IN THE HIGH COURT OF JUSTICE   **Claim No: IL-2021-000019**

BUSINESS AND PROPERTY COURTS OF ENGLAND & WALES

INTELLECTUAL PROPERTY LIST (ChD)

B E T W E E N :

<div align="center">

CRYPTO OPEN PATENT ALLIANCE   **Claimant**

-and-

DR CRAIG STEVEN WRIGHT

Defendant

</div>

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APPENDIX PM42

TO THE SECOND EXPERT REPORT

OF PATRICK MADDEN

New MYOB Files

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Summary

1. In this Appendix, I address section 9 of Dr Placks' report and in particular the two new MYOB databases that he discusses from paragraph 9.15. Dr Placks explains that he was provided with access to two live MYOB databases which he downloaded to create two "MYOX" files, which he preserved in a forensic image. He then performed his analysis on those downloaded database files and explained his observations based on logs exported from the database.

2. The forensic image was not provided to me at the time of Dr Placks' report, but was provided later, on 10 November 2023. I have therefore analysed the two MYOB files as best as I am able to in the short time available, and report as follows.

3. As I explain below, I have discovered very clear indications that these two new MYOB databases were created artificially using clock manipulation techniques and could not have been created before May 2023.

MYOX files and COC

4. In Appendix PM7, I reported on Reliance Documents ID_004077, ID_004078, and ID_004079 which contain screenshots of an accounting database created in the accounting software MYOB. I

also discovered an MYOB database file (with the 'MYOX' extension) within the disclosure dataset. As I explained in Appendix PM7:

    a.   The Reliance Documents appeared to originate as screenshots from that MYOX file referring to transactions relating to Bitcoin in 2009-2010.

    b.   However, the MYOB AccountRight software, which can be used to create and view the MYOX file, contained logging functionalities which indicated that all of the records had been input into the file on 6 and 7 March 2020.

5.   I therefore concluded those documents to be inauthentic.

6.   In response, I understand from the CoC information that Dr Wright accepts that the MYOX file I analysed is not authentic to 2009-2010 and was created in 2020, but he has provided Dr Placks with access to two different MYOX databases which he says are better sources of information.

7.   I therefore analyse the two new MYOB files on the basis of that understanding.

Various MYOB files

8.   As a result of the above, there are now various MYOB databases to which I refer in this report:

    a.   The file that I analysed in Appendix PM7, which is named **"Wright International Investments Ltd.myox"**. Although this contains records dated on their face from 2009-2010, I understand it is agreed that this actually dates from March 2020, and I will therefore refer to it as the **March 2020 MYOX**.

    b.   Two "live" MYOB company files. The reference to "live" files here is to files that are hosted on the MYOB cloud platform and accessible through the internet. Dr Placks records in paragraph 9.15-9.18 that he was granted access to two live company files. I refer to these as the **Live Files**.

    c.   Dr Placks exported the Live Files to backup MYOX files using AccountRight software version v2023.8. One of these files relates to "Wright International Investments Limtited"

and the other to "Ridges R&D". I will refer to these as the "**New WIIL Accounts**" and the "**New Ridges Accounts**" respectively.

Dr Placks' Backups

9. I have not been granted access to the Live Files. I therefore proceed on the assumption that Dr Placks has correctly exported the information, though I have not been able to verify this for myself. I would emphasise that I have no reason to doubt that Dr Placks has correctly and properly exported and handled the Live Files to create the New WIIL Accounts and the New Ridges Accounts files.

10. Although I make findings in this report that the New WIIL Accounts and the New Ridges Accounts date are inauthentic, the anomalies in the files do not appear to be the result of handling or the export process. Rather, they indicate anomalies in the way that accounting information was entered into the system, which appears to have taken place around four months before access was granted to Dr Placks.

