

EXHIBIT 21



JON CORZINE
GOVERNOR

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 249
TRENTON, NEW JERSEY 08695-0249
SEPTEMBER 21, 2009

R. DAVID ROUSSEAU
STATE TREASURER

Mr. Michael Nowacki
319 Lost District Drive
New Canaan, Conn 06840

Dear Mr. Nowacki:

Thank you for advising the Division by phone on August 27, 2009 that you have provided the Internal Revenue Service with information pertaining to the estate of Jane O'Donnell Mulligan and that it is investigating the claim that the estate has avoided the payment of State and Federal taxes by illegal means.

As you are aware N.J.S.A. 54:35-18 provides for the payment of a reward to informants. It should be noted that New Jersey has both an inheritance tax and an estate tax. The reward statute applies only to the inheritance tax. There is no similar provision in the estate tax statute.

The Division is investigating this matter. Should you have additional information which you would like considered, kindly forward same to the Division.

Thank you for your interest in this matter.

Very truly yours,

A handwritten signature in black ink that reads "Fred M. Wagner III".

Fred M. Wagner III
Assistant Chief
Individual Tax Audit Branch

EXHIBIT 22



STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 249
TRENTON, NEW JERSEY 08695-0249
JULY 7, 2010

CHRIS Christie
GOVERNOR

KIM GUADAGNO
LT GOVERNOR

ANDREW P. SIDAMON-ERISTOFF
STATE TREASURER

Mr. Michael Nowacki
319 Lost District Drive
New Canaan, Conn 06840

Dear Mr. Nowacki:

The Division has carefully reviewed the information which you have provided pertaining to unreported shares of Johnson and Johnson stock in the estate of Jane O'Donnell Mulligan and has found that there is no basis for it to pursue this matter further at this time. The investigation has therefore been closed.

Should it be determined by the State of Connecticut or the Federal Government that the decedent did possess shares of Johnson and Johnson stock which were moved overseas to the Swiss Bank Corporation (now UBS), the Division will give further attention to this matter.

Thank you for your interest in this matter.

Very truly yours,

A handwritten signature in black ink, appearing to read "F. M. Wagner III".

Fred M. Wagner III
Assistant Chief
Individual Tax Audit Branch

EXHIBIT 23

D.N. FA 04 0201276

SUZANNE NOWACKI

VS

MICHAEL NOWACKI

JUDICIAL DISTRICT
SUPERIOR COURT

200 FEB 15
STAMFORD/NORWALK JUDICIAL
DISTRICT AT STAMFORD

:FEBRUARY 16, 2010

MEMORANDUM OF DECISION

RE: DEFENDANT'S MOTIONS FOR MODIFICATION (174.00, 178.00, 181.00)

DEFENDANT'S MOTION FOR CONTEMPT (182.00)

PLAINTIFF'S MOTIONS FOR CONTEMPT (192.00)

I. Background

The parties to this action were divorced by decree of the court on June 29, 2005. At that time the court, Tierney, J., approved and incorporated by reference into the decree a lengthy and detailed Separation Agreement (and detailed schedules thereto) signed by both parties, their attorneys, and the guardian ad litem for the two children of the marriage (Dkt. Entry 170.10.) Under the terms of the decree, the plaintiff's name was changed to Suzanne Sullivan. The children of the marriage, a son and a daughter, are now 15 and 13 years old respectively.

The Separation Agreement provided for a division of assets between the parties, and each party waived alimony. According to the transcript of the hearing before Judge Tierney, Mr. Nowacki received roughly 60% of the combined assets and Ms. Sullivan 40%. Ex. 11, p. 13; see also Transcript of testimony of Attorney Colin, September 24, 2009, 14. In Article IV of the Separation Agreement, the parties agreed to be responsible for "child-related expenses set forth on Schedule B hereto." Sullivan was to be responsible for 35% and Nowacki was to be responsible for 65% of such expenses. On the 15th day of each February, May, September and November all child-related expenses are reconciled so that each party would bear the agreed upon percentage. "Any

