

United States of America :
Plaintiff, :
v. :
Joseph Cammarata :
Defendant. :

RECEIVED
FEB 20 2024
AT 8:30
CLERK, U.S. DISTRICT COURT - DNJ

Case #: 22-cr-639-PGS

REPLY TO THE GOVERNMENTS OPPOSITION TO THE DEFENDANT'S RULE 29 MOTION FOR ACQUITTAL AND RULE 33 MOTION FOR A NEW TRIAL

Defendant, Joseph Cammarata, hereby files this reply to the government's opposition to his post-trial motions for an acquittal or for a new trial, pursuant to Fed. R. Crim. P. 29 and 33 (ECF# 134).

PRELIMINARY STATEMENT

The government failed to prove an essential element of 26 USC 7201, thus warranting a dismissal of the indictment. In a criminal tax case the government is required to give the Defendant the benefit of the doubt for any expense deductions that the IRS cannot categorically prove is not a business expense. In this case the Defendant is attesting that in his revised spreadsheet he has removed any personal expenses from the bank records and they only include his business expenses and qualified deductions. The government's response (ECF# 136 hereinafter "government BS") was over sixty (60) pages of a word salad, that evidenced complete desperation and misdirection. The Defendant, has been on the record since the arraignment, in stating that he has not had any access to his own files, bank, brokerage and credit card statements, which continued in every motion, hearing, and even the trial. There is no possible dispute to that fact and can direct the court to every single pre-trial motion, hearing, and trial transcript. While the Defendant categorically objects to the government's irrelevant narrative and gross mischaracterizations, if not fabrications, of the first nine (9) pages (that was related to a corrupted fraud conviction and not tax evasion), the Defense will stay on the fact that there was not and is not any tax due and owing.

This reply is specifically addressing the tax due and owing elements of the five (5) tax evasion counts and the suppression of material and exculpatory evidence in violation of Fed. R. Crim. P 16, Brady, inter alia. The Defendant has also contended since the beginning of the case and trial that his business expenses and losses always offset any tax due and owing that the government charged him attempting to evade. Attached to this reply is Exhibit B, which is the revised and now attested spreadsheet of his irrefutable business expenses and losses that he incurred during the tax years 2015-2019. There is now, no question that the government had these expenses in their possession and did not give the Defendant credit for, or provide them to the IRS agents, causing them to calculate a false tax deficiency, which was admitted at trial.

FACTUAL BACKGROUND

Mr. Cammarata has had significant financial success through hard work and had always complied with all of his legal obligations including taxes, without issue. He was always aware through multiple attorneys and accountants

that the securities class action settlement funds that he had been paid since 2008 was a small percentage of a prorated portion of a recognized loss that was determined by the settlement courts' plan of allocations. This was also testified to at trial by several witnesses including Mr. Mazur. Mr. Cammarata had enormous business expenses during the time of 2015-2019, because he was a venture capital and angel investor in at least 30 businesses, which is not only indisputable, but the government has also referenced many of these businesses by name, including in the SEC's TRO ordered by judge Kenney on November 4th, 2021. As with most venture capital and angel investors, they make many diversified investments and suffer many failures and losses, in hopes that 1 out of 10 are the ones that become successful enough to far exceed the losses of all the others. This has worked well for Mr. Cammarata throughout his career where he invested about \$200k into Liquid Claims and sold it for approximately \$8 million. Then starting in 2010 he invested over \$5 million in SpeedRoute, which he sold 80% for \$32 million in 2016. Those successes alone made up for the losses he had made in other business over the years and he would have continued that trend, if these corrupt government prosecutors had not charged him with a crime that did not exist (twice now), irreparably damage his name and reputations, terminate the jobs of over 38 people Mr. Cammarata employed, destroy every businesses and investment of his, and use the SEC TRO to unconstitutionally freeze all his assets of over \$75 million the day he was arrested on November 3rd, 2021. The SEC case and TRO were without subject matter jurisdiction or due process and was a conspiracy to make sure Mr. Cammarata had no access to civil defense to fight, and certainly violated the 6th amendment in denying him proper and timely criminal defense, in almost every single request and motion. In this tax case, the government is again caught flat-footed by knowing all Mr. Cammarata's expenses were business and having them all in their possession at all times. The reason the Defendant did not put the income on his tax returns, was because he also did not put the far exceeding business deductions. He simply netted his taxes and that is why there was never a tax due and owing.

As previously stated, the Defendant has been very clearly on the record in being denied, not only his own business records, files, and notes, but also his bank, brokerage, and credit card statements that he has requested in every pre-trial motion, hearing, and throughout trial and the deliberation challenges. That is a fact that the government has not addressed, other than vociferously stating they "complied with all their obligations". This motion will include references and quotes by the Court acknowledging that the records and expenses were material and critical to Mr. Cammarata's defense and for a fair trial, and the Court tried to have the government comply with directions and Orders, to no avail. Despite the fact that the settlement payments that the government charged as "income", were actually securities class action settlement payments, that are not taxable, by the government's own admission, the prosecution needed to suborn perjury and coach many of their witnesses to coerce the jury into believing there was a fraud. This of course, without any actual criminal elements of fraud, a single victim and or loss identified, even a single fraudulent claim form, phony trade report, the blatantly false "two essential facts" (paragraph 13 of this indictment) that were material misrepresented to the grand jury to obtain a defective indictment, violation of the 5th amendment, and lack of tribunal jurisdiction. All of that notwithstanding, the near entirety of the tax case testimony and evidence (much perjured and tampered) was presenting the jury with fraud charges, not tax evasion. Then the fact that almost all of the evidence was beyond December 31st, 2019, also allowed the prosecution to constructively amend the indictment to allow the jury to convict the Defendant, for

acts that were not tax evasion and also past the 2019 tax year. These charges that the Defendant was literally charged with were not found by the grand jury and listed as charges in the indictment.

The government has also continued to engage in prosecutorial misconduct to mislead the jury and continue to deceive the court in their response, by averring that "the government showed that Cammarata took more than \$10 million of alleged business expenses deductions for "marketing" for AlphaPlus, SSA Tech..." see government BS p. 21. And, "Although Cammarata failed to report millions of dollars of fraud income that he received from AlphaPlus, there was compelling evidence at trial that Cammarata claimed spurious or nonexistent deductions in an effort to further reduce the federal income taxes that he paid. These phony deductions ranged from the comically impenetrable deduction for "service funding," see Gx-359, the many prosaic deductions amounting to more than \$10 million for marketing expenses for firms that did virtually no marketing" see government BS p. 9. They went onto claim, "Grossly inflated marketing expenses were not the only tax deduction subterfuge that Cammarata perpetrated on his tax returns. He also claimed a \$411,745 business deduction for "service funding" see government BS p. 21. And finally, "Likewise, Cammarata submitted an \$2.1 million itemized deduction for AlphaPlus for tax year 2019 that was entirely blank." See government BS p. 22.

The Defense raises the government's deception on the court, to falsely assert the appearance that the government already gave him over \$10,411,745 in business deductions and try to claim that they were spurious, nonexistent, grossly inflated, subterfuge, and phony. However, the first thing the court needs to be aware of is that these expenses, marketing or otherwise, were not relevant to Mr. Cammarata's tax returns. Second the government never showed a single email as to how the labels of "marketing" or "service funding" were on the tax returns, as the government's own witness Troy Eisner testified that the numbers came from the Defendant's two partners and again nowhere did anyone, to the Defendant's knowledge ever classify the expenses as marketing. Please find attached as Exhibit E, which is marked with the government's bates stamp of USA005768, which has been provided to the government by Mr. Eisner the accountant for Mr. Cammarata (these pages have addition notes handwritten by the accountants, but will limit this exhibit to one page as an example). That Exhibit E, is the exact spreadsheet that Mr. Cammarata emailed to the Eisner CPA accounting firm, which included some of the tax information that was provided by Erik Cohen and David Punturieri, that Mr. Cammarata forwarded along as Mr. Eisner testified to at trial. Nowhere on the provided tax information was there anything labeled "marketing" or "service funding" expenses, which should also demonstrate that the accountants attached those labels on his own.

It should be clear that the \$10 million in "marketing" were actual business expenses over the 5-year period, which were the payment of the settlement rewards to the clients of AlphaPlus. For example, at a standard twenty percent (20%) contingency fee that AlphaPlus may charge its clients that means the AlphaPlus business took in \$12.5 million of total settlement rewards on behalf of its clients and retained \$2.5 million for their service fees and paid out the clients the \$10 million. Whatever you want to classify it as, even as marketing, they were undeniable business expenses that Erik Cohen affirmed under oath. While those few pages were to distract from the issues that: a) Mr. Cammarata never provided the classification for those expenses, calling the \$10 million client payments as marketing expenses was never Mr. Cammarata's doings, they were likely classified by Eisner and were

still legal business expenses that could have been classified as marketing; b) these were valid business expenses and the deductions were allowable and at trial, the net income amount was accurately reported for AlphaPlus, after the business deductions (\$10 million) whether client payments, "marketing" or any other classification, would have not changed the tax due and owing and that was not disputed. Again the government was trying to distract and confuse the jury with "subterfuge"; c) the most important element of that entire ridiculous argument, is that all of it was AlphaPlus! The government went on at trial and several pages in the post-trial response about the fake "marketing" expenses and none of them had anything to do with Mr. Cammarata's 2015-2019 tax returns charged in the indictment. Yes, AlphaPlus may have taken in \$12.5 million and paid its clients \$10 million in those years and the accountant classified it as marketing, instead of client marketing or payments, but it not only had no impact on any tax due and owing, it also had no impact or effect on Mr. Cammarata's tax charges. That was further evidence of the Fed. R. Evidence R. 403 violations and intending to confuse the jury and engage in a constructive amendment to the indictment.

The Defendant does not contest that he received approximately \$16 million in securities class action settlement payments on trades that he owned and assigned to his entities. He also does not contest that even if the government wants to allege it was somehow "fraudulent" without any proof, duplicate trades, a single identifiable victim or loss and that there was willful tax evasion, because the government also suppressed the 1042-S, 1099, and claim settlement letters from the Defendant, IRS, and jury, then there are still over \$18.5 million of qualified business expenses and there was never a tax due and owing.

LEGAL ARGUMENTS

If we remove the superfluous and inflammatory language from the government's response and stick to the fact that in the face of all of their attempts to validate their case, there is no genuine dispute that, when the business expenses are no longer suppressed and the IRS, the probation office, the court, or a new jury calculate the tax due and owing for the years 2015-2019 there is none. It is also well established that a motion "filed by a pro se litigant is to be liberally construed and 'however inartfully pleaded, must be held to less stringent standards than formal pleadings drafted by lawyers.'" Erickson, 551 U.S. at 94 (quoting Estelle v. Gamble, 429 U.S. 97, 106, 97 S. Ct. 285, 50 L. Ed. 2d 251 (1976)). The court must consider the statute 26 USC 7201, under strict scrutiny, as "the Court has traditionally employed the strict scrutiny standard when a fundamental right is at stake. If a statute is found to burden a fundamental right, the Court has required that the statute be justified by a showing that it is necessary to promote a compelling governmental interest", Shapiro v. Thompson, 394 U.S. 618, 22 L. Ed. 2d 600, 89 S. Ct. 1322 (1969); Roe v. Wade, 410 U.S. 113, 35 L. Ed. 2d 147, 93 S. Ct. 705 (1973), and that there be no "reasonable [way] to achieve these goals with a lesser burden on constitutionally protected activity." Dunn v. Blumstein, 405 U.S. 330, 343, 31 L. Ed. 2d 274, 92 S. Ct. 995 (1972).

A. Acquittal is Necessary

The Supreme Court has, even as far back as 1965, held that "in order to sustain a conviction under 7201, the Government must prove three elements: the existence of a tax deficiency, willfulness, and some affirmative act

constituting an evasion or an attempted evasion of income taxes.”, *Sansone v. United States*, 380 U.S. 343, 85 S. Ct. 1004, 13 L. Ed. 2d 882 (1965).

While the Defendant argues that the government failed to prove willfulness by suppressing the 1042-S and 1099 forms along with the claim payment letters stating the settlement payment were not taxable, and knowingly suppressing his business expenses and losses, they could not prove beyond a reasonable doubt that a tax due and owing exists. In the instant motion for acquittal and or a new trial, the government is trying to grasp at technical arguments, using unrelated 71-year-old case law, but the only relevant fact is that there is NO EXISTENCE of a tax deficiency as a required element of 26 USC 7201.

Indeed, the government concedes in their response, “Cammarata claims that the government failed to prove a single element of each of the charged tax offenses...” see government BS p. 9. They are exactly right that with no other arguments, the government’s failure was clear, to prove not only a tax due and owing at trial, after considering the business expenses not provided to the IRS agent (as Mr. Mazur testified to), but also that there is still no possible “existence of a tax deficiency” when accurately calculating the business deductions, which is an essential and critically required element of 26 USC 7201.