Link between Reliance Documents and March 2020 MYOX file

11. At Paragraph 9.14 Dr Placks states, in the context of the three Reliance Document screenshot PDF files being sourced from the MYOB Database attached to ID_004081, that "*Whilst the details of the records displayed within these screenshots appear to be contained within that .MYOX file, I have seen no evidence to identify the particular AccountRight Company File from which those screenshots were taken.*"

12. In my view, the evidence that ID_004077, ID_004078 and ID_004079 are taken from the March 2020 MYOX is as follows:

    a. The March 2020 MYOX is the only possible document within the disclosure dataset from which those Reliance Documents could have come.

    b. The content displayed in the Reliance Documents precisely matches the content in the March 2020 MYOX in every respect.

c. The content displayed in the Reliance Documents does not match the content in the New WIIL Accounts or the New Ridges Accounts. There is therefore no other available database from which they could have been obtained.

13. In addition, I note that the document in the disclosure dataset which immediately precedes the Reliance Documents (i.e. ID_004076) indicates further links as follows:

a. The document is composed of 4 screenshots of a MYOX database. It is 4 pages long, each of which pages contains a full-window screenshot showing MYOB AccountRight open on a Windows operating system. The first page presents as follows:
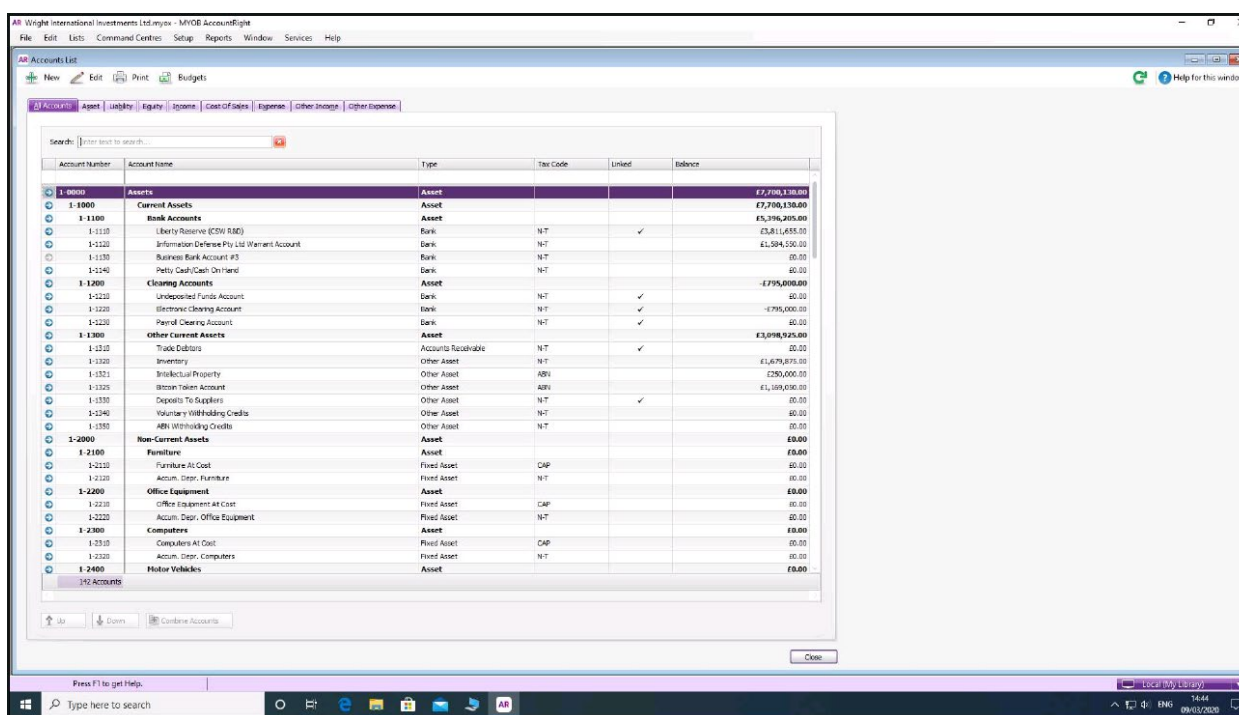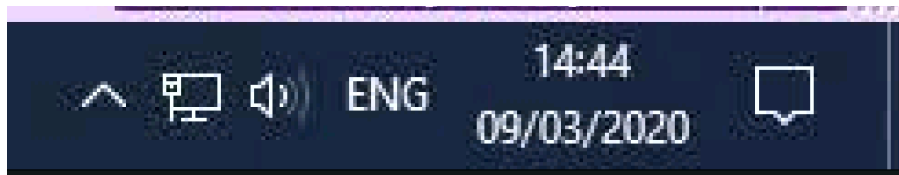

