3,214,429.08	0.3	\$ 64,288.58	\$ 3,278,717.66
	Total Interest		\$ 778,717.66	

Subtotal:
\$22,345,241.67

Subtotal:
\$111,682,533.42

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$111,682,533.42

Exhibit 12.4: September 30, 2006 for \$988,836 plus \$250,000 line of credit
Borrower: Valley Creek Estates
Lender: Gigi Jordan
Interest Rate: 6% per annum compounded semi-annually

	Principal	Months	Semi Annual Interest at 6%	
9/30/2006	\$ 988,836.00	0.25	\$ 14,832.54	\$ 1,003,668.54
6/30/2007	\$ 1,003,668.54	0.5	\$ 30,110.06	\$ 1,033,778.60
12/31/2007	\$ 1,033,778.60	0.5	\$ 31,013.36	\$ 1,064,791.95
6/30/2008	\$ 1,064,791.95	0.5	\$ 31,943.76	\$ 1,096,735.71
12/31/2008	\$ 1,096,735.71	0.5	\$ 32,902.07	\$ 1,129,637.78
6/30/2009	\$ 1,129,637.78	0.5	\$ 33,889.13	\$ 1,163,526.92
12/31/2009	\$ 1,163,526.92	0.5	\$ 34,905.81	\$ 1,198,432.73
6/30/2010	\$ 1,198,432.73	0.5	\$ 35,952.98	\$ 1,234,385.71
12/31/2010	\$ 1,234,385.71	0.5	\$ 37,031.57	\$ 1,271,417.28
4/30/2011	\$ 1,271,417.28	0.3	\$ 25,428.35	\$ 1,296,845.62
	Total Interest		\$ 308,009.62	

	Principal	Months	Semi Annual Interest at 6%	
9/30/2006	\$ 250,000.00	0.25	\$ 3,750.00	\$ 253,750.00
6/30/2007	\$ 253,750.00	0.5	\$ 7,612.50	\$ 261,362.50
12/31/2007	\$ 261,362.50	0.5	\$ 7,840.88	\$ 269,203.38
6/30/2008	\$ 269,203.38	0.5	\$ 8,076.10	\$ 277,279.48
12/31/2008	\$ 277,279.48	0.5	\$ 8,318.38	\$ 285,597.86
6/30/2009	\$ 285,597.86	0.5	\$ 8,567.94	\$ 294,165.80
12/31/2009	\$ 294,165.80	0.5	\$ 8,824.97	\$ 302,990.77
6/30/2010	\$ 302,990.77	0.5	\$ 9,089.72	\$ 312,080.49
12/31/2010	\$ 312,080.49	0.5	\$ 9,362.41	\$ 321,442.91
4/30/2011	\$ 321,442.91	0.3	\$ 6,428.86	\$ 327,871.77
	Total Interest		\$ 77,871.77	

Some or all of the principle amounts reflected in these loans to Mirra entities are reflected in the forged wire transfers represented in section 7. For the purposes of calculating damages to Jordan, only the interest on these loans is included in the subtotal (an ongoing accounting on this issue is being conducted).

Subtotal:
\$22,345,241.67

Subtotal:
\$112,068,414.81

Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67

Damages
To
Jordan:
Subtotal:
\$112,068,414.81

Section 13. Miscellaneous Exhibits

Exhibit 13.1: Joe Tropiano, Joe Troilo, and Ian Swindale conspire to remove Jordan's friend, Rita Cristman as beneficiary of the Sophie Trust that Jordan settled (\$1 million), leaving Mirra as sole beneficiary. Swindale states on July 7, 2008: **"It would be nice to have Gigi's wishes in writing but for now....one less problem!!!"** (See email 13.1.)

Exhibit 13.2: Forged signature for Jordan **notarized by Virginia Hall, on September 15, 1999, in Stateline, Nevada** for the incorporation of Bio-Management, Inc. Gigi Jordan listed as president. Jordan has no knowledge of this company or these documents. **Credit card statement(s) show Jordan in California on September 15, 1999.** A Certificate of Amendment was filed with the registrar dated April 7, 2000, bearing a forged signature for Jordan, changing the name from Bio-Management, Inc. to Cell-Matrix, Inc. Documentation of the January 16, 2002 merger of Cell-Matrix with Cancervax, a publicly traded company, bear a forged signature for Jordan. Later, the sale of Cancervax to Micromet, a privately held German company, for \$7.5 million. Jordan received none of the proceeds of this sale. March 31, 2004, \$2,183,975.00 transfers to Bank Julius Bar identified, as "Cancervax" on BJB statement, and transfers out (in the manner previously described in section 1).