money owed by one party to the other shall be paid immediately.” Article IV, ¶ 4.1 (c). Schedule B included: school meals, camp lunches, costs for camps, sports equipment, special and instructional lessons, religious education and all costs associated with a full-time nanny. Other provisions in the Separation Agreement call for the sharing of other expenses related to the children such as medical insurance, medical costs and college expenses on the same 65%-35% basis as Schedule B expenses. See Separation Agreement, ¶¶ 6.1, 7.1, 7.2. Article V of the Agreement stated that the two children would remain in the New Canaan public schools until further agreement or order of the court. The Separation Agreement included a parenting plan set forth in Schedule C thereto which was also incorporated into the divorce decree. The parenting plan called for joint legal and physical custody of the two children. The plan set up a detailed schedule with the children living with each parent on alternate weeks and transfers (including the nanny) largely taking place on Sunday evenings. Each parent maintains a house in New Canaan. On certain holidays and school vacations, the children are scheduled to be with one parent on even numbered years and with the other parent on odd numbered years. Some of the pertinent provisions included that both parents shall be permitted to attend all extracurricular activities and sports events and major decisions about the children are not to be made without prior discussion between the parties, and if there is disagreement, it shall be referred to the guardian ad litem before being adjudicated in court. The children are to be raised in the Catholic faith, and the primary care parent for the week shall insure that Mass is attended.

The matters before this court are motions by Nowacki for modification, and a motion for contempt, and a motion by Sullivan for contempt. Hearings on the motions were commenced, but a barrage of grievances filed by Nowacki directed at family judges in this district engendered

recusals, a mistrial of the hearing, and a new hearing date on December 2, 2009. With the parties' consent on that date, the court accepted into evidence all the exhibits previously entered into evidence at the prior hearings, and agreed to review a transcript of prior testimony given by Sullivan's former attorney, which has been done.

II. Modification

The first of Nowacki's motions for modification (174.00) is dated September 9, 2008. The motion seeks a modification of the percentage split of child-related expenses described above based on an allegedly substantial increase in Sullivan's income.¹ Nowacki filed a subsequent motion to modify on February 13, 2009 very similar to the earlier motion, although also seeking Sullivan to take on "her fair share" of driving to and attending their son's travel hockey games and increasing her contribution for insurance coverage. (178.00). A third motion dated March 9, 2009 is virtually identical to the February motion. (181.00).

According to affidavits filed in 2005 at the time of the divorce decree, Nowacki working for CBS, earned approximately \$360,000 annually with a net income of about \$222,000. Sullivan was employed by Fox Broadcasting and had gross earnings of about \$210,000, and net earnings of \$127,000.

The parties' financial circumstances at the time these motions were heard are also set forth in financial affidavits. According to Sullivan's affidavit of November 10, 2009 (224.10)² she is

1

The motion also seeks a modification of custody and visitation arising out of alleged difficulties in delivering the children to Sullivan's house on Sunday evenings. This part of the motion (and later motions) is moot since subsequent orders have placed custody with Sullivan.

2

In the electronic file system this document is marked 223.10.

employed by Fox Broadcasting and her gross annual employment earnings are approximately \$357,000. Her net annual income (including non-wage income) is about \$232,000, and her net assets are over \$1.3 million. See also Exhibit 23. Nowacki's affidavit, updated to November 12, 2009 (Exhibit 21) shows gross earnings from employment at CBS to be \$351,000 in 2009, and net earnings of \$213,000. Net assets exceed \$2.6 million, a significant portion of which are not liquid.

The child-related expenses according to both parties amount to about \$60,000 annually. HTr., 47-48, 73.³ There was some evidence that annual college expenses might amount to as much as \$50,000 per child per year because the Separation Agreement did not contain any cap.

General Statutes § 46b-86(a) provides that, unless a divorce decree precludes modification, a court may modify a permanent child support order upon a "showing of substantial change in the circumstances of either party." The burden of proving such change in circumstances is on the party seeking modification. *Blum v. Blum*, 109 Conn. App. 316, 328 (2008) [citing *Syragakis v Syragakis*, 79 Conn. 170, 174 (2003).]

The court finds that Nowacki has met the burden of showing a substantial change in Sullivan's circumstances. In the course of less than four and a half years, her gross income from employment has increased by 70%, and her net income has increased by almost 83%. By contrast, Nowacki's gross and net incomes have declined slightly. Sullivan has contended that the 65-35 split was based partially on the fact that Nowacki was awarded more assets than Sullivan. Her former attorney testified that the relative income of the parties were not the sole factor in determining the

3

References to "HTr." followed by one or more numbers are to pages in the transcript of the hearing on December 2, 2009.

split, and that both income and the asset division, and the waiver of alimony were factors. Transcript of testimony of Attorney Colin, September 24, 2009, 4-5. There was also some evidence that Nowacki's assets were substantially greater than Sullivan's at the time of their marriage in 1992. Ex. 24; HTr., 52.