b. The screenshot indicates that the name of the file being viewed is "Wright International Investments Ltd.myox". This is consistent with the filename of the March 2020 Myox.
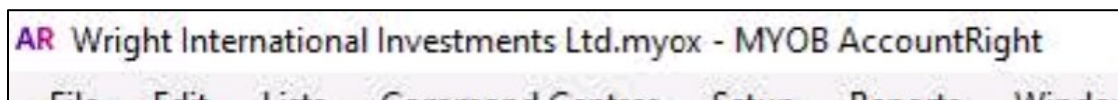
c. The screenshot indicates that the file being viewed is a local MYOX file from the user's library and is therefore an offline (not live) file:

d.   I observe that the date of the screenshot is 14:44 on 09/03/2020, as shown below. That is
     2 days after the creation of the 7 March 2020 MYOX and is therefore contemporaneous
     to the March 2020 MYOX.

e.   The accounting content displayed within the screenshots of ID_004096 is identical to the
     equivalent accounting information present in the March 2020 MYOX.

f.   ID_004076 has an internal metadata creation date of 2020:03:09 14:49:14, i.e. it is 4
     minutes after the timestamp shown above and in the screenshot above. The three Reliance
     Documents are screenshots presenting in a similar manner and with similar displays. Their
     internal created timestamps all date from the same afternoon as ID_004076 (ranging from
     17.28 to 18.21 that day).

g.   All four of those documents (ID_004076 and the three Reliance Documents) were authored
     using the same Creator software (Adobe Acrobat 17.11) and the same Producer Software
     (Adobe Acrobat 17.11 Image Conversion Plug-in) and the same Adobe XMP Core version
     (Adobe XMP Core 5.6-c015 84.159810, 2016/09/10-02:41:30).

14. It therefore remains my opinion that the Reliance Documents and ID_004076 are screenshots of
     the March 2020 MYOX, based on: the consistency between the various timestamps; their internal
     metadata; the content displayed within them; the circumstances in which they were created; and
     the fact that all four of these documents date from just two days after the creation of the March
     2020 MYOX.

15. While I agree with Dr Placks that it is possible (in the technical sense) that there exists another Company file, I have not seen any evidence to suggest that a file exists of the same name, same file format, and of contemporaneous date, and which was also saved and viewed offline on the same day, and which also contained identical information within its database, but which has not been disclosed in the disclosure dataset. In my opinion, all the indications are that the documents are connected by their technical circumstances and other context.

16. I therefore disagree with Dr Placks' comment that there is 'no evidence to identify the particular AccountRight Company File from which those screenshots were taken'.

Other observations on the March 2020 MYOX

17. Apart from Dr Placks' reservation relating the source of the three reliance documents ID_004077, ID_004078, and ID_004079, it appears that we are generally in agreement that the March 2020 MYOX is not authentic to 2009-2010 but was created in March 2020.