Exhibit 13.3: Forged signature for Jordan on bank account opening documents, M&T Bank. Cover letter from Troilo faxing the account opening documents from Pennsylvania, November 8, 2006. Troilo states: **"Gigi has executed the necessary documents."** **Credit card statement(s) show Jordan in New York City on November 8, 2006.**

Exhibit 13.4: Multiple forged signatures for Jordan on audit documents for Great Point Partners and the BioMed Fund, Hawk Mountain LLC investment. Dates spanning 2003-2007.

Exhibit 13.5: Forged signature for Jordan on document to dissolve Jordan's Sophie trust. On May 28, 2009, J. Troilo sends a "draft" of a letter Jordan should send to the trustees, Nautilus Trust, to dissolve the trust. On June 17, 2009, Troilo sends a second email pushing Jordan to approve and send the letter. Troilo submits forged document to trustees. The trust is dissolved without Jordan's knowledge.

Exhibit 13.6: Schedule of 72 Mirra companies registered in 9 states, none of which were disclosed on the Separation and Distribution Agreement, as required.

Subtotal:
\$22,345,241.67

Subtotal:
\$112,068,414.81

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67**

**Damages
To
Jordan:
Subtotal:
\$112,068,414.81**

Exhibit 13.7: In 2003, Mirra approached Jordan regarding a proposed \$1 million investment by the Hawk Mountain LLC into a medical venture capital fund run by Jeffrey Jay, MD, BioMedical Value Fund (BioMed). The Hawk Mountain LLC was the sole asset of the Hawk Mountain Trust for the benefit of Jordan's son and Jordan was the manager and solely authorized to make investment decisions on behalf of the Hawk Mountain LLC. Jordan agreed.

In 2005, Mirra again approached Jordan regarding another investment to a \$1 million capital call commitment by Hawk Mountain LLC for another medical fund run by Dr. Jay, Great Point Partners I L.P. (GPPI).

As previously documented in Section 11, signatures for Jordan on the documents related to the establishment of the Hawk Mountain Trust and LLC provided by the trustees (Joseph Troilo, Jr., Esq. and Bruce Kolleda, CPA, both longtime employees of Mira, who is the "protector" of the trust) are forged, thus it is not clear what powers over the management of the LLC might be reflected in authentic documents. However, as previously mentioned, in the forged documents provided to Jordan and her trust and estate attorney, Carlyn McCaffrey, Jordan is solely authorized to make all decisions as to the disposition of the assets held by the LLC.

In documents received from GPPI and BioMed Jordan's signature on the Subscription Agreement, Investment Questionnaire, Limited Partnership Agreement, W-9, and others are inauthentic. Further, the forms were prepared by Joseph Troilo, Jr. Esq. and intentionally omit and/or misrepresent Jordan's basic contact information which would have resulted in Jordan receiving material and important facts essential to the investment decision from reaching Jordan. For example, for investor's email address "none" is listed in spite of the fact that Troilo emailed Jordan on at least a weekly basis for over 10 years and Jordan had the same email address since 1998. For address, Troilo provided a home street address for Jordan that did not receive U.S. Postal Service (as it was in a remote mountainous location). Troilo was well aware of the P.O. Box used to correspond with Jordan at this location which was the proper contact address.

Had Jordan received the Limited Partnership Agreement and the Private Placement Memorandum, a prospective of the fund management and overview of its investments, she would have become aware of the fact that Mirra was a paid advisory board member and that substantial investment by the fund were committed to "Specialty Pharmacy", a class of business Jordan and Mirra jointly

**Subtotal:
\$22,345,241.67**

**Subtotal:
\$112,068,414.81**

**Jordan's Assets
Pledged Via
Forged Documents:
Subtotal:
\$22,345,241.67**

**Damages
To
Jordan:
Subtotal:
\$112,068,414.81**

partnered in. These disclosures would have certainly raised questions by Jordan in regard to the investment.

The actual transfers of the initial \$1 million into BioMed were made via forged wire transfer authorization as were the transfers to GPPI in regard to capital calls (see Section 7). Also see correspondence between Jordan's attorneys and Mary Flynn, attorney for GPPI.

**Subtotal:
\$22,345,241.67**

**Subtotal:
\$112,068,414.81**

1. **Total:**

Jordan's Assets Pledged Via Fraudulent Documents

Grand Total: \$22,345,241.67

2. **Total:**

Damages to Jordan

Grand Total: \$112,068,414.81