Burden of Proof

The government is also playing games in dancing around the burden of proof that they had, to prove all of the elements of the alleged crime in all five (5) counts. The government’s response tries to renounce and abandon any responsibility they had to calculate the tax due and owing. The prosecution asserts that, “Cammarata claims that the government was obligated to mine his various financial records, extract apparent payments to third parties, and affirmatively disprove that those payments constituted legitimate tax deductions”, government BS p. 10. Followed up with, “Indeed, Cammarata insists that the government was not only required to unearth and give him credit for expenses that were actually deductible, but also to give him deductions that Cammarata now claims would have reduced his taxes”, see also government BD p.9-10 (where the government is playing the victim that they had no idea that the Defendant had more than \$63 of business expenses in 2018-2019, and they had no way of knowing).

Where the government is trying to back pedal and say that they, “had no obligation or requirement to prove the exact amount of tax due and owing, upon which Cammarata places primary reliance, has been squarely rejected by Third Circuit case law.” Government BS p. 11. While it is true that the government is not required to provide an exact tax due and owing, amount, they must provide the material evidence that is necessary to calculate a tax due and owing. In using the government’s own misdirected case law from *United States v. Smith*, 206 F.2d 905 (3d Cir.) 1953, “It is well settled that once the government establishes unreported income of the defendant and allows deductions claimed by him in his tax return **and others that it can calculate without his assistance...**”.

This is a critical statement citing that, in addition to any deductions that the Defendant could have claimed, if he was forced to incriminate himself under the Fifth Amendment, the government was required to use other deductions that the government “can calculate without his assistance”. If we set aside the notion that that the

government never provided (and suppressed) the business expenses not only from the Defendant, but the grand jury, the IRS who, would have calculated the deductions, if provided, and the jury, we are still left with the fact that there were over \$16.4 million of qualified business deductions in the Merrill Lynch account alone. That is also the same account that the government subpoenaed and used to calculate the "income", so they cannot now take the position that they could not calculate those deductions without the defendant's assistance or they were not required to "mine his various financial records, and unearth the expenses to extract apparent payments to third parties". These business expenses that were all contained in the Merrill Lynch accounts were not only possessed by the government, but they actually did mine through the data and extract all the payments to third parties that would have reduced a tax due and owing to zero.

That is evidence in the government's own admission that they provided the Merrill Lynch records to the Defendant's previous attorney in the EDPA case, in the government's attachment, (ECF# 136-1, page 6) called "Discovery Index". In that Discovery Index, it may have been provided to Mr. Cammarata's previous counsel in the EDPA case as part of the over 5.5M pages of discovery, in which he never saw more than 4% and certainly never those Merrill Lynch files, despite advising the government and Court that he required them for a fair trial in every pre-trial motion, hearing, and throughout the trial. Notably, in file # 5, there are three (3) Merrill Lynch files, of which the Defendant never had access to or saw, is the critical one that the government put together called "Account Checks, Deposits & Wires (Joseph Cammarata)" and is bates stamped (by the government) "Merrill_00001207-Merrill_00001574", which is a 367-page report that was extracted from Mr. Cammarata's over 22,000 pages of statements from Merrill Lynch. That 367-page custom report is most of Mr. Cammarata's Merrill Lynch, checks, deposits and wires, which the government appears to have created by extracting and mining all 22,000 pages of his Merrill Lynch statements to create the very report that he had asked for, perhaps hundreds of times on the record and never received.

To further impugn the government's conduct, the Defendant also attaches as Exhibit D, the "Discovery Index" of financial records from the EDPA trial labeled "Joseph Cammarata Financial Records". This document also proves the willful withholding of Mr. Cammarata's business expenses and credit cards that were included in the EDPA fraud trial, but specifically removed from the tax trial, where they were actually relevant. I remind the court that the prosecution essentially replayed every exhibit from the fraud trial, yet removed the most critical financial records and expenses of the tax trial that they knew were exculpatory business expenses. Please see Exhibit D and note that on that discovery index file of financial records, which would have been important to the criminal tax case, the government removed the credit card records, including Sandy Cay LLC, which was a known business entity. They removed his E-Trade brokerage account in which there were losses. From the tax case, these prosecutors also removed (and withheld), the following TD bank accounts, that were all Mr. Cammarata's known businesses: Manalapan Fitness & Wellness, Misc. Holdings Group, N328MB LLC (his smaller business aircraft and all those expenses), Pro Securities, and Traderfield Securities (which were two broker dealer businesses). Is the government to have this Court believe that they did not intentionally delete almost all of the Defendant's business records, expenses and credit cards that they are proven to have possessed for the EDPA case, but never provided

them for the tax case, as directed by ECF# 30 and Mr. Cammarata's constant and repeated requests that those were required for his defense.

The government in their response called the examples provided in the Defendant's post-trial motion, "newly found deductions", and while they may choose to foolishly argue the legitimacy of those "newly found deductions", the record has clearly established (and the defendant declares under penalty of perjury) that he never had access to, reviewed, or even saw the Merrill Lynch files or expenses, that were in the government's possession and were certainly material and exculpatory. If the Defendant is not granted an acquittal or new trial, he will seek a later motion pursuant to Fed. R. Crim. P 33(b)(1), for a new trial based on the "newly found deductions" and others that Mr. Cammarata will discover and prove within three (3) years.

Cammarata's Tax Assessment

If the government wants to claim ignorance to the business expenses contained in the records that they always had and while knowing the identities of Mr. Cammarata's business entities, they then chose not to provide the expense deductions to him or the IRS agents, there must be a proper tax due and owing calculation done prior to sentencing anyway.

We have from the Third Circuit, in *United States v. McLaughlin*, 126 F.3d 130 (1997) citing *United States v. Olbres*, 99 F.3d 28, 31 (1st Cir. 1996), "Where the jury does not determine the amount of tax evaded, the determination must be made by the trial judge." That is essentially where we are in this case. The jury was denied the (withheld) business deductions and could "not determine the amount of tax evaded", which is going to require the corrected calculation be done by either the probation officer or the court, which in any case will never have any tax deficiency by Mr. Cammarata, failing to meet an essential element of 26 USC 7201.

While the government obfuscates the essential elements of 26 USC 7201, trying to confuse the court by claiming they did not need to provide "the exact amount of tax the defendant sought to evade" in their response, the included Third Circuit jury instructions they provided in government BS p. 12 should acquit the conviction without further discussion, "First: That Mr. Cammarata had a substantial income tax deficiency;"

Mr. Cammarata never had any tax due and owing and that is why he never evaded any taxes, even if the government wanted to state the alleged income was from "fraud" and not legal securities class action settlement payments. Mr. Cammarata treated his income and expenses in an omnibus capacity and even with the "income" not tax exempt for being a settlement payment, there were almost \$19 million in qualified business deductions for the tax years 2015-2019, which always offset his alleged \$16 million of "income". That is what Mr. Cammarata was trying to convey to the court in the January 23rd, 2023 Hearing, where he had requested an in-camera meeting with the court to explain that he had offsetting expenses that the government was not providing him and or providing credit for. He always knew there was never any tax due and owing, according to how he calculated his own taxes under:

26 USC § 63. Taxable income defined.

(a) In general. Except as provided in subsection (b), for purposes of this subtitle [26 USCS §§ 1 et seq.], the term “taxable income” means gross income minus the deductions allowed by this chapter [26 USCS §§ 1 et seq.] (other than the standard deduction).

(b) Individuals who do not itemize their deductions. In the case of an individual who does not elect to itemize his deductions for the taxable year, for purposes of this subtitle [26 USCS §§ 1 et seq.], the term “taxable income” means adjusted gross income, minus—

- (1) the standard deduction,
- (2) the deduction for personal exemptions provided in section 151 [26 USCS § 151],
- (3) any deduction provided in section 199A [26 USCS § 199A], and
- (4) the deduction provided in section 170(p) [26 USCS § 170(p)].

Mr. Cammarata had always told defense counsel, prior to being pro se, that he always netted his tax amounts, and used the qualified business deductions to offset any income. That is why he did not report the income for those years, the income was not only a result of securities class action settlement payments that were not taxable, but he also had far exceeding business deductions that have now been proven by the “newly discovered” Merrill Lynch statements. The fact of the matter is that the government, for whatever reason, provided the grand jury and IRS agents with Mr. Cammarata’s alleged income, which came almost entirely from his Merrill Lynch account, yet they did not provide them with the over \$16 million of business expenses that came from the same Merrill Lynch account. The Third Circuit has already addressed this and even absent the evidenced prosecutorial misconduct, that Court held, “We observe that ‘the absence of adequate tax records [as in the case here] does not give the Commissioner carte blanche for imposing Draconian absolutes.’” See *Webb v. Commissioner*, 394 F.2d 366, 373 (5th Cir. 1968). Furthermore, where the Commissioner issues a “naked” assessment, his determination of tax due may be “without rational foundation and excessive, and not properly subject to the usual rule with respect to the burden of proof in tax cases.” See *United States v. Janis*, 428 U.S. 433, 49 L. Ed. 2d 1046, 96 S. Ct. 3021 (1976).

There should be no dispute that the determination of Mr. Cammarata’s tax due was a “naked” assessment, without the clear and obvious business expenses to entities that the government, not only knew as Mr. Cammarata’s business interests, but the expenses were in the same accounts that they used to calculate the alleged “income”. They knew Mr. Cammarata had interest in at least thirty (30) businesses during 2015-2019, saw all of the expenses being paid to those same business entities that are listed on the record and admitted to in open court, yet for 2018 and 2019 they calculated \$63 of business expenses on \$6.6 million of income. That is the definition of being “without rational foundation and excessive, and not properly subject to the usual rule with respect to the burden of proof in tax cases”. The government cannot deny the payments were business expenses and if they applied only the ones they had and knew were Mr. Cammarata’s business entities, there was no tax due and owing.

The Government Acquiesces

The government seemed to finally acknowledged the legal challenges of this criminal tax evasion conviction being sustained, in an important footnote in government BS p. 17, @ footnote #3.

“Even accepting that each of the entries itemized in Cammarata’s brief represents an actual payment made by Cammarata, and even further assuming that these payments were made to the entities that appear in Cammarata’s unattested spreadsheets, he still would not have established that any of these purported payments qualifies as legally deductible from his taxes.” “A naked spreadsheet simply does not satisfy his burden.”

There we have the government acquiescing that, if in fact those payments were made by Cammarata and were actually made to the entities that appear in the unattested spreadsheet, and they were valid business expenses and losses that qualify as legally deductible from his taxes, and if there is at least \$16,900,000 of business deductions, then there is certainly not any tax due and owing. The Defense is attaching an affidavit as Exhibit A, that is a Declaration, under penalty of perjury that all of the entries

itemized in Cammarata's brief and the revised spreadsheet attached hereto as Exhibit B, represent the actual payments made by Cammarata AND further that they are payments made to the entities that appear in the now attested spreadsheet. Although this is entirely superfluous, as the government is the one that possessed all of these expenses from the subpoenas of the banks and seizure of Mr. Cammarata's computers. Indeed, the government should not be suggesting, that in addition to much of the trial evidence tampered by Mr. Erik Cohen, that the government also falsified its own subpoenaed and bates stamped documents directly from Merrill Lynch and TD Bank, or that the banks then supplied false payments and entities on the statements. Then, once it is established that the now attested spreadsheet has \$17 million of expenses to the business entities that not only cannot be contested, but are directly from the bank subpoenas and the Defendant's seized files, is further attesting to the authenticity and there is no possibility of any tax deficiency and the government should admit, their failure is clear.

These approximately \$17 million of business expenses, were also not provided to, reviewed, or even seen by the pro se defendant prior to trial, as proven by the uncontested requests and pleadings on the record. Further to those business expenses the government has also withheld all of the Defendant's credit card statements from his American Express and Visa credit cards, that represented approximately \$2 million of other business expenses. Again, the American Express credit cards were not so much as even mentioned, and the statements were all contained in Mr. Cammarata's files that the government seized. That is why he kept requesting his "personal files, tax records, bank brokerage and credit card statements" and never received them. The fact is, that the Defendant is representing that he had at least \$18 million and likely higher than \$19 million of business expenses and qualified deductions between the tax years 2015 and 2019, regardless of whether the government withheld them or not, on \$16 million of alleged income, even if government claims it was derived from fraud. There is simply no tax due and owing possible and there never was.

B. A New Trial is Warranted

The Defendant is on the record in almost every motion, hearing, and throughout the trial, right until the November 15th, 2023 day of deliberations, argued that the government withheld his business expenses and he had never had them provided nor were they provided to the grand jury, the IRS to calculate the tax due and owing and the trial jury. The Court had acknowledged that in order for Mr. Cammarata to obtain a fair trial he needed these records and would make sure they were produced, but the government failed to comply with their obligations, in knowing that they would have been denied yet another corrupted conviction.