Content review of new MYOB databases

18. I agree with Dr Placks (at his paragraph 9.26) that the contents of the New Ridges Accounts and the New WIIL Accounts show some similarities with the contents of the Reliance Documents, but that there are notable material differences from the Reliance Documents (noting again that the Reliance Documents match the content of the March 2020 MYOX, but not the New Accounts). I demonstrate some of those differences in the table below comparing ID_004077 to the New WIIL Accounts:

ID_004077	New WIIL Accounts
Ship to: Wright International Investments Ltd Republic of Seychelles	Ship to: Wright International Investments Ltd WII - Seychelles

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
0	0	0	Block Blocks	A Block is an "envelope" that holds (initially) 50 set of 100,000,00 0 indivisible	$0.00		£0.00		FRE

Bill	Received	Backorder	Item Num...	Description	Price	Disc%	Total	Job	Tax
0	0	0	Block Blocks	Bitcoin Coinbase Blocks	$0.00		£0.00		FRE
15,900	15,900	0	Block Blocks	Bitcoin Coinbase Blocks	$50.00		£795,000.00		FRE

Comment:	Transfer under Warrant of node assets		Comment:	Transfer under Warrant of node assets
Ship Via:			Ship Via:	
Promised Date:	31/08/2009		Promised Date:	31/08/2009
Journal Memo:	Purchase; Information Defense Pty Ltd		Journal Memo:	Purchase; Information Defense Pty Ltd
Bill Delivery Status:	To be Printed		Bill Delivery Status:	Already Printed or Sent

19. As can be observed above, the content is similar in various respects, and I observe that the supplier invoice number and the purchase number are the same between both documents. However:

    a.   The Ship To address is different.

    b.   The line item tables contain different content.

    c.   The New WIIL MYOB has less text, and therefore fits two entries on the page, whereas ID_004077 contains more text, causing the first entry to fill the available space.

    d.   The editable state of several of the fields differs (with more fields greyed out in ID_004077).

20. There are differences of similar kinds between the New WIIL Accounts and each of the three Reliance Documents.

21. These features therefore indicate that the Reliance Documents were not sourced from a live version of the New WIIL Accounts.

Observations on the MYOX file logs

Logs exhibited by Dr Placks

22. Dr Placks has exhibited to his report several log files obtained from the New WIIL Accounts and the New Ridges Accounts in various formats. These appear to have been exported from the MYOB AccountRight software in the same way or a similar way to my own exports conducted in relation to Appendix PM7 and exhibited thereto.

23. In paragraphs 9.45 to 9.47, Dr Placks cautions that when a file is created or edited offline (not 'Live'), the associated timestamps are generated from the local computer clock and may be backdated (by manipulation of that clock), so that they may not be valid. I agree with Dr Placks that the timestamps in the security audit logs should be treated with caution for that reason.

24. I began by investigating the logs exhibited by Dr Placks and identified the following points.

25. The Exhibit SP9.6 zip contains an export of a Session Security Audit from the New WIIL Accounts, which tracks the log-in and log-out activity of each user.

26. First, I agree with Dr Placks that the logs contain indications of when a user logs in offline, and when the user logs in "live". Specifically, the logs appear to format the username differently in the two different circumstances:

    a. When a user logs in locally offline, the username is displayed as a single name, such as "Administrator" or "Administrator1".

    b. When a user logs in 'Live' online, the username is displayed with a slash character "/" in the format (USERNAME) / (EMAILADDRESS) such as "Administrator/craig@rcjbr.org" or "Administrator1/ramona@rcjbr.org".

27. I also double-checked this functionality in two ways:

    a. First, by observing that Dr Placks' login activity is consistent with the observation above. That is, when he logged in 'Live' on 22/09/2023 at 08.46 his username was displayed with a slash character and his full email address. Afterwards, when he logged in locally after saving the relevant local backup, the username was "Administrator" without the slash.

    b. Second, by creating an offline MYOX file myself, and testing the display of logins first in offline local mode, and later in online live mode, and confirming the same pattern of behaviour of the system.

28. Second, I observe that each session is assigned a UUID (unique identifier), which allows login and logout activity to be related together in the log. If a login attempt is unsuccessful, it is assigned an ID of all-zeroes.