One of the major thrusts of Connecticut statutes regarding child support is that the parents' obligation of support is measured by each parent's respective ability to do so. See General Statutes § 46b-84(a) and (b). In determining the respective abilities the court shall consider the age, health, station, occupation, earning capacity, amount and source of income, estate, vocational skills and employability of each of the parents. General Statutes § 46b-84(d).⁴ In reviewing all the necessary factors, the court concludes that a modification of the 65%-35% split of child-related costs, medical expenses, and insurance premiums for the children's medical insurance is in order.⁵ The court determines that "child-related" expenses should be divided between Nowacki and Sullivan with the former being responsible for 55% and the latter responsible for 45%. This same ratio will apply to

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As child support obligations are at issue, General Statutes §46b-215b mandates that the child support guidelines shall be considered in the determination of child support awards. However, Section 46b-215a-2(b)2 of the Regulations of the Child Support and Arrearage guidelines provides that when the parties combined net weekly incomes exceed \$4,000, child support awards shall be determined on a case-by-case basis.

The current incomes of the parties as set forth hereinabove, produce a combined net weekly income in excess of \$4,000. Therefore, a strict application of the guidelines is not required. As provided in General Statutes § 46b-215b(c) the criteria for child support awards established in General Statutes §46b-84(d) may be considered in assisting in the determination of an appropriate award.

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The court believes that it is premature to consider college expenses which appear to be at least three years away. There was testimony that private school tuition may be on a much closer horizon; however, absent any agreement or court order about private schools, it is premature to decide this issue as well.

the children's medical expenses and medical insurance premiums for their coverage. The evidence showing nearly equal earnings and a larger award of assets to Nowacki were significant factors in reaching this determination. While Nowacki sought orders increasing Sullivan's obligations to maintain life and disability insurance, there was no evidence or argument submitted on these subjects, and these requests are denied.

III. Nowacki's Motion for Contempt

The motion for contempt filed by Nowacki (182.00) seeks sanctions against Sullivan for filing allegedly fraudulent insurance expenses, failing to comply with the parenting plan set out in the Separation Agreement, and "failing to share proportionately in the best interests of the children (sic)" (Dkt. Entry 182.00). The motion was accompanied by a fourteen page memorandum dated March 9, 2009 requesting twenty-one specific orders to be issued against Sullivan. The memorandum contains a litany of complaints. Many of them have to do with the unfairness of the 65%-35% split of child-related expenses and are not germane to a motion for a sanction of contempt. However, the memorandum, and Nowacki's testimony at the hearing delved into the subject of Sullivan's compliance with the parenting plan and the insurance premiums for the covering of Sullivan's present husband, David Barrington. Nowacki testified to certain occasions when Sullivan made plans with her husband or her parents which left her unavailable for parenting during times when she was the primary parent. There was also extended testimony from Nowacki that he was left to drive to, and attend, several away hockey games their son participated in during periods when Nowacki contends Sullivan should have been responsible.

With respect to the insurance issue, Nowacki testified that at one point Barrington was on

the same Fox Broadcasting health insurance plan as the parties' children, and his (Nowacki's) payment of a share of the insurance premiums actually paid for some of Barrington's coverage.

Contempt of court "is a disobedience to the rules and orders of a court which has the power to punish for such an offense." *Edmond v. Foisey*, 111 Conn. App. 760, 769 (2008). "Noncompliance alone will not support a judgment of contempt." *Prial v. Prial*, 67 Conn. App. 7, 14 (2001). "A court may not find a person in contempt without considering the circumstances surrounding the violation to determine whether such violation was wilful." *Wilson v. Wilson*, 38 Conn. App. 263, 275-276 (1995). The Appellate Court has recently stated that in determining whether a trial court abused its discretion in deciding a motion for contempt, it must review "the trial court's determination of whether the violation was wilful or excused by a good faith dispute or misunderstanding." *Zoll v. Zoll*, 112 Conn. App. 290, 303 (2009) [quoting *In Re Leah S.*, 284 Conn. 685, 693-694 (2007).]