Prosecutorial Misconduct

The pro se Defendant, Mr. Cammarata has attested under oath in many pre-trial motions, hearings, and throughout trial that he had never been provided the Merrill Lynch, other business expenses and credit card statements, and the record is overwhelming in that regard. He has attached a sworn declaration to this response attesting to the fact that, prior to the criminal tax trial, he had never received, had access to, reviewed or even saw the Merrill Lynch file that the government possessed as "Account Checks, Deposits & Wires (Joseph Cammarata)" and is bates stamped (by the government) "Merrill_00001207-Merrill_00001574". He also attests to not receiving or had access to his American Express Platinum Business credit card statements and associated business expenses, all of which were subpoenaed directly from the banks and or were possessed by the government on Mr. Cammarata's computers that were seized, in which much of the evidence for the trial was provided from.

The Defense notes for the Court that the government's response brief once again conflates the tainted and unproven charges of fraud, in which he was not charged in this indictment, yet he argues the jury convicted him of, under the guise of the tax evasion charges. For example, in government BS p. 24, "Given the testimony, the fabricated and falsified exhibits, and Cammarata's failure to declare millions of dollars of income while asserting millions of dollars of fictitious deductions...there was a mountain of evidence establishing Cammarata's guilt." That statement alone admits that the alleged mountain of evidence was from the testimony, and the alleged fabricated and falsified exhibits, which clearly were not related to the elements of 26 USC 7201. Indeed, even if the Court is going to accept the government's unsupported words of complying with its discovery obligations, the fact remains

that a tax due and owing does not exist. While the Defendant has argued that the government, like in the EDPA fraud case knew that there was not a crime and they needed to engage in prosecutorial misconduct, including Brady violations, suborned perjury, evidence tampering, witness coaching, failing to disclose Erik Cohen's "prison immunity" verbal agreement, making material misrepresentations to the grand jury (to find unlawful probable cause), and constructively amended the indictment to get a corrupted conviction, they have no valid retort.

The prosecution has simply repeated to the Court that they complied with their "discovery obligations" or play word games to evade the truth in avoiding the actual misconduct. For example, in government BS p. 25, the prosecution claimed that they "did not withhold any exculpatory evidence" and they go onto claim that they "provided Cammarata's defense team with copies of all the records that it obtained from Merrill Lynch." Conspicuously, the government specified that they provided them "at a time when Cammarata was represented by counsel", never addressing that he was a pro se defendant who not only was required to be provided the discovery, but the record is replete with his demands for the exact two items that the government cannot deny having and does in fact prove the impossibility of a tax due and owing, which would be material and exculpatory.

Indeed, Mr. Cammarata was supplied a discovery hard drive, by Ms. Grasso, with the tax case discovery that the government provided to her in response to the Court's March 24th, 2023, Order ECF# 30 regarding discovery (requiring the government to reduce the stated excessive 2M pages and deliver to the defense, whatever evidence was related to the tax case for discovery). Mr. Cammarata first received and accessed that drive on October 24th, 2023 and his access was limited to fifty (50) minutes, per MCCI policy of 50 minutes on each Tuesday from 1 to 1:50pm. While that was the only time that Mr. Cammarata had accessed any discovery provided to him by Ms. Grasso prior to the trial (for a total of 50 minutes), it was not difficult to see that the government was willfully withholding material and exculpatory evidence from Mr. Cammarata.

Please reference the government's "Discovery Index" contained in government BS, ECF# 136-1 on page 6. This document is what the government has represented to this Court that it provided to Mr. Cammarata's counsel, and they may have in the EDPA case, and perhaps it was part of the over 2M pages that the Court's order required the government to reduce to what is relevant and material to the tax case. The government did in fact partially comply with the Court's order (ECF# 30) in that they culled down the over 2M (which was actually over 5.5M pages) of discovery from the EDPA case, to what they considered was relevant and material to the instant tax case and trial. The Defendant admits that the government did provide that to Ms. Grasso, and she did supply that Discovery Drive to the MCCI that Mr. Cammarata reviewed on October 24th, 2023 (for his weekly 50 minutes which the next Tuesday was pre-trial motions in the tax case and then the trial began). However, the Merrill Lynch "Account Checks, Deposits & Wires (Joseph Cammarata)" file was not included, nor was any Merrill Lynch statements or American Express, or other credit card expenses or payments.

Mr. Cammarata represents to the court and attests in his declaration that not only is the government misrepresenting to the court, but has willfully withheld the material and exculpatory evidence, of at least the Merrill Lynch statements and will now provide the documented proof. Please see Exhibit C, which are the screenshots of the discovery drive that Ms. Grasso sent to Mr. Cammarata that the government provided as their compliance with Brady, Fed. R. Crim. P. 16 and the Court's Order of providing all the relevant and material discovery for the tax trial.

The government did drastically reduce the over 5M pages of discovery from the "Discovery Index" they provided the Court in their Response (ECF# 136-1, page 6), however, that was the "Discovery Index" for the EDPA fraud trial and even if provided to some counsel some previous time, it was never provided to Mr. Cammarata and more importantly did not comply with the Court's Order. Therefore, in Exhibit C, there is the new, post ECF# 30 (allegedly compliant), "Tax Case Discovery Index" provided to Ms. Grasso and then to Mr. Cammarata, which is now two (2) pages, as opposed to the twelve (12) pages provided for the EDPA trial. In this regard, the government complied with the order as they reduced the discovery down to what they determined to be relevant and material. This supposed compliant, "Discovery Index" provided for the tax case was properly labeled and the files were accurate, but remarkably the Court will see that, in the newly provided, Tax trial "Discovery Index" there is no longer any Merrill Lynch files, despite having required them to calculate the "income".

To validate that this was an overt act of misconduct, I further direct the Court to review the screenshots provided from the (ECF # 30 compliant) new tax trial discovery, that the government represented was everything relevant and material. Please see the government's April 13th, 2023 email in their response (government BS, ECF# 136-1, p 2). This email was their effort to appear to comply with the court's then recent March 24th, 2023 Order (ECF# 30) and appeared to be doing so. Mr. Ignall stated that there were two sources, "Main SR database: 63,091 documents / 278,755 pages", and "#02 SR database: 70,311 documents / 449,907 pages". Then at the end says, "We are happy to walk you through the discovery indexes to help you identify what might be most important to preparing the tax case". The Defendant agrees and confirms that the production of discovery the government provided was what was stated in that April 14th, 2023 email in response to the many emails purporting to Comply with their discovery obligations. Now, that the government has provided their emails and confirmations that they did in fact reduce the page count for the tax case, down from many millions, to a reasonable 700,00 pages of "the most important" evidence to prepare for the tax case. The files were well laid out and sufficiently labeled, and even if Mr. Cammarata had unlimited time to view, they never contained the many different accounts of business expenses that the government had for the "fraud" case.

Now please look at Exhibit C-1, which are the government's tax case discovery files that were provided to Ms. Grasso and Mr. Cammarata, being represented as the relevant discovery and even offered the reduced "Discovery Index". As the government represented in their response, it contained a folder containing all of the tax case discovery they provided in response to ECF# 30, and also the trial transcript and exhibits from the EDPA fraud trial, which was relevant and helpful. If we focus on the first folder, labeled "Cammarata Discovery- Tax Case" and "click into it", we get to Exhibit C-2, which as the government described in its email is the discovery they produced specifically for the "Tax case" and again, after the Court's March 24th, 2023 Order. You can see that there are the appropriate subfolders labeled: "01. Return (with transcripts)", "02. Bank Records", "03. Spreadsheets", "04. Memos" and there is in fact the "Production Index" file, referenced in their April 14th, 2023 email to Ms. Grasso, (down from the previous twelve (12) pages to two (2) pages). In opening the file "Production Index" attached as Exhibit C-3, you will see a much different index than the one the government provided for the EDPA case, as this revised tax case discovery index was supposed to have all the relevant and material discovery in accordance with Brady obligations, Fed R. Crim. P. 16, and the Court's order. The "Production Index", as Exhibit C-3, was the index of the discovery files and evidence that the government represented was everything relevant to the tax case. Note, that is nicely corresponds to the files represented in C-2, and has the tax returns with transcripts, bank records, spreadsheets, and related Memos, but the court can see that there are **no bank records from Merrill Lynch** in the relevant **tax case** "Production Index". Perhaps there was an oversight in the production index and accidentally removed the Merrill Lynch records from the index? That is answered in the negative below.

Please look at the folder for all the bank records provided for the tax case, as Exhibit C-4 and there are conspicuously only records for three (3) banks, as you can see, Metropolitan Commercial Bank, PNC Bank, and TD Bank. There is no Merrill Lynch records or statements contained in any of the discovery, the indexes, or the subfolders, despite the repeated on the record requests and Court Order. Almost all of the financial records and business expenses from the EDPA case, was removed for the tax case. Interestingly, the prosecution was trying to show all of those expenses to use for motive in the "fraud" trial, trying to convey that Mr. Cammarata had a "massive burn" and his business were "hemorrhaging money" as Mr. Cohen testified. However, in the tax case the government decided those "massive burn" and businesses "hemorrhaging money" were material and exculpatory, and would prevent them from obtaining another dishonest conviction and press releases, so they simply withheld them in their ongoing and now undeniable misconduct. In an act of further suppression and distraction, is that the TD Bank records only contain one account for Mr. Cammarata, his business account PB trade LLC (Exhibit C-5). All of the other TD Bank and PNC bank records are not related to any direct income or expenses of Mr. Cammarata. Curiously, his TD Bank account in which he paid all of his Visa credit card (that he sometimes used for business expenses) and the American Express credit card that was entirely all business charges, are specifically omitted. As Mr. Cammarata attests to, his entire Merrill Lynch account records where he conducted almost all of his business, were not provided, despite constant on the record requests. Also, and consequently the government provided one of his TD Bank accounts, but did not include the account that paid approximately \$2 million in business expenses

during tax years 2015-2019 or any of the other TD Bank business accounts that were provided in the EDPA and again omitted (withheld / suppressed) in this case.

There can be no question that in addition to withholding the most material, critical and exculpatory evidence from the pro se defendant, the government engaged in deception on the grand jury, the Court and the trial jury. However, if the Court wants to discount the Brady, Rule 16, and Court Order violations, and maybe the government thought that Mr. Cammarata really had the Merrill Lynch, American Express, and TD Bank statements that were nearly the entirety of his business transactions and deductions from 2015-2019, then why did the government not provide them to the IRS to calculate the tax due and owing? Why was this material and exculpatory evidence suppressed from the grand jury and the petit jury, when the government had always possessed it? Brady and Rule 16, do not specifically require that the material evidence is suppressed from only the defendant, but suppressed from the trial evidence and the jury. Even if the government wants to falsely contend that Mr. Cammarata somehow had these critical business records, that he had been requesting from the government and Court for over a year, they also did not provide them to the grand jury (to find probable cause), the IRS (to calculate the tax due and owing), or the jury (to show that there was not \$16 million of "income" without a near \$19 million of business deductions) all of which would have proven what Mr. Cammarata has told this Court from the start, this was always a vindictive and malicious prosecution.

The defense had argued many other acts of misconduct at trial, that rose to the level of a mistrial, and Mr. Cammarata preserves those arguments if required for an appeal. Mr. Cammarata, does not feel the need to rehash them or raise all of the objections to the government's desperate flailing to try to sustain a conviction that they know was obtained through misconduct and failed to prove an essential element of tax evasion. Mr. Cammarata has had his share of prosecutorial misconduct, and corrupt witnesses and officers of the court, in the EDPA and SEC cases and knows that the government not only seeks protections through immunities, but the courts generally protect federal prosecutors and SEC attorneys, but in this particular case, there is a mountain of evidence to not only suggest, but prove that these prosecutors engaged in many violations, including Brady and Rule 16. Understanding that your Honor is soon to retire, the Defendant moves the Court to, in addition to acquittal or a new trial, to bring proper sanctions against the government attorneys for this egregious and on the record misconduct.