29. Third, I observe that the New WIIL Account was interacted with both offline and online:

   a. The logs indicate that the database was created with a timestamp of 15/08/2009. From that timestamp up to the beginning of the logs dated 7/06/2023, the file was operated in offline mode, as is clear from the lack of slash characters in the recorded usernames (the "**Offline Period**").

   b. From 7 June 2023 onwards, the logs begin to adopt the slash character and provide a username-and-email-address combination, indicating that the database was made Live on that date and continued to be operated Live (the "**Live Period**") until Dr Placks accessed and downloaded the database.

   c. During the Offline Period, the UUIDs and usernames indicate a consistent pattern of logging in and logging out, such as those shown below:

```
Created: 19/10/2023 17:24   Wright International Investments Ltd
WII - Seychelles IBC 064409
Session Security Audit
Email: craig.wright@information-defense.com
Session Date    Time    User ID Description Session ID

15/08/2009  17:16   Administrator   Successful logon to the file     b8ebb9d4-34cf-4e96-b7df-0de5edaa6772
15/08/2009  18:47   Administrator   User closed out of file or application  b8ebb9d4-34cf-4e96-b7df-0de5edaa6772
13/10/2009  16:25   Administrator   Successful logon to the file     ba9365e9-dffe-4e4a-a40e-28e617743f0a
13/10/2009  16:39   Administrator   User closed out of file or application  ba9365e9-dffe-4e4a-a40e-28e617743f0a
14/01/2010  01:40   Administrator   Successful logon to the file     fc472414-0c22-453d-911e-c86fdd09bb15
14/01/2010  01:45   Administrator   User closed out of file or application  fc472414-0c22-453d-911e-c86fdd09bb15
14/01/2010  03:46   Administrator   Successful logon to the file     3fa0e56a-97c4-4744-b8f2-7b3e22a3ccd0
14/01/2010  03:50   Administrator   User closed out of file or application  3fa0e56a-97c4-4744-b8f2-7b3e22a3ccd0
30/06/2010  19:19   Administrator   Successful logon to the file     c89a062a-f37f-4f19-bc34-c0b5bea6ba4a
30/06/2010  19:33   Administrator   User closed out of file or application  c89a062a-f37f-4f19-bc34-c0b5bea6ba4a
1/07/2010   19:34   Administrator   Successful logon to the file     ba8d548d-4716-46c0-8fbf-913c19f7ea57
1/07/2010   20:05   Administrator   User closed out of file or application  ba8d548d-4716-46c0-8fbf-913c19f7ea57
```

   d. The logs relating to the Live Period are not as clear, and there are runs of repeated login attempts within very short periods of time. I have not tried to investigate this, as it did not inform my analysis for reasons that I explain below.

30. There is however one important exception to the pattern of logins and logouts.

Anomalous logs

31. I observed that within the logs there is not always a valid logout, which I put down to a software error (such as I assume might be caused if software crashes, or a user fails to log out properly)

Therefore, there are sometimes unpaired UUIDs, within the logs, as with the highlighted example below of two log-on entries which do not have corresponding close-out entries:

```
22/05/2013  18:36   Administrator   Successful logon to the file    7f9c960d-34df-40ba-a55f-1cf41fb3c254
22/05/2013  18:39   Administrator   User closed out of file or application  7f9c960d-34df-40ba-a55f-1cf41
5/02/2020   07:10   Administrator   Successful logon to the file    16d4e4a2-1457-4803-ac33-9b28a00ce36b
15/04/2020  04:11   Administrator   Successful logon to the file    42970b29-e8e9-4489-9c2b-42d585f5153b
6/06/2023   19:18   Administrator   Successful logon to the file    ada42f94-3259-4b4d-aaeb-ab52856a5fb1
6/06/2023   19:19   Administrator   User closed out of file or application  ada42f94-3259-4b4d-aaeb-ab528
6/06/2023   20:28   Administrator   Successful logon to the file    a7deefac-324b-4c66-9eb9-9ee49ae0f44a
```