Having reviewed the evidence and all the circumstances, the court does not find Sullivan's alleged violations of the parenting plan to be wilful. Many of the alleged deviations were of a minor consequence, occurred some time ago, and resulted in the rather normal accommodations between two parents who share custody. The claims about the failure of Sullivan to do her share with regard to the hockey activities thus purportedly forcing Nowacki to take vacation time to attend games of their son must be seen in the light that Nowacki is rightly proud of his son's athletic accomplishments and would not have missed many games in any event, as well as the fact that one parent is not obligated to attend each game and, in fact, both parents have been absent on several occasions. HTr., 124. Therefore, there was no obligation that Nowacki attend when Sullivan was not available. As to the insurance, the evidence shows Barrington's premiums were included in

some of what Nowacki paid, but this was corrected and Nowacki was repaid the appropriate amount when the matter came to light. HTr., 125-126, 182.

IV. Sullivan's Motion for Contempt (192.00)

Sullivan has moved for an order that Nowacki be held in contempt for his refusal to abide by the court order that he pay 65% of the child-related expenses. Specifically it is contended that, somewhat contemporaneous with his motion to modify the 65%-35% provision in the Separation Agreement, Nowacki has taken it upon himself to defer, or pay only half of, some of the child-related expenses, thereby forcing an unwelcome choice by Sullivan to either pay more than ordered, or determine that the children might go without something when otherwise they would not. Sullivan testified that she was required by pay one half of certain hockey related expenses for their son, that she paid vacation time, salary, and an agreed-upon raise to the nanny when Nowacki refused. She testified that Nowacki deducted \$1,000 from a reconciliation payment because he felt another (less costly) cell phone plan for the children should have been utilized. She also testified that she was forced to fully pay for a new dental retainer for her daughter because the prior retainer had been lost while the daughter was under her supervision. HTr., 142-147.

To a great extent, Nowacki concedes that he has withheld certain payments. For instance, in his motion for contempt he stated he has had to put a spending freeze in place on all children's activities because Sullivan refused to pay any more than 35%. At the December 2, 2009 hearing, Nowacki testified he had not paid monies owed while awaiting a hearing on his motion to modify. HTr., 160-161, 175, 181-182. This position was presaged in an e-mail from Nowacki to Sullivan's former attorney in February 2009 saying some of the children's activities were not affordable for him on the existing 65%-35% ratio, that such activities would be compromised and without a new

percentage agreement there would be a "spending freeze which will effect (sic) the children."

Exhibit 12.

At the close of the December 2, 2009 hearing, the court stated to Nowacki that he had an obligation to pay what the divorce decree ordered until that order was terminated or modified. HTr., 183-184. Possibly as a result of this admonition, Nowacki reported to the court by a copy of a letter, dated December 12, 2009 addressed to Sullivan which is rambling in nature, argumentative in part, and not particularly clear to the court. More importantly, however, there was an attachment of copies of 22 checks. Because of duplicates the copies show 11 checks dated subsequent to the hearing made out to Sullivan in varying amounts, but aggregating \$2,664.79. (244.00.)

Also at the end of the hearing, Sullivan was requested to determine, if Nowacki made additional payments, whether the additional payments put Nowacki into substantial compliance with the 65%-35% division of expenses. HTr., 184. By means of a December 14, 2009 "Notice of Compliance" which was less argumentative, but not entirely clear either, Sullivan appears to state that the claimed deficiencies have largely been made up except for \$53.45. (243.00.) Apparently, she has declined the court's suggestion, also made at the hearing, that if the remaining deficiencies were de minimis the motion for contempt be withdrawn. Id.

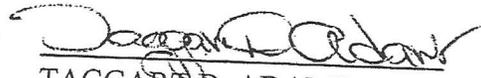
Based on what has been submitted, the court holds that Nowacki was in contempt of court because the non-payment of 65% of certain child-related expenses was wilful, that is purposeful. His own words are very clear that withholding money was a means, and an improper one at that, to adjust the decreed split of expenses. The court also finds that on the record as it stands today, Nowacki has purged himself of contempt.