Conclusion

The Defendant has been denied his own files, documents, bank, brokerage and credit card statements, that he has been asking for in every one of his motions, the court's hearings, and the trial itself. One such hearing was on January 23, 2023, "Hearing on Continuance Order / Application for Bail", where there was an ongoing colloquy between Mr. Cammarata and the Court where Mr. Cammarata explained that he needed the business expense records as they were critical to his defense and without them, there could not be a fair trial. The Court not only agreed that Mr. Cammarata had a right to those records, but they needed to be provided to ensure a fair trial. From the January 23rd, 2023 hearing transcript, on page 12 @ paragraph 12 (through about p. 14 @ 9.), is where the dialogue with the Court begins, where the Mr. Cammarata explained and detailed the exact records that were required for his defense. On page 14 @ 1-7, The Defendant explaining how he needs his business expense and banking records, is quoted, "This is a tax case, that's the only defense there is; without that information, there is no defense". Importantly, on page 15 @ 9, the Court is quoted, "I agree with the right to defend yourself. So we need to obtain those records somehow". These documents that the Defendant had been requesting were exactly the bank and credit card statements that the government already had, and we saw, were never provided to Mr. Cammarata and were not provided pursuant to the Court's Order ECF# 30, even after the April 14th, 2023 email where they specifically omitted those Merrill Lynch records and never produced the American Express or TD Bank payments. On the same page 15 @ 16, Mr. Miller then again specifies Merrill Lynch account "from which he paid a lot of his business expenses".

Please refer to page 28 @ 12-19, the Court is understanding that Mr. Cammarata had almost no access to the discovery computer provided, and was quoted, "And it's hard to detail an order that will allow Mr. Cammarata to develop a defense. I do agree with Mr. Cammarata that is necessary." Then, to drive home the point that Mr.

Cammarata not only was deprived of the most material and exculpatory evidence, please look at page 29 @ 8 -21 where the Court declares, "All Right. And I do think Mr. Cammarata has a right to access his own records that he may use to help him review the documents that the government provides you with regard to the failure to pay taxes or whatever. So, I'm not exactly sure that the type of support you would need to acquire that information, but, I will review it, and I'll do my best to make certain that all the assistance is provided". That was the purpose of the Court's Order ECF# 30 and the government still withheld the discovery production of almost all of Mr. Cammarata's business expenses, of which they had in the EDPA case and those records were omitted from the tax case discovery, as now proven.

If the government was not withholding those files and they "provided them to the Defense", why did they never provide them to the grand jury, the IRS agent calculating the tax due and owing, or the petit jury? Further, if the government, wants to claim that Mr. Cammarata somehow had access to or reviewed his Merrill Lynch files, credit card statements and other business expenses, prior to trial, why would he not have used them at trial and still been complaining even on November 15th, 2023, while the jury was looking for specific documents that Cammarata objected to as being prejudicial, without the business expenses. The government made a comment at government BS p. 26, "of course, the only way that the defendant could know the contents of the records that the government had subpoenaed would be because he had seen those records, confirming their production to him". This is preposterous to try to turn their own misconduct to somehow allege that the business expenses that Mr. Cammarata repeatedly asked for from the government, he really had and decided to not use them at trial to be convicted. Would the prosecutors not know if they spent \$19 million in business expenses? Mr. Cammarata vociferously told the Court, from the first hearing and especially in the January 23rd, 2023 hearing that if he was not provided those expenses he would not have any defense or a fair trial, and would be convicted. The Defendant was well aware that the settlement payments were never taxable as they were a partial reimbursement of a greater loss, as defined by the courts in the plan of allocations. Then, Mr. Cammarata, conservatively offset all of the alleged \$16 million of "income" with approximately \$19 million of legitimate business expenses, which is why he did not report either the "income" or take those business deductions. In fact, it was fiscally imprudent and overly conservative, but Mr. Cammarata did not need the extra losses and in an effort to be altruistic, did not file the losses on his taxes. In truth, now Mr. Cammarata should have had \$19 million in deductions applied and even if the corrupted "fraud" conviction is not overturned, there is and never was a tax due and owing on the \$16 million of alleged "income".

The provided Exhibit A, of Mr. Cammarata's Declaration of facts and the authenticity of his business expenses that were directly obtained by the government from the banking institutions themselves, along with the attested spreadsheet that contains only the business deductions that have only come from the government's subpoenaed Merrill Lynch, TD Bank and Metropolitan Commercial Bank, that all were purported to have been provided in the EDPA case, but not this tax case. Then taking the well-established principle that the defendant in a criminal tax case, is to be given the benefit of the doubt in consideration of any business deductions, which Mr. Cammarata does not need in this case, as the listed deductions on Exhibit B are irrefutable, but must be considered if the government is now going to try and question their authenticity. Then, if needed, he can provide up to an additional \$2 million of other American Express and TD Bank (other withheld accounts) business expenses, bringing the 2015-2019 business deductions to about \$19 million, if the government wants to quibble over any of the attested and unassailable business expenses. Finally, the government can reference the SEC's November 4th, 2021 woefully corrupted TRO Order, to validate that many of the payments to the entities for deductions, are the same entities named on Appendix C of that Order by judge Kenney (21-cv-4845, ECF# 4).

There is now no possibility that even if the government did not engage in massive prosecutorial misconduct, the fact remains that there was never any "existence of a tax deficiency" as a required element for criminal statute 26 USC 7201. The Court had agreed that Mr. Cammarata had rights to his own documents and bank records, and despite withholding them from the pro se Defendant, those same records were not provided to the IRS agent who was responsible for calculating the tax due and owing, nor to the grand jury or petit jury. Therefore, it demonstrates the government's intent on always withholding (suppressing) the most exculpatory and material evidence from the trial and jury, in violation of Rule 16. Even if the Court wants to deny the Defendant's Brady violation evidence, there is no debating that the Rule 16 issues and suppressing only those critical bank records

and expenses evidence (that they had) from the grand jury, the IRS agent, and the petit jury it substantially affected Mr. Cammarata's rights to a fair trial at a minimum. The Court itself admitted to the right to those records as his defense, in the January 23rd, 2023 hearing. The Supreme Court has recently reminded us that,

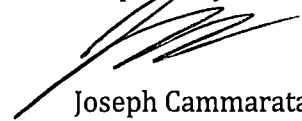
"Courts should correct a forfeited plain error that affects substantial rights," where it "seriously affects the fairness, integrity or public reputation of judicial proceedings." *Rosales-Mireles v. United States*, 138 S. Ct. 1897, 1906, 201 L. Ed. 2d 376 (2018).

Then if the relief for the substantial violation of Defendant's Rights is not enough to require a new trial, then a judgment of acquittal is necessary by well supported Third Circuit law. Similar to the same government attorney's failure in the EDPA trial to prove the elements of the offense, which requires reversal on the direct appeal, the Third Circuit holds:

"Generally, the government's failure to prove an essential element of an offense is a miscarriage of justice—one sufficient to warrant reversal of the conviction for plain error". See, e.g., *United States v. Morton*, 993 F.3d 198, 206, 74 V.I. 689 (3d Cir. 2021); *Castro*, 704 F.3d at 138; *United States v. Retos*, 25 F.3d 1220, 1231-32 (3d Cir. 1994); *United States v. Xavier*, 2 F.3d 1281, 1287, 29 V.I. 279 (3d Cir. 1993).

The Defendant, Mr. Cammarata, compels the court to grant his motion on acquittal for all the foregoing reasons and fact that there is not and never was a tax due and owing. Regardless of the government's misconduct and Rule 16 violations, at a minimum, it does not change the fact that Mr. Cammarata was denied a fair trial, by at least withholding the critical business expenses, setting aside the prejudice and mistrial contentions, there still is not an essential element of the offense charged in the five (5) counts of the indictment, being the existence of a tax due and owing. Further to that point, the Probation office must calculate the tax due and owing on the valid and proven available business expenses, not the government's withheld and unilateral income only records. There needs to be an actual tax due and owing calculation to determine the proper sentencing guideline range for Mr. Cammarata, in the unfortunate event of a denial of his acquittal or new trial motions. The inevitable truth, is that with the actual bank records, that the government calls "newly discovered evidence" and the Defendant calls, "possessed by the government and intentionally withheld evidence", the accurate calculation will have any possibility of a tax due and owing for the sentencing hearing. As, the Defendant has previously stated, it will be an inexplicable sentencing hearing try to sentence a defendant for a tax evasion conviction, where there is no tax due and owing and no required element of the crime in which he was convicted for. It also seems by the peculiar footnote # 3, that the government is aware that they will not be able to sustain the conviction, and certainly not get through sentencing, and or a Third Circuit appeal with the prosecutors on the record conduct and lack of a tax due and owing.

Respectfully Submitted,



Joseph Cammarata
M.C.C.I.
1 Waterworks Rd
Freehold, NJ 07728

Exhibit A

Defendant Cammarata's Declaration

United States of America :
Plaintiff, :
v. :
Joseph Cammarata :
Defendant. :

Case #: 22-cr-639-PGS

PRO SE DEFENDANT, JOSEPH CAMMARATA'S DECLARATION IN SUPPORT OF HIS MOTION FOR ACQUITTAL AND OR A NEW TRIAL PURSUANT TO FED. R. CRIM. P. 29 AND 33

Joseph Cammarata, of full age and under penalty of perjury, hereby declare as follows:

1. I have never seen, accessed or reviewed, prior to trial, the Merrill Lynch files that included my business expenses and qualified deductions, including the file named "Account Checks, Deposits & Wires (Joseph Cammarata)" and is bates stamped (by the government) "Merrill_00001207-Merrill_00001574", despite the numerous on the record requests.
2. I did however receive a file produced as supplemental discovery by the government of only certain trades that were purported to be from an SEC inquiry, but had never obtained any checks, wires, or business expenses from Merrill Lynch prior to trial.
3. All of the business expenses and deductions provided on the Spreadsheet of "Business Expenses" are legitimate business deductions that without including, withheld American Express and other credit card business expenses the deductions are approximately \$16,982,751.81.
4. I also attest that there are another \$1.5 to \$2 million of additional business deductions, that were not provided from my American Express credit cards, Visa credit card, and TD Bank accounts that were also withheld by the government.
5. I further attest that every one of the itemized deduction entries on the spreadsheet (Exhibit B), are not only legitimate and accurate, but every one appears on the Merrill Lynch (Merrill_00001207-Merrill_00001574), TD Bank (TDB_000001-TDB_000027), and Metropolitan Commercial Bank (MCB_000001) that have been possessed by the government with the associated bates stamps to confirm the authenticity of each expense, payment and entity.
6. To be perfectly clear and use the government's suggested language, I attest that that all of the entries itemized in my brief (ECF# 134) and the revised spreadsheet attached hereto as Exhibit B, represent the actual payments made by Cammarata AND further that they are payments made to the entities that appear in the now attested spreadsheet.
7. I attest that the attached and named expenses do NOT include a loan in the amount of \$760,000 to Eli Cohen (Mr. Erik Cohen's father) to fund his house flipping business named "OEI Holdings", That loan was made in late 2015 from the exact TD Bank account that the government has also withheld. You can see on Exhibit B attached that the first payment to buy a house and materials was July, 20th. 2015, just after I sold SpeedRoute's technology for \$30 million. I guess like his son, for the father too, I became a target. The loan

was secured with real-estate and was promised a 20% APR interest rate, for the profitable house flipping the contractor was doing. I had numerous statements and increases of principle value which by 2021, the total was \$1,538,200, about the time Erik Cohen started cooperating with the government. There was never a single payment made back to repay any of that now 7-year loan.

8. I was told by a mutual friend that Mr. Erik Cohen in about September of 2021, secured a verbal "prison immunity" deal with the prosecutors to say anything he had to, for a conviction. He also testified to that he confirmed, during the tax trial on cross exam, that he sent me a message in December 2020 that he would go to the government and say anything he had to for a deal of no jail time and bury me, if that is what it took. Perhaps the fact that his father owed me over \$1,538,000 would only be additional incentive to get rid of me through any means possible. Regardless of the actual crimes of wire fraud and extortion by the Cohen family, there is yet another \$1.5 million of legitimate tax deductions that the government (and their perjuring witness) withheld.

9. I further attest, that if we include that amount, there are over \$20 million of legitimate business deductions between the tax years 2015-2019, which is why I always knew that it was impossible to lose the tax trial, save for prosecutorial misconduct, bad faith, and corruption.

10. I also attest that all of the screenshots provided in Exhibit C, are actual screenshots of all of the tax case discovery and "Discovery Index" that the government provided in response to the Court's March 24th, 2023 Order (ECF# 30). I promise under penalty of perjury that there were never any Merrill Lynch deposits, wires, or check records provided to me by the government prior to trial, nor did I ever see, have access to or review any by my previous counsel, even before I was pro se. Nor was there more than my single TD Bank account for PB Trade, but not my personal or any others associated with me where I paid many business expenses and credit card payments. Although the government did provide some other TD Bank accounts, none were not controlled by me, or had anything to do with my personal tax returns, as shown in Exhibit C-5.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 14th, 2024.

