

Affidavit of

Daniel L. Myers

on the 17th Day of August, 2009

AFFIDAVIT OF DANIEL L. MYERS

STATE OF FLORIDA)
COUNTY OF ORANGE)

On this day, appeared before me, the undersigned, duly authorized to administer oaths and take acknowledgements, Daniel L. Myers, after being duly sworn, deposes and says as follows:

1. My name is Daniel L. Myers. I am over the age of 18 and of sound mind. I am familiar with, and have personal knowledge of, certain facts and circumstances surrounding Attorney Richard Berman's representation of Frank L. Amodeo, and Attorney Berman's involvement in the Sunshine Companies Plan and Presidion (PBS) Plan.

2. I have been a Certified Public Accountant since 2002.

3. Mr. Amodeo initially retained me in 2004 to assist with the Sunshine Companies Plan and, subsequently, the Presidion (PBS) Plan.

4. I first met Attorney Berman in 2004. He had been Mr. Amodeo's attorney for several years and continued to act as his primary legal advisor through the end of 2006.

5. Beginning in 2004 and continuing through 2006, I met with the Internal Revenue Service ("IRS") on numerous occasions to discuss matters related to the Sunshine Companies Plan and Presidion (PBS) Plan, particularly the nonpayment of payroll taxes.

6. Attorney Berman was made aware of all matters discussed during my meetings with the IRS, including the nonpayment of payroll taxes.

7. Additionally, throughout 2005 and 2006, Attorney Berman was present in numerous meetings where the Presidion (PBS) Plan was discussed and documented.

8. The Presidion (PBS) Plan was a strategy to resolve various problems encountered by the Professional Employer Organizations ("PEO") whereby the payroll taxes would be used to fund certain transactions and immediate obligations such as healthcare insurance and worker's compensation insurance. The plan was to use the payroll taxes to get the company stable and once that occurred, the company would then be taken public or sold to another publicly traded entity. The proceeds would then be used to pay off any and all existing tax liability.

9. In or about December of 2005, there was a meeting with all key advisors in Mr. Amodeo's office in which the Presidion (PBS) Plan was discussed and presented by Mr. Amodeo. Specifically, Mr. Amodeo discussed how the payroll tax liability of the Presidion PEOs had increased by approximately \$60 million during 2005 in order to pay Presidion's primary creditors (i.e. the workers compensation insurance, secured creditors, etc.). Attorney Berman was present at this meeting. During the entire length of the meeting, as well as subsequent to that meeting, at no time did Attorney Berman express surprise or concern as to the legality of the Presidion (PBS) Plan.

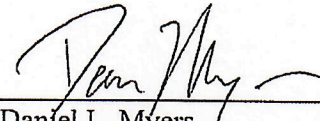
10. After this meeting, Attorney Berman became an officer and director of Mirabilis, the primary recipient of the unpaid payroll taxes of Presidion (PBS) during 2006.

11. On July 20, 2006, Mr. Amodeo, Sharmilla Khanokar (a CPA employed by Rachlin Cohen & Holtz), and I met with Attorney Berman in his firm's Ft. Lauderdale, Florida office to complete preparation of our presentation to the IRS.


12. After meeting with the IRS representatives to discuss a potential final resolution and compromise of the unpaid payroll taxes of Presidion (PBS), we again met with Attorney Berman to discuss the outcome of the meeting.

13. During the two (2) years I worked with Attorney Berman, he never informed me that the Presidion (PBS) Plan, which included the nonpayment of payroll taxes, could result in personal criminal liability.

FURTHER AFFIANT SAYETH NOT.


Daniel L. Myers

SWORN TO AND SUBSCRIBED before me on the 17th day of August, 2009 to certify which witness my hand and seal of office.


Notary Public in and for the State of Florida

Produced as
identification
Florida Business License
M-620-172-70-064-0



SUSAN R. SCHEIB
MY COMMISSION # DD 594569
EXPIRES: October 8, 2010
Bonded Thru Budget Notary Services