V. Orders

For the reasons set forth above, the court enters the following orders:

1. Motions with Docket Entry Nos. 174.00, 178.00 and 181.00 (Nowacki motions for modification) are granted to the following extent. The percentage of child-related expenses including medical expenses, and medical insurance premiums for their health coverage borne by each parent are modified to 55% to be paid by Nowacki and 45% to be paid by Sullivan. While the court has discretion to make modifications retroactive to the date a motion for modification is served on the opposing party, this discretion is not exercised due to Nowacki being in contempt of court at least until the first week of December 2009 (see Section IV, supra.). This order shall be effective as of February 15, 2010 and shall continue for the period of the children's minorities subject to the provisions of General Statutes § 46b-84b. The same practice of quarterly reconciliations presently employed shall be in effect. The existing order is in effect through February 14, 2010 for all shared expenses through that date. No later than March 15, 2010 all outstanding balances due to any party shall be paid in full.
2. Motion No. 182.00 (Nowacki motion for contempt) is denied.
3. Motion No. 192.00 (Sullivan motion for contempt) is granted to the extent that there is a finding that Nowacki was in contempt, but because he successfully purged himself of contempt, no other relief is granted, except as set forth in Paragraph 1, supra.

Decision entered in accordance with the foregoing. All parties and counsel of record notified February 16, 2010.
Julia A. W. Fraser, TAE


TAGGART D. ADAMS
SUPERIOR COURT JUDGE

Ms. Suzanne Sullivan
183 Brushy Ridge Road
New Canaan, Ct. 06840

December 12, 2009

Dear Suzanne,

Per the directive given by Judge Adams in Court please find the following summary of the quarterly reconciliations which have been filed between us from September 15, 2008 and November 15, 2008 in the attached excel chart.

A check was attached providing the detail on the changes in total dollar volume with a note on each check as to what each check referenced.

The attached chart indicates payments made already and details each and every payment that had been made for the period of time between September 15, 2008 and November 15, 2008 which the Court has been asked to consider relative to retroactivity.

Over \$2,100 worth of checks were delivered to your home by the nanny on Monday, December 6.

When you reviewed the summary on December, you sent me an email me regarding the check for \$190.00 for soccer fees which you had been given, you had never cashed. One additional check for \$250.00 was issued on December 9 and delivered by the nanny to your home to compensate for that oversight on my part without dispute.

Of the amounts owed, more than half of that which has been paid with amounts disputed: \$1,000 on cell phone charges where you did not combine cell phones as requested two years ago, \$109.20 on a Dental charge which you refused to reapply for reconsideration of a charge that was rejected, \$156.00 on a decision which you made without consultation to pay the nanny for vacation days over and above her paid two weeks which the nanny confirmed was true and the loss of a retainer at your house worth \$260.00. These amounts total over \$1,400.00.

Nearly \$75,000 was expensed during these fourteen months. The non-disputed amounts represented less than a 1% disagreement and did not take into consideration that I had over-paid for health care costs for 26 months for which you agreed to write me a check for four months after the evidence of fraud was documented by your personnel department on April 17, 2009 via a letter from Natasha Peterson.

Here is a detailed summary and explanation of each check provided to you to assist the Court in its deliberations.

There were no disputed items for the September 15, 2008 and November 15, 2008 reconciliations.

The total expenses for this period of time from November 16, 2008 to February 15, 2009 were adjusted by adding back in the following items which were listed as deferred: Baseball payment for Tim of \$225.00, Softball payment for Kerry of \$165.00 and a disputed overpayment to Katie Bowen of additional vacation not required in her employment understanding of \$240.00. The total of these three items were \$630.00. Your 35 percent represented \$220.50.

So therefore the revised amount due you was \$409.50. The disputed portion if eliminated would represent would adjust that amount by \$156.00. Therefore there are two checks for that period of time which are attached: one for \$156.00 with a notation of disputed for overpayment of paid vacation days, and another check for \$253.50.

Your check for the original amount due me for the adjustment in health care expenses for Dave Barrington's expenses was for \$1,154.42 was an agreed upon amount which was paid on June 15, 2009 four months after the due date of February 15, 2009. No interest was attached to the \$1,830.77 adjustment.