By: 

Joseph Cammarata

Exhibit B

Date	Business Expenses	Amount	Memo Field	
1/5/2015	Arthur J Gallagher Risk Mgmt	\$2,313.00	Aircraft Insurance	ML
1/20/2015	HFIG Manalapan	\$38,514.92	Gym	ML
1/29/2015	HFIG Manalapan	\$50,000.00		TD
2/20/2015	Thor Performance	\$11,425.00	Gym	ML
2/28/2015	Madison Inc	\$1,089.00		ML
2/28/2015	Belwood Management	\$1,000.00		ML
4/2/2015	Arawak	\$2,240.67		ML
4/14/2015	US Treasury	\$23,891.00		ML
4/16/2015	Dohi Ang	\$2,000.00		ML
5/1/2015	Olalekan Abebefe	\$782.51		TD
5/1/2015	Dohi Ang	\$2,000.00		TD
5/5/2015	Samson Arubuola	\$782.51		TD
5/5/2015	Dohi Ang	\$1,043.35		TD
5/6/2015	John Gilchrist	\$782.51		TD
5/6/2015	Belwood Management	\$2,000.00		TD
5/26/2015	BIMS Limited	\$31,481.50	Consulting Services	ML
5/27/2015	HFIG Manalapan	\$50,000.00		ML
6/1/2015	Belwood Management	\$2,000.00	May Consulting	ML
6/1/2015	Dohi Ang	\$2,000.00		ML
6/29/2015	Pine Ridge Expense acct	\$14,000.00		ML
7/2/2015	Amerigreen	\$15,000.00	Inv Loss (weed) Scott C	ML
7/20/2015	Thomas E. Wilson Esq.	\$60,000.00	(OEI) Eli Cohen, Theft	ML
7/20/2015	Stuart Moskovitz Esq	\$202,750.00	(OEI) Eli Cohen, Theft	ML
7/31/2015	Shui Gun Chen	\$80,000.00	Traderfield Expenses	ML
8/8/2015	Madison Inc	\$1,815.00		ML
8/19/2015	Tracey Tobacco	\$7,000.00		ML
8/25/2015	Mercedes Benz of Cherry Hill	\$148,917.95		ML
9/25/2015	Affordable Models	\$16,800.00	Gym	ML
10/2/2015	United leasing	\$12,141.52	Gym	ML
10/5/2015	BIMS Limited	\$44,856.00	Consulting Services	ML
10/9/2015	Heritage Realty	\$10,000.00		ML
10/24/2015	Mayors Charity Ball	\$775.00	Susan Cohen	ML
12/6/2015	Madison Inc	\$1,452.00		ML
12/7/2015	Heritage Realty	\$20,000.00		ML
12/18/2015	Scotia Bank Bahamas Limited	\$520,000.00	Sandy Cay Deposit	ML
12/24/2015	Stephen Dickson	\$25,345.00	Consulting Services	TD
12/28/2015	Eli Cohen	\$11,800.00	Roof (at Water St blacked out)	ML
12/29/2015	David Lu	\$13,911.33	partner expense	ML
12/29/2015	Brian Walsh	\$6,955.67	partner expense	ML

12/29/2015	Joseph Walsh	\$6,955.67	partner expense	ML
12/29/2015	Louis Liu	\$13,911.33	partner expense	ML
1/7/2016	Fantastic IP Consulting	\$4,000.00	Sandy Cay Internet	ML
1/21/2016	Cranberry Design	\$12,500.00	Office Cabinets	ML
1/22/2016	Winterbotham Trust	\$39,538.00		TD
1/29/2016	Heritage Realty	\$20,000.00		ML
2/8/2016	SKMG Inc	\$2,945.00		ML
3/7/2016	Sandy Cay Boats	\$420,000.00		TD
3/7/2016	Sandy Cay Legal Fees	\$60,000.00		TD
3/18/2016	TraderField Securities	\$25,000.00	burn loss	ML
3/23/2016	Kristin Williams	\$20,000.00		ML
3/24/2016	Sandy Cay Expense Account	\$60,000.00		ML
3/28/2016	Faron Saywer	\$1,745.22	Shipping, Sandy Cay	ML
3/28/2016	Lloyd Williams	\$6,667.00	Sandy Cay, Property Mgmt	ML
4/5/2016	Floyd Williams	\$2,058.25		ML
4/15/2016	Lloyd Williams	\$3,333.33		ML
4/29/2016	Lloyd Williams	\$3,333.33		ML
5/2/2016	Sandy Cay Expense Account	\$20,000.00		ML
5/9/2016	Lloyd Williams	\$4,134.64		ML
5/13/2016	Lloyd Williams	\$3,333.33		ML
5/27/2016	Winterbotham Trust	\$12,512.55		ML
5/27/2016	Lloyd Williams	\$3,333.33		ML
6/8/2016	Lloyd Williams	\$2,955.29		ML
6/10/2016	Lloyd Williams	\$3,333.33		ML
6/28/2016	Max Melmed	\$1,840.34	Employee	ML
6/30/2016	TraderField Securities	\$10,000.00	burn loss	ML
7/1/2016	Sandy Cay Expense Account	\$20,000.00		ML
7/1/2016	Lloyd Williams	\$1,300.00		ML
7/1/2016	Lloyd Williams	\$3,333.33		ML
7/6/2016	Delaware Corp Organizer Inc	\$185.00	Roxana LLC	ML
7/8/2016	Heritage Realty	\$20,000.00		TD
7/8/2016	TO Consulting	\$12,500.00		TD
7/15/2016	Lloyd Williams	\$3,333.33		ML
7/28/2016	Lloyd Williams	\$3,333.33		ML
8/2/2016	Sandy Cay Expense Account	\$45,000.00		ML
8/3/2016	Lloyd Williams	\$6,326.00		ML
8/15/2016	Lloyd Williams	\$3,333.33		ML
8/15/2016	Sandy Cay Expense Account	\$20,000.00		TD
8/22/2016	Trade Zero LLC	\$10,000.00		TD
8/24/2016	Ultimate Window and Door	\$24,500.00		ML
8/30/2016	Madison Inc	\$3,267.00		ML
9/2/2016	NUA Insurance	\$16,715.69	Sandy Cay, Insurance	ML
9/7/2016	Sandy Cay Expense Account	\$20,000.00		MC
9/30/2016	Fantastic IP Consulting	\$2,500.00		ML
10/4/2016	Quantum Servicing Corp	\$920,000.00	Inv	ML
10/11/2016	Alex Vlastakis	\$3,750.00	Employee	ML
10/11/2016	Sandy Cay Expense Account	\$20,000.00		ML
10/18/2016	Global Intelligence Marketing	\$3,750.00		ML

10/31/2016	Sandy Cay Expense Account	\$20,000.00		ML
11/1/2016	Entrex Capital Markets	\$50,000.00		TD
11/29/2016	Equity Acquisition Company	\$100,000.00	Carsten Company Loss	ML
11/29/2016	Equity Acquisition Company	\$200,000.00	Carsten Company Loss	ML
12/2/2016	Sandy Cay Expense Account	\$30,000.00		ML
12/5/2016	Overstock Digital	\$31,360.00	STO offering	ML
12/9/2016	Ultimate Window and Door	\$17,921.21		ML
12/21/2016	Madison Inc	\$1,089.00		ML
12/21/2016	Caribbean Anti-Poverty Relief Fund	\$10,000.00	501(c)(3) Charity	ML
12/22/2016	Arthur J Gallagher Risk Mgmt	\$2,098.52		ML
12/22/2016	Sandy Cay Expense Account	\$20,000.00		ML
12/23/2016	Sandy Cay Expense Account	\$125,000.00		TD
12/27/2016	Stephen Dickson	\$20,865.55		TD
12/29/2016	NUA Insurance	\$16,715.69		ML
12/29/2016	Equity Acquisition Company	\$800,000.00	Carsten Company Loss	ML
1/29/2017	Dana Noble	\$500.00		ML
2/8/2017	Sandy Cay Expense Account	\$25,000.00		TD
2/10/2017	Randall Packing	\$30,000.00		TD
2/10/2017	Caribbean Anti-Poverty Relief Fund	\$35,000.00	501(c)(3)Charity	TD
2/13/2017	Life Insurance Premium	\$35,000.00		TD
2/13/2017	Cjam LLC	\$500,298.00	Sandy Cay, Low Cay	TD
2/15/2017	Brittney Court Leasing Office	\$603.00	Office Rent (blacked out)	ML
2/16/2017	DFST Holdings	\$60,000.00		ML
2/20/2017	Cjam Yatches	\$50,000.00	C39 Sandy Cay- deposit	ML
3/15/2017	John Canzanese	\$300.00		ML
3/31/2017	Sandy Cay Expense Account	\$40,000.00		ML
4/3/2017	Ultimate Window and Door	\$10,850.00		ML
4/19/2017	Siren Marine	\$200,000.00		ML
4/26/2017	Delaware Corp Organizer Inc	\$105.50	Reg Roxana	ML
4/28/2017	Brittney Court Leasing Office	\$600.00	Office Rent (blacked out)	ML
4/28/2017	International Technology Holdings	\$150,000.00	ITH (Carsten) Bermuda	ML
5/2/2017	Sandy Cay Expense Account	\$25,000.00		ML
5/3/2017	Webco/Parkway Dental	\$500,000.00	loss	ML
5/17/2017	Cotswold Insurance	\$200,000.00	premium	ML
5/18/2017	Marine Documentation	\$591.00	Low Cay Reg	ML
5/28/2017	Brittney Court Leasing Office	\$600.00		ML
6/2/2017	Sandy Cay Expense Account	\$25,000.00		ML
6/6/2017	NUA Insurance	\$13,825.00		ML
6/8/2017	Abaco Hardware	\$200.00		ML
6/20/2017	Wholesale jet Membership	\$10,000.00	KBLM-MYAM	ML
7/5/2017	Sandy Cay Expense Account	\$30,000.00		ML
7/10/2017	Wholesale jet Membership	\$10,600.00		ML
7/14/2017	Oil	\$1,500.00	Business Internet	TD
7/21/2017	Brittney Court Leasing Office	\$600.00	Office Rent (blacked out)	ML
8/4/2017	Fusion Analytics Software	\$80,000.00		ML
8/4/2017	Sandy Cay Expense Account	\$20,000.00		ML
8/10/2017	Abiodun Abebefe	\$5,500.00		ML
8/15/2017	Luthman Law Firm	\$50,745.00	Loan to Token Team LLC, JT	ML

8/16/2017	Edgar Gil	\$2,000.00	IOT Business	ML
8/19/2017	Ren Holdings	\$100,000.00	183 Water St, structural rpr	TD
8/31/2017	Eisner CPA	\$20,000.00	2016 Tax prep	TD
8/31/2017	ATS tax services	\$800.00		TD
9/13/2017	Sandy Cay Expense Account	\$25,000.00		ML
10/3/2017	DFST Holdings	\$50,000.00		ML
10/3/2017	Sandy Cay Expense Account	\$25,000.00		ML
10/4/2017	DFST Holdings	\$50,000.00		ML
10/13/2017	NUA Insurance	\$14,402.44		ML
10/20/2017	Siren Marine	\$50,000.00		ML
10/20/2017	Juan Pablo Gomez	\$3,000.00	Edgar	TD
11/1/2017	Sandy Cay Expense Account	\$40,000.00		ML
11/2/2017	Wholesale jet Membership	\$21,232.00		ML
11/7/2017	Eisner CPA	\$4,660.00	tax prep	TD
11/10/2017	Angel Cruz	\$10,000.00		ML
11/25/2017	Manalapan Fitness and Wellness	\$1,500.00	expenses	TD
11/27/2017	Sandy Cay Expense Account	\$98,500.00		ML
12/11/2017	Newer Ventures	\$100,000.00	Inv Loss	ML
12/15/2017	Commissioner of Taxation and Finance	\$515.01		ML
12/16/2017	Madison Inc	\$4,356.00		ML
12/19/2017	Ryan Mitchell	\$1,000.00		ML
12/19/2017	DFST Holdings	\$250,000.00		ML
12/20/2017	DD Aviation	\$22,163.00		ML
12/21/2017	Angel Cruz	\$18,000.00		ML
1/8/2018	Sandy Cay Expense Account	\$30,000.00		ML
1/14/2018	Tina Gumina Kern	\$932.90	Consulting Services	TD
1/22/2018	Vasper Systems	\$42,650.00		ML
1/31/2018	Dan Harper	\$150,000.00	Loan	ML
2/2/2018	Sandy Cay Expense Account	\$60,000.00		ML
2/8/2018	SSA Technologies LLC	\$15,000.00	Business Expenses	TD
2/13/2018	DFST Holdings	\$88,951.50		ML
2/27/2018	Tina Gumina Kern	\$5,616.00	Consulting	ML
2/27/2018	Escala, Colombia	\$250,000.00	business expense, loss	MC
3/2/2018	Sandy Cay Expense Account	\$35,000.00		ML
3/19/2018	Sandy Cay Expense Account	\$7,000.00		ML
3/29/2018	Jason Heckler	\$50,000.00	Consulting Services	ML
3/29/2018	Sandy Cay Expense Account	\$35,000.00		ML
4/2/2018	Angel Cruz	\$11,116.45		ML
4/12/2018	Mark Finelli	\$17,750.00	Consulting Services	ML
4/18/2018	Max Melmed	\$50,000.00	Consulting Services	ML
5/1/2018	Sandy Cay Expense Account	\$30,000.00		ML
5/5/2018	Prescott Management	\$100,000.00	Inv loss	ML
5/15/2018	S& M Landscape Lighting	\$7,750.00	Sandy Cay Lights	ML
5/16/2018	James Runnels	\$7,000.00	loan loss	ML
5/17/2018	West Star Aviation	\$50,000.00	Hawker Inspection	ML
6/4/2018	Sandy Cay Expense Account	\$45,000.00		ML
6/6/2018	Troy Eisner	\$10,000.00	2017 Taxes	ML