The February 16, 2009 to May 15, 2009 reconciliation was not able to be adjusted until the June 15 payment was made. That June 15 payment then established the health care payment adjustment from \$151.66 to \$43.34 for the apportionment attributable to Kerry and Tim. We tacitly agreed on June 15, 2009 that amount for healthcare expenses to be shared was \$43.34 when that payment was made

In addition, the payment of expenses for May 15, 2009 could not be finalized until the cell phone bills which were requested from you established a baseline for the savings that you refused to provide by combining the cell phone plans to not waste money unnecessarily.

The Verizon store brochure (attached) established that there was a savings of a substantial nature (\$40.00 per month) by the nanny's cell phone to your Verizon account. Tim's account saved you that amount when you combined his plan with yours, but you denied me the same courtesy. In essence that resulted in my payment on the nanny cell phone for nearly two years thereby subsidizing Tim's cell phone during the same period of time.

The terms of service for the nanny cell phone plan was not revealed to me which until November, which resulted in the delay of payment for the May reconciliation.

I have written a separate check for the \$1,000.00 deduction on the May 15 reconciliation and labeled that check in the notes on my check, cell phone dispute.

The Judge can determine then whether he believes that adjustment is warranted or not.

We have established moving forward that Katie Waters will use her existing plan with blackberry service which was a friends and family plan she is on with her father's family plan in Colorado. That \$50.00 per month fee included blackberry service which runs roughly \$30.00 of that total per month. I have agreed to pay Phil Waters (her father) through February 15, 2010 and have done so.

Kerry's cell phone service was combined with yours effective mid-August. That savings of \$50.00 per month on her base cost went to purchasing her a new Mac computer as noted on the court record.

I take exception to your categorization of that expense savings as a bribe for Kerry. It wasn't a bribe, but an intelligent use of the money and she is enjoying that Mac everyday and takes classes at Stamford mall on an average of once a month.

I agreed per the attached email from you to pay you monthly for her service. I enclose checks for \$72.00 for the first month's service which included a significant amount of ancillary services which you will need to monitor from this point forward. There is also a check for \$20.00 for

the two months for the base incremental service for Kerry for the November and December payments as we agreed to do.

The May 15 Reconciliation is adjusted for the following deferred expenses: Nanny's raise was paid prematurely to her departure per the Email in the court record dated February 28, 2009, which Katie Bowen agreed to and you did not approve. The total of that expenditure was \$950.00 on that raise. I paid \$500.00 of that and you paid \$450.00.

Therefore my 65% would result in the check for \$117.50. That check is labeled nanny raise adjustment.

The lost retainer was a result of carelessness, however, in order to be in full compliance for its replacement, results in a payment by me of \$253.50 labeled retainer dispute.

That retainer was lost replaced in February was in turn lost by the summer nanny. You refused to agree to a 50/50 split on my covering the second retainer. Therefore the replacement of the second lost retainer which was lost by Kelly Dibble will be replaced when the court makes its determination on the new split of expenses in a court order.

You did not attempt to apply for dental co-pay and billed that at \$168.00 as fully reimbursable. Not sure how that is fair, but there was a check for \$109.20 issued to you. If you applied for back payment on that expense then a credit should be due me and there is no way for me to verify that expense was put back in for reevaluation.

The nanny vacation pay deferred was paid by you of \$255.00. I paid Katie in June the balance which was \$220.00 per the final letter of settlement in the court records. The total of \$475.00 was for the one week of vacation pay for six months of service completed. Your portion

of that credit is \$88.75. A check is attached for that amount labeled nanny vacation pay adjustment.

Once the cell phone bills were received on September 20, 2009, along with other court ordered production, a check was provided for \$466.22. That check dated September 29, 2009 did not clear Citibank until October 29, 2009.

In addition, this will verify that two checks given to you to pay for one half of soccer (\$190.00 check number 1632) and one half of a hockey camp for Kerry (dated May 18, 2009 for \$200.00) were disposed of, which was noted on the Court record. Any cashing of those checks would represent a problem of some significance since you have stated that these checks were torn up.

The other adjustments on the attached September 15 reconciliation are reflected on the attached emailed sheet.

As noted in the Court hearing on December 2, there were a few items which were inadvertently left off when transferring spreadsheet information.

This September 15, 2009 reconciliation contains the new cell phone plan number of \$30.00 which was left blank by you when you sent me the spreadsheet. That number was calculated from the Verizon Store brochure attached.

A check for the September 15, 2009 payment due of \$3,194.76 was handed to you on November 22, 2009 which was cashed according to the statements you made on the Court record.