6/8/2018	Escala, Colombia	\$250,000.00		ML
6/15/2018	Sandy Cay Expense Account	\$20,000.00		ML
6/25/2018	Zack Papadelias	\$500.00	Employee	TD
6/28/2018	Angel Cruz	\$495.19		ML
7/2/2018	Sandy Cay Expense Account	\$35,000.00		ML
7/10/2018	Morris Nichols	\$1,242.50	Roxana LLC Reg	ML
7/16/2018	Sandy Cay Expense Account	\$30,000.00		ML
7/19/2018	TollPays	\$25,000.00		ML
7/24/2018	Club Metro USA Franchising	\$50,000.00	Lawsuit Settlement	ML
7/24/2018	Jet-A	\$12,873.04	Hawker	ML
7/24/2018	Sandy Cay Expense Account	\$50,000.00		ML
8/1/2018	Entrex Capital Markets	\$20,000.00	Inv Loss	ML
8/7/2018	Sandy Cay Expense Account	\$30,000.00		ML
8/8/2018	Jet-A	\$72,500.00	Hawker- N244FL	TD
9/4/2018	Sandy Cay Expense Account	\$35,000.00		ML
9/4/2018	Angel Cruz	\$6,700.00		ML
9/6/2018	Marsha Cruz	\$234.35		ML
9/7/2018	Eisner CPA	\$5,000.00	tax prep	TD
9/14/2018	Filtration Concepts	\$20,000.00	WaterMaker parts	ML
9/15/2018	Madison Inc	\$3,630.00		TD
9/26/2018	Eisner CPA	\$2,500.00	Tax Prep	ML
10/3/2018	Sandy Cay Expense Account	\$55,000.00		ML
10/11/2018	Max Melmed	\$78,000.00		ML
10/16/2018	TollPays	\$35,000.00		ML
10/25/2018	Jet East	\$90,411.62	Hawker Maintenance	ML
10/30/2018	Filtration Concepts	\$21,164.10		ML
10/31/2018	Sandy Cay Expense Account	\$50,000.00		ML
11/7/2018	Jet-A	\$32,643.89	Hawker- N244FL	TD
11/20/2018	Newer Ventures	\$44,474.78		ML
12/3/2018	Sandy Cay Expense Account	\$55,000.00		ML
12/3/2018	Angel Cruz	\$4,588.94		ML
12/17/2018	Sandy Cay Expense Account	\$80,000.00		ML
12/17/2018	Roberts Renovations	\$2,600.00		ML
12/28/2018	Dynasty Wealth - Markowski	\$50,000.00		ML
12/28/2018	Brian Walsh	\$8,897.96		ML
12/28/2018	Joseph Walsh	\$8,897.96		ML
1/7/2019	Sandy Cay Expense Account	\$30,000.00		ML
1/11/2019	Roberts Renovations	\$3,250.00		ML
1/11/2019	Alianza Volores	\$250,000.00	Inv loss	ML
1/18/2019	Roberts Renovations	\$4,600.00		ML
1/29/2019	Branch Bank- Attorney Trust Account	\$250,000.00	Inv Loss Crypto loss	ML
2/4/2019	Roberts Renovations	\$3,500.00		ML
2/4/2019	Sandy Cay Expense Account	\$30,000.00		ML
2/4/2019	TollPays	\$30,000.00		ML
2/4/2019	Eisner CPA	\$9,900.00		ML
2/6/2019	Investview / Kuvera	\$800,000.00	Loan Loss	ML
2/8/2019	Roberts Renovations	\$3,500.00		ML

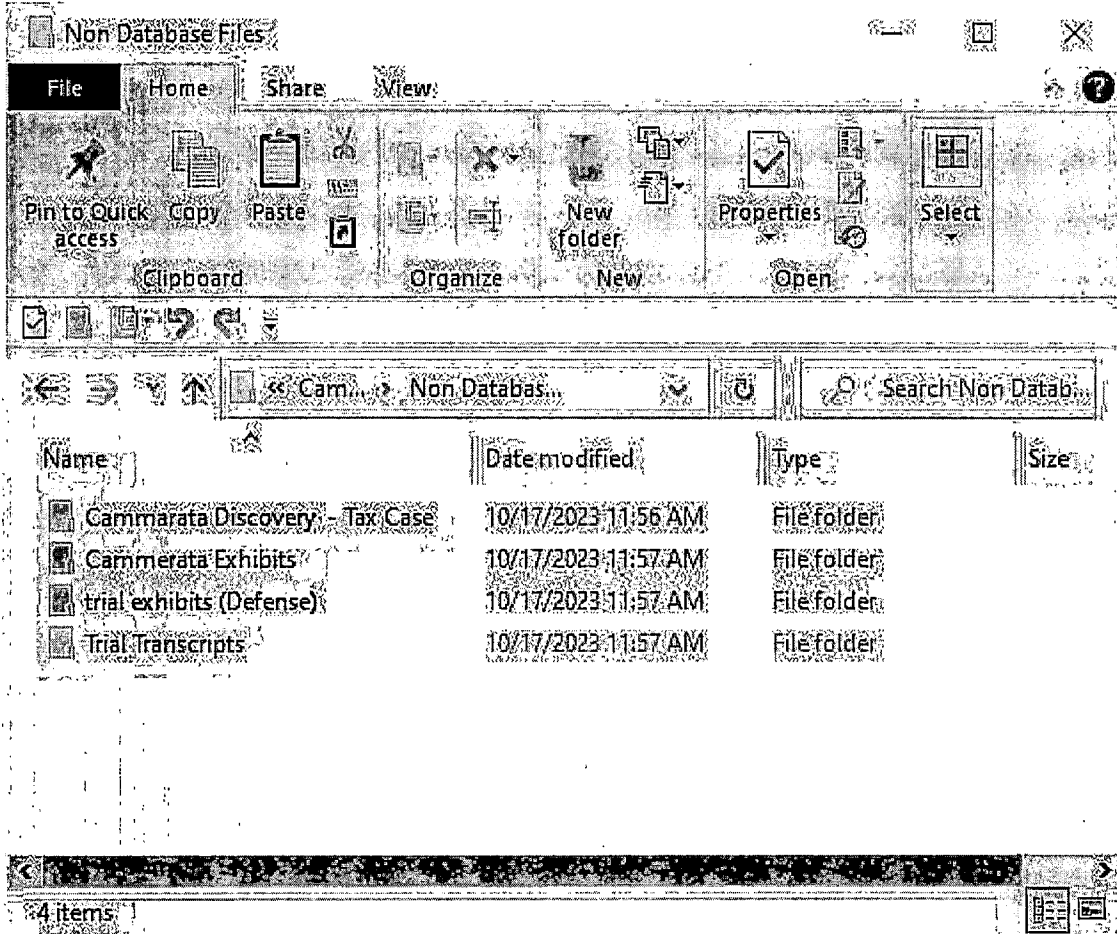
2/14/2019	Webco/Parkway Dental	\$150,000.00	burn loss	ML
2/19/2019	Roberts Renovations	\$20,000.00		ML
2/20/2019	Jet-A	\$83,852.97		ML
2/28/2019	Angel Cruz	\$6,700.00		ML
3/4/2019	Edgar Gil	\$4,000.00	IOT Inv	ML
3/4/2019	Sandy Cay Expense Account	\$30,000.00		ML
3/5/2019	Bancolumbia (Juan Pablo)	\$150,000.00	DataFX loan	ML
3/9/2019	Madison Inc	\$2,178.00		ML
3/15/2019	Edgar Gil	\$4,300.00		ML
3/17/2019	Christine Kern	\$2,900.00		ML
3/21/2019	Natalia Granos	\$4,500.00		ML
3/21/2019	Roberts Renovations	\$10,000.00		ML
3/27/2019	Webco/Parkway Dental	\$125,000.00		ML
3/27/2019	Escala, Colombia	\$40,000.00		ML
3/30/2019	BTC	\$159.19		ML
4/2/2019	Sandy Cay Expense Account	\$35,000.00		ML
4/2/2019	TollPays	\$35,000.00		ML
4/18/2019	Webco/Parkway Dental	\$2,000,000.00	loss	ML
4/22/2019	Roberts Renovations	\$2,625.00		ML
4/29/2019	Bancolumbia	\$5,000.00	Office suuplies	ML
4/30/2019	Ultimate Window and Door	\$22,000.00		ML
5/2/2019	Sandy Cay Expense Account	\$35,000.00		ML
5/2/2019	Dynasty Wealth - Markowski	\$50,000.00		ML
5/14/2019	Bancolumbia	\$50,000.00	Office expenses & employees	ML
5/15/2019	Roberts Renovations	\$3,375.00		ML
5/17/2019	Bancolumbia	\$20,000.00	Office expenses & employees	ML
5/17/2019	Stephen Dickson	\$20,359.55	Consulting Services	ML
5/23/2019	Farallon Inc	\$50,000.00	Bottle Inv Loss (Sebastian)	ML
5/28/2019	Sandy Cay Expense Account	\$17,000.00		ML
6/4/2019	Roberts Renovations	\$2,950.00		ML
6/4/2019	Sandy Cay Expense Account	\$35,000.00		ML
6/7/2019	Roberts Renovations	\$2,750.00		ML
6/7/2019	Tapjets	\$1,000,000.00	loan for burn	ML
6/12/2019	Len's Remodeling	\$15,000.00	Loss	ML
6/14/2019	Sandy Cay Expense Account	\$30,000.00		ML
6/14/2019	Angel Cruz	\$27,280.57		ML
6/20/2019	Roberts Renovations	\$2,825.00		ML
6/28/2019	Victoria Lozano	\$1,000.00		ML
7/1/2019	Sandy Cay Expense Account	\$35,000.00		ML
7/9/2019	Lasha Khetaguri	\$3,225.00	Office Rent	ML
7/16/2019	Sandy Cay Expense Account	\$35,000.00		ML
7/18/2019	Roberts Renovations	\$2,515.00		ML
7/19/2019	Electronic Transaction Clearing	\$15,000.00		ML
7/19/2019	Parallax Health Sciences	\$300,000.00	Loan/ loss	ML
8/1/2019	Sandy Cay Expense Account	\$35,000.00		ML
8/7/2019	Ultimate Window and Door	\$12,586.76	Sandy Cay	ML
8/19/2019	Lasha Khetaguri	\$2,150.00		ML
8/29/2019	Eisner CPA	\$8,000.00	tax prep	TD

9/12/2019	Lasha Khetaguri	\$2,150.00		ML
9/13/2019	Angel Cruz	\$6,700.00		ML
9/13/2019	Donald Carson	\$50,000.00	Sandy Cay Manager	ML
9/19/2019	Jet It LLC	\$27,920.01		ML
			27 Deisel Work Boat Sandy	
9/19/2019	Manatee Pocket Yachts	\$22,500.00	Cay	ML
9/23/2019	Northwestern Mutual Premiun	\$223,078.00		ML
10/7/2019	Angel Cruz	\$6,700.00		ML
10/7/2019	Roberts Renovations	\$480.00		ML
10/11/2019	Lasha Khetaguri	\$2,150.00		ML
10/17/2019	Bancolumbia	\$20,000.00	Office expenses & employees	ML
10/17/2019	Laxague Law Inc.	\$35,000.00	Scott	TD
10/18/2019	California Coolers	\$7,000.00	Office A/C	TD
10/28/2019	Angel Cruz	\$6,700.00		ML
10/29/2019	Roberts Renovations	\$1,600.00		ML
11/4/2019	Jet It LLC	\$26,260.02		ML
11/6/2019	Angel Cruz	\$5,000.00		ML
11/8/2019	TollPays	\$25,000.00		ML
11/8/2019	Capital Motors Lease	\$52,458.44		ML
11/8/2019	Internet Escrow Svcs	\$20,000.00	Domain Name Purchase	ML
11/12/2019	Lasha Khetaguri	\$2,150.00		ML
11/14/2019	Sandy Cay Expense Account	\$10,000.00		ML
11/15/2019	Ultimate Window and Door	\$35,000.00		ML
11/15/2019	Angel Cruz	\$27,800.00		ML
11/15/2019	PDQ CATV Supply	\$36,168.00	Skidsteer Sandy Cay	ML
11/18/2019	Redline Marine	\$22,000.00	Small Workboat	ML
11/27/2019	Roberts Renovations	\$3,000.00		ML
12/2/2019	Angel Cruz	\$5,341.59		ML
12/2/2019	Roberts Renovations	\$1,280.00		ML
12/9/2019	Jet-A	\$16,240.23		ML
12/10/2019	Angel Cruz	\$13,946.66		ML
12/12/2019	The Token Team	\$50,000.00	Inv Loss	ML
12/13/2019	Roberts Renovations	\$500.00		ML
12/17/2019	Keith Thomas	\$8,333.33		ML
12/18/2019	Lasha Khetaguri	\$2,150.00	Office Rent	ML
12/18/2019	Henry W. Albury	\$2,500.00		ML
12/18/2019	Angel Cruz	\$6,000.00		ML
12/18/2019	Henry W. Albury	\$2,500.00		ML
12/18/2019	Angel Cruz	\$6,000.00		ML
12/24/2019	Donald Carson	\$10,000.00		ML
12/24/2019	Richard E. Roberts	\$1,024.00	Electrical	ML
Only some	2015-2019 Business Expenses	\$16,982,751.81		