The balance of the September 15 Reconciliation due was for \$233.50 and was issued to you on December 6, 2009.

The November 15 reconciliation was not finalized for the December 2 hearing. The amount due includes a significant pre-pay on the school meal plan which has been in the past paid by me.

I have asked you to not prepay expenses unnecessarily.

In the past four years, meal deposits were paid in \$200 increments, however this payment was made by you after you already made a payment for \$400.

NCPS food service has been asked to make me the official destination for payment to ensure compliance with not prepaying expenses.

A check for the November 15, reconciliation for the amount of \$370.84 is enclosed.

A summary of the total monthly expenses, adjustment and amounts in dispute are attached, as well as the adjusted numbers for each quarterly reconciliation.

A copy of this letter and supporting documentation has being sent to Judge Adams and Kevin Collins per the request made by the court.

Sincerely,

Michael Nowacki

319 Lost District Drive

New Canaan, Ct. 06840

Cc: The Honorable Taggart Adams

Kevin F. Collins

Attachments included

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1910

Date Dec. 6, 2009

Pay to the order of Suzanne Sullivan \$ 72.00
Seventy Two and 10/100 Dollars

citibank

CITIBANK, N.A. BR. #46
640 FIFTH AVENUE AT 51ST STREET
NEW YORK, NY 10019

8/15-9/15

Memo Kersey Cell Phone 72.00

Michael J Nowacki MP

⑆021000089⑆ [REDACTED] 1910

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1911

Date Dec. 6, 2009

Pay to the order of Suzanne Sullivan \$ 20.00
Twenty and 10/100 Dollars

citibank

CITIBANK, N.A. BR. #46
640 FIFTH AVENUE AT 51ST STREET
NEW YORK, NY 10019

Kersey

Memo Oct 15 - Dec. 15 Cell Phone

Michael J Nowacki MP

⑆021000089⑆ [REDACTED] 1911

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1912

Date Dec. 6, 2009

Pay to the order of Suzanne Sullivan \$ 117.50
One Hundred Seventeen and 10/100 Dollars

citibank

CITIBANK, N.A. BR. #46
640 FIFTH AVENUE AT 51ST STREET
NEW YORK, NY 10019

Memo North Rouse Adjustment

Michael J Nowacki MP

⑆021000089⑆ [REDACTED] 1912

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1913

Date Dec. 6, 2009

Pay to the order of

Suzanne Sullivan

\$ 253.50

Two Hundred Fifty Three and 50/100

Dollars  Security Features
Included
Details on Back.

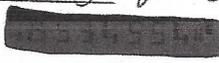
citibank

CITIBANK, N.A. BR. #46
640 FIFTH AVENUE AT 51ST STREET
NEW YORK, NY 10019

Memo

Post Retainer Dispute Michael J Nowacki

⑆021000089⑆

 1913

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1914

Date Dec. 6, 2009

Pay to the order of

Suzanne Sullivan

\$ 109.20

One Hundred Nine and 20/100

Dollars  Security Features
Included
Details on Back.

citibank

CITIBANK, N.A. BR. #46
640 FIFTH AVENUE AT 51ST STREET
NEW YORK, NY 10019

Memo

⑆021000089⑆

 1914

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1915

Date Dec. 6, 2009

Pay to the order of

Suzanne Sullivan

\$ 88.75

Eighty Eight and 75/100

Dollars  Security Features
Included
Details on Back.

citibank

CITIBANK, N.A. BR. #46
640 FIFTH AVENUE AT 51ST STREET
NEW YORK, NY 10019

Memo

⑆021000089⑆

 1915

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1917

Date Dec. 6, 2009

Pay to the order of Suzanne Sullivan \$ 223.50
Two Hundred Twenty Three and 50/100 Dollars  Security Features
Included. Details on Back.

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Memo Sept 15, 2009

Michael J Nowacki MP

⑆021000089⑆ [REDACTED] 1917

MICHAEL NOWACKI
319 LOST DISTRICT DR.
NEW CANAAN, CT 06840-2015

1-846
210

1918

Date Dec. 6, 2009

Pay to the order of Suzanne Sullivan \$ 370.84
Three Hundred Seventy and 84/100 Dollars  Security Features
Included. Details on Back.

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Memo Nov 15, 20

Michael J Nowacki MP

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