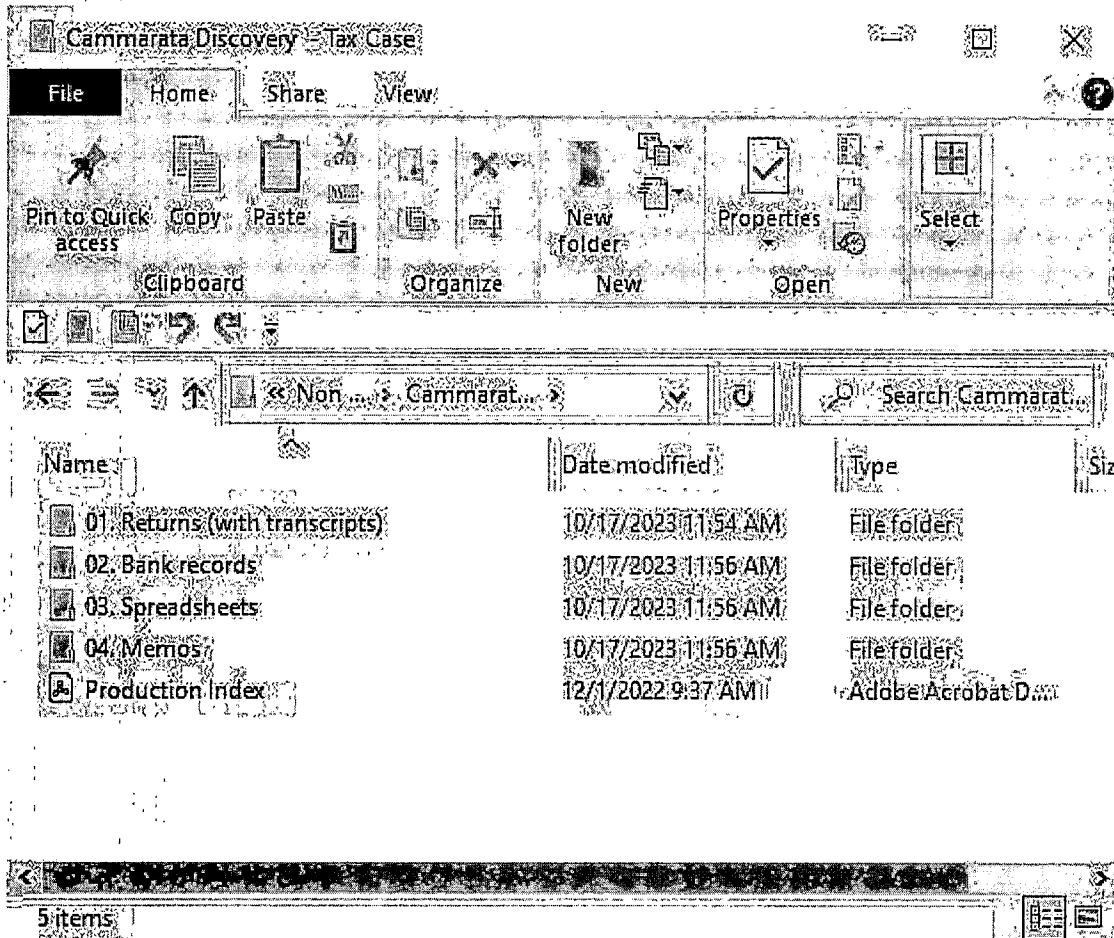
Exhibit C

These are the screenshots of the Tax Discovery that the government provided after the Court's Order to provide the relevant tax case discovery, instead of the millions of pages that may have been produced to Mr. Cammarata's previous attorneys, that Mr. Cammarata never received or reviewed.

C-1



C-2



C-3

“Tax Case” Produced Discovery

This is the discovery the government provided to the defense after the Court’s Order (ECF# 30) that the government represented to only provide what was relevant to the tax case.

Production Index

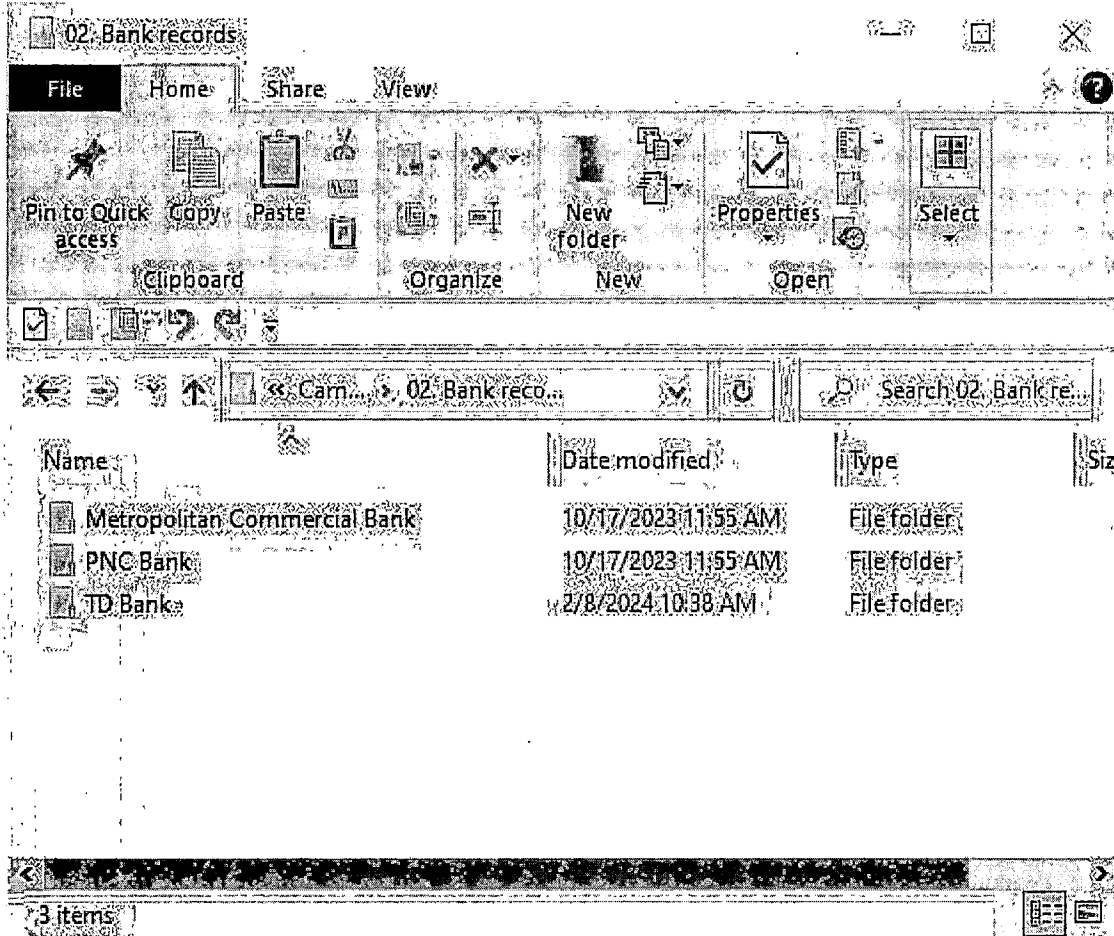
2015 Account Transcript-Joseph Cammarata	IRS_000001-IRS_000002
2015 return (Joseph Cammarata)	IRS_000003-IRS_000054
2016 Account Transcript-Joseph Cammarata	IRS_000055-IRS_000056
2016 return (Joseph Cammarata)	IRS_000057-IRS_000110
2017 Account Transcript-Joseph Cammarata	IRS_000111-IRS_000112
2017 return (Joseph Cammarata)	IRS_000113-IRS_000166
2018 Account Transcript-Joseph Cammarata	IRS_000167-IRS_000168
2018 return (Joseph Cammarata)	IRS_000169-IRS_000244
2019 Account Transcript-Joseph Cammarata	IRS_000245-IRS_000246
2019 return (Joseph Cammarata)	IRS_000247-IRS_000293
Metropolitan Commercial Bank (MCB) wires	MCB_000001
MCB ACH Origination Agreement – 3217	MCB_000002-MCB000005
MCB BOB Agreement – 3217	MCB_000006-MCB_000007
MCB Checks deposit – 3217	MCB_000008-MCB000013
MCB OLB Application – 3217	MCB_000014-MCB000018
MCB Wire Transfer Agreement – 3217	MCB_000019-MCB_000020
MCB Metro PB 3217 combined statements (January 2016-December 2021) – 3217	MCB_000021-MCB-000246
MCB Business Online Banking Agreement – 3233	MCB_000247-MCB_000248
MCB Limited Liability Company – 3233	MCB_000249-MCB_000253
MCB New Account Application Business – 3233	MCB_000254-MCB_000261
MCB Terms and Conditions – 3233	MCB_000262-MCB_000263
PNC Bank PNC Nimello 6658 signature card – 6658	PNCB_000001-PNCB_000002
PNC Nimello 6658 statements (June 2015 – December 2021)	PNCB_000003-PNCB000161
PNC Quartis 7903 Signature card – 7903	PNCB_000162-PNCB_000163
PNC Quartis 7903 statements (April 2015 – November 2016) – 7903	PNCB_000164-PNCB_000208
PNC Alpha Plus 6602 signature card – 6602	PNCB_000209-PNCB_000210
PNC Alpha Plus 6602 (June 2015-December 2021) – 6602	PNCB_000211-PNCB_000387
PNC Index (Complete Response)	PNCB_000388-PNCB_000457
PNC Complete Response Docs	PNCB_000458-PNCB_001983
TD Bank Ck. – 3555	TDB_000001-TDB_000027
TD Corp Res – 3555	TDB_000028
TD Dep – 3555	TDB_000029-TDB_000178
TD Sig Card – 3555	TDB_000179
TD Stmt (January 2015-September 2021) – 3555	TDB_000180-TDB_000411

USA v. Joseph Cammarata
Index as of 12/01/2022

TD Wd - 3555	TDB_000412-TDB_000444
TD Wire - 3555	TDB_000445-TDB_000483
TD Bus open doc - 6452	TDB_000484-TDB_000490
TD Ck - 6452	TDB_000491-TDB_000991
TD Corp res - 6452	TDB_000992-TDB_000993
TD Dep - 6452	TDB_000994-TDB_003113
TD Misc cr - 6452	TDB_003114
TD Misc db - 6452	TDB_003115
TD Sig card - 6452	TDB_003116-TDB_003117
TD Stmt (January 2015-September 2021) - 6452	TDB_003118-TDB_003304
TD Wd - 6452	TDB_003305-TDB_003312
TD Wire - 6452	TDB_003313-TDB_003345
TD Ck - 0181	TDB_003346-TDB_003410
TD Corp Res - 0181	TDB_003411
TD Dep - 0181	TDB_003412-TDB_003599
TD Misc Db - 0181	TDB_003600
TD Sig Card - 0181	TDB_003601
TD Stmt (January 2015-August 2021) - 0181	TDB_003602-TDB_003857
TD Wd - 0181	TDB_003858-TDB_003888
TD Wire - 0181	TDB_003889-TDB_003907
TD Dep - 1291	TDB_003908-TDB_005581
TD Stmt (January 2015-August 2021) - 1291	TDB_005582-TDB_005664
TD Dep - 1390	TDB_005665-TDB_006391
TD Stmt (September 2015-August 2021) - 1390	TDB_006392-TDB_006463
TD Dep - 1499	TDB_006464-TDB_006467
TD Stmt (July 2018-August 2021) - 1499	TDB_006468-TDB_006522
TD Dep - 1580	TDB_006523-TDB_006533
TD Stmt (May 2020-August 2021) - 1580	TDB_006534-TDB_006549
Alpha Plus (funds from AP-Quartis-Nimello-SSA to subjects; Trial)	USA000001-USA000013
Alpha Plus deposit summary (Quartis, Nimello, Invergasa only) Combined Sheets	USA000014-USA000103
Unreported income and tax loss (Cammarata)	USA000104-USA000115
MOI-NEW-04-Eisner, Troy-6152022	USA000116-USA000118

USA v. Joseph Cammarata
Index as of 12/01/2022

C-4



C-5

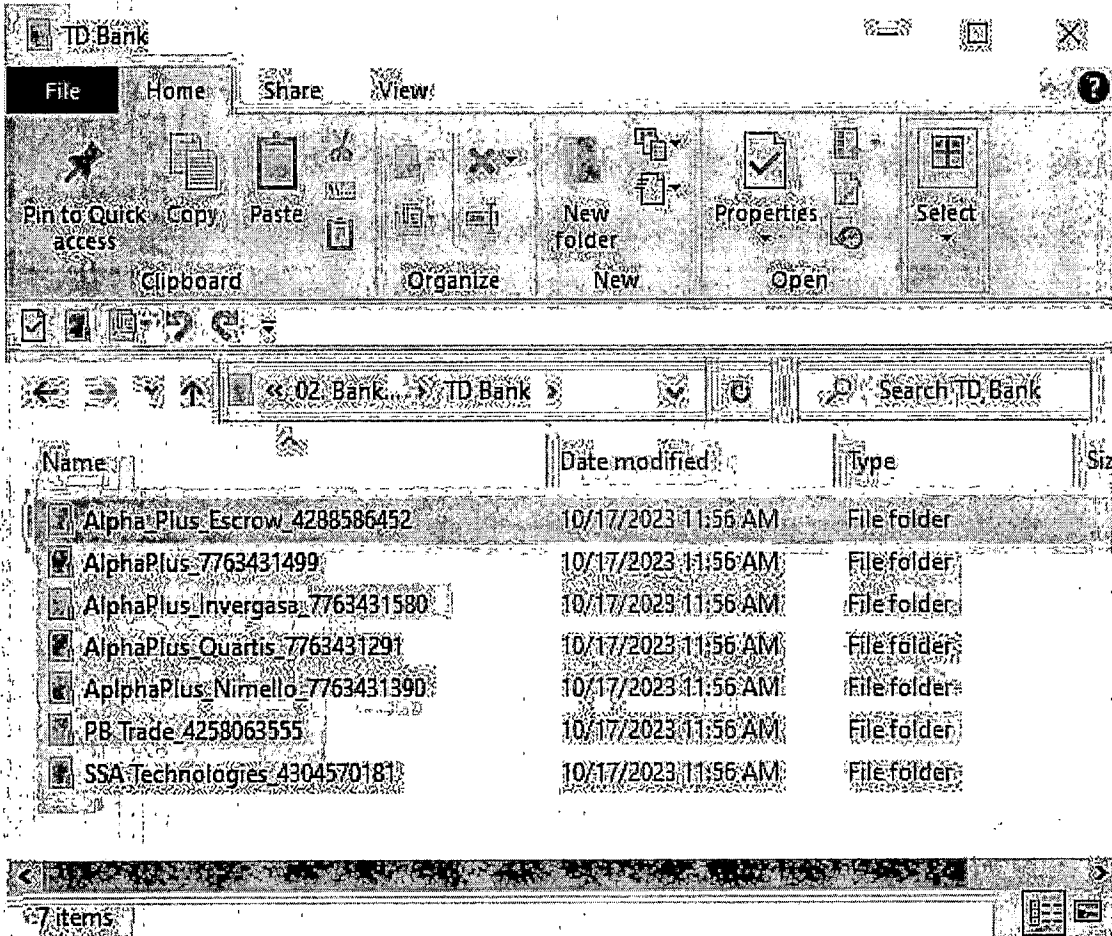


Exhibit D

This is the EDPA Discovery Index for "Joseph Cammarata Financial Records", which had almost all of the business expense accounts removed for the tax case discovery production, including Merrill, Credit Cards, and TD Bank business accounts all listed here, but not in the Post ECF#30 production determined to be the relevant and material discovery for the tax case.

Discovery Index

Joseph Cammarata Financial Records

File No.	Bates Numbers	Description
01	BofA_00000001-BofA_00000084	Acct 5909 Card Statements 2015-2020 (Joseph Cammarata)
01	BofA_00000085-BofA_00000119	Acct 6848 Documents, Card Account Summary, Check & Ticket (Joseph Cammarata)
01	BofA_00000120-BofA_00000395	Acct 7947 Card Statements 2015-2020 (Joseph Cammarata)
02	BofA_00000396-BofA_00000437	Acct 4350 Card Statements 2020 (Sandy Cay LLC)
03	Columbia Bank_00000001-Columbia Bank_00000187	Acct 6802 Statements (Liquid Claims LLC)
03	Columbia Bank_00000188-Columbia Bank_00000200	Acct 6802 Checks (Liquid Claims LLC)
04	ETrade_00000001-ETrade_00000006	Acct 5557 Account notes, Opening Docs & Profile (Joseph Cammarata)
04	ETrade_00000007-ETrade_00000430	Acct 7026 Docs, Statements & Interactions (Joseph Cammarata)
05	Merrill_00000001-Merrill_00001206	Account Docs, Applications & Authorizations (Joseph Cammarata)
05	Merrill_00001207-Merrill_00001574	Account Checks, Deposits & Wires (Joseph Cammarata)
05	Merrill_00001575-Merrill_00002646	Account Statements (Joseph Cammarata)
06	MetroBank_00000001-MetroBank_00000289	Acct 3217 Correspondence (PB Trade)
06	MetroBank_00000290-MetroBank_00000308	Acct 3217 Deposits & Docs (PB Trade)
06	MetroBank_00000309-MetroBank_00000506	Acct 3217 Statements (PB Trade)
06	MetroBank_00000507-MetroBank_00000563	Acct 3233 Statements (PB Trade)
07	MorganStanley_00000001-MorganStanley_00000054	Acct 2459 Account Forms & Statements (Joseph Cammarata)
07	MorganStanley_00000055-MorganStanley_00000725	Acct 7435 Account Forms & Statements (Joseph Cammarata)
07	MorganStanley_00000726-MorganStanley_00001537	Acct 1529 Account Forms & Statements (PB Trade)
07	MorganStanley_00001538-MorganStanley_00001563	Acct 2442 Account Forms & Statements (PB Trade)
08	PNC_00000001-PNC_00001039	Acct 6602 Checks & Deposits (Alpha Plus)

08	PNC_00001040-PNC_00002494	Acct 6602 Checks & Deposits (Alpha Plus)
08	PNC_00002495-PNC_00002843	Acct 6602 Checks & Statement (Alpha Plus)
08	PNC_00002844-PNC_00002852	Acct 6602 Wires (Alpha Plus)
08	PNC_00002853-PNC_00002921	Acct 6602 Statements Oct 2016 to Dec 2017 (Alpha Plus)
09	Ameritrade_000001- Ameritrade_000455	Acct 1707 Application, Correspondence, Transactions, Wires & Statements (Joseph Cammarata)
10	TD Bank_00000001-TD Bank_00000429	Acct 9194 Statements & Checks (Advanced Tech)
10	TD Bank_00000430-TD Bank_00000889	Acct 9194 Statements & Checks (Advanced Tech)
11	TD Bank_00000890-TD Bank_00001788	Acct 6452 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00001789-TD Bank_00001852	Acct 3128 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00001853-TD Bank_00003571	Acct 1219 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00003572-TD Bank_00003681	Acct 1308 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00003682-TD Bank_00003856	Acct 1316 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00003857-TD Bank_00003887	Acct 1324 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00003888-TD Bank_00003940	Acct 1340 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00003941-TD Bank_00004664	Acct 1390 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00004665-TD Bank_00004854	Acct 1407 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00004855-TD Bank_00053018	Acct 1407 Account Deposits (Alpha Plus)

11	TD Bank_00053019-TD Bank_00053178	Acct 1415 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053179-TD Bank_00053265	Acct 1423 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053266-TD Bank_00053287	Acct 1449 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053288-TD Bank_00053308	Acct 1457 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053309-TD Bank_00053331	Acct 1465 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053332-TD Bank_00053371	Acct 1473 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053372-TD Bank_00053605	Acct 1481 Business Docs, Authorizations, Statements, Checks, Deposits, WD, Wires & Balance (Alpha Plus)
11	TD Bank_00053606-TD Bank_00053623	Acct 1499 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053624-TD Bank_00053634	Acct 1506 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053635-TD Bank_00053657	Acct 1514 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053658-TD Bank_00053687	Acct 1522 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053688-TD Bank_00053752	Acct 1530 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053753-TD Bank_00053779	Acct 1548 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053780-TD Bank_00053805	Acct 1556 Statement, Deposit & Balance (Alpha Plus)
11	TD Bank_00053806-TD Bank_00053809	Transfers (Alpha Plus)
12	TD Bank_00053810-TD Bank_00053931	Acct 1059 Account Docs, Statements, Deposits, WD & Wires (IPeg LLC)
13	TD Bank_00053932-TD Bank_00054974	Acct 0808 Business Docs, Statements, Checks, Deposits, WD & Wires (Joseph Cammarata)
14	TD Bank_00054975-TD Bank_00056787	Acct 5769 Business Docs, Statements, Checks, Deposits (Liquid Claims)

14	TD Bank 00056788-TD Bank 00059082	Acct 1069 Account Docs, Statements, Checks, Deposits, Wires & Balance (Liquid Claims)
15	TD Bank 00059083-TD Bank 00062856	Acct 9843 Account Docs, Statements, Checks, Deposits & Balance (Manalapan Fitness & Wellness)
16	TD Bank 00062857-TD Bank 00062965	Acct 2956 Account Docs, Statements, Deposits, WD, Wires & Balance (Misc Holdings Group)
17	TD Bank 00062966-TD Bank 00063055	Acct 6114 Account Docs, Statements, Checks, Deposits, WD, Wires & Balance (N328MB LLC)
18	TD Bank 00063056-TD Bank 00063854	Acct 3555 Account Documents, Statements, Deposits, Checks, WD & Wires (PB Trade)
18	TD Bank 00063855-TD Bank 00063867	Acct 1621 Application & Statements (PB Trade)
19	TD Bank 00063868-TD Bank 00064157	Acct 1824 Account Docs, Statements, Checks, Deposits, WD & Wires (Pro Securities)
20	TD Bank 00064158-TD Bank 00064844	Acct 0181 Account Docs, Statements, Checks, Deposits, WD & Wires (SSA Technologies)
21	TD Bank 00064845-TD Bank 00065975	Acct 8212 Account Docs, Statements, Checks, Deposits, WD & Wires (Traderfield Securities)

Exhibit E

EMAIL
SEPT 15 2017

SSA Technologies LLC	
tax id	30-0806165
Opening balance	\$2,437.29
Closing balance	\$6,107.69
SSA Income	\$155,742.15
SSA issued 1099's	
Dana H. Noble 135-96-4784	\$22,625.00
3M Sales, LLC 81-2361440	\$40,000.00
Billy R. Hom 140-823-3000	\$25,591.44
expenses	\$25,878.91
2016 PNL	\$41,646.80

2016

Alpha Plus Recovery, LLC	
tax id	47-1647179
Opening balance	\$243.92
Closing balance	\$168.09
Alpha Plus income	\$149,732.34
Alpha issued 1099's	
Billy R. Hom 140-823-3000	\$555.48
Oak Bay Capital 46-1044545	\$1,150.11
expenses	\$141,635.84
Alpha Plus PNL	\$6,390.91

Nimello Holdings LLC	
tax id	47-3054372
Opening balance	\$0.00
Closing balance	\$749.99
Income	\$13,798.20
expenses	(\$13,048.21)
Nimello LLC PNL	\$749.99

Quartis Trade & Investment, LLC	
tax id	47-1526614
Opening balance	\$1,510.20
Closing balance	\$1,565.04
Income	\$22,706.77
expenses	(\$22,651.93)
Quartis LLC PNL	\$54.84

Joseph Cammarota
MCCI
1 Waterworks Rd
Freehold, NJ 07728



FRANK

U.S. 1
Attn: CI
402 E
Trenton,

EXPECTED DELIVERY DAY: 02/20/24
USPS TRACKING® #

9505 5159 9941 4048 7669 08