32. However, one session in particular is notable. It originally presented as an example of the same behaviour shown above, specifically in the form of a user logging on and failing to log out on 31/08/2010:

```
1/07/2010   20:05   Administrator   User closed out of file or application  ba8d548d-4716-46c0-8fbf-913c19f7ea57
31/07/2010  09:06   Administrator   Successful logon to the file    4788e222-a514-4272-98a4-61a9d392139d
31/07/2010  09:24   Administrator   User closed out of file or application  4788e222-a514-4272-98a4-61a9d392139d
31/08/2010  20:29   Administrator   Successful logon to the file    6d01ea93-97e5-4cca-9b67-b1a709db1902
31/08/2010  20:36   Administrator   Successful logon to the file    2021d86c-6123-4ad5-b788-e189f1cff6d3
31/08/2010  20:46   Administrator   User closed out of file or application  2021d86c-6123-4ad5-b788-e189f1cff6d3
28/02/2011  05:24   Administrator   Successful logon to the file    979e890b-bb77-4387-a7a6-df7e79555774
28/02/2011  05:47   Administrator   User closed out of file or application  979e890b-bb77-4387-a7a6-df7e79555774
```

31 August 2010: Log in for 6d01ea93-97e5-4cca-9b67-b1a709db190

33. On more detailed inspection however it was possible to observe that there was a log-out event with the same session UUID, "6d01ea93-97e5-4cca-9b67-b1a709db190", but it was much later on in the log:

```
15/04/2020  04:11   Administrator   Successful logon to the file    42970b29-e8e9-4489-9c2b-42d585f5153b
6/06/2023   19:18   Administrator   Successful logon to the file    ada42f94-3259-4b4d-aaeb-ab52856a5fb1
6/06/2023   19:19   Administrator   User closed out of file or application  ada42f94-3259-4b4d-aaeb-ab52856a5fb1
6/06/2023   20:28   Administrator   Successful logon to the file    a7deefac-324b-4c66-9eb9-9ee49ae0f44a
6/06/2023   20:35   Administrator   User closed out of file or application  6d01ea93-97e5-4cca-9b67-b1a709db1902
7/06/2023   06:20   Administrator   Successful logon to the file    a2ef72d1-dd89-448c-9138-ecd9313af178
7/06/2023   06:26   Administrator   User closed out of file or application  a2ef72d1-dd89-448c-9138-ecd9313af178
```

6 June 2023: Log out for 6d01ea93-97e5-4cca-9b67-b1a709db190

34. Since each UUID is apparently unique to its corresponding session, the logs therefore indicate that the "Administrator" session with UUID, "6d01ea93-97e5-4cca-9b67-b1a709db190" was apparently logged in for 12 years, 9 months, 6 days and 6 minutes.

35. I observe that the "Administrator" account is recorded as having logged in and out repeatedly in the intervening period, which is contradictory to that indication.

36. I also observe that, between the log in and log out for the session 6d01ea…, the time on the clock (hours and minutes) appears to have gone forward by 6 minutes; while the years, months and days have leapt forward by over a decade.

Ordering of Logs

37. This led me to doubt the validity of the log for offline sessions relating to the New WIIL Account, and to form the preliminary view that it was likely to have been subject to clock manipulation.

38. It also led me to the initial view that the logs exported from MYOB AccountRight were presented in order of their recorded timestamp, and did not appear to be presented in the order that the events were recorded in the database. I came to this conclusion because of the presentation of the anomalous 6d01ea… log in and log out entries. Since there were multiple log ins and log outs from the same user in between the two parts for that session, it seems likely that the account was not simply continuously logged in for such a long time. This suggested that a sequential ordering would have caused the events to appear next to each other, although this of course would depend on whether the preliminary view above about clock manipulation was correct.

Logging functionality in earlier versions

39. As I explained in my First Report, it is possible to download and use historic versions of MYOB's AccountRight software directly from their website. Inspecting that website, it is clear that the software is routinely updated several times a year, and all past versions appear to be available.

40. I therefore downloaded a number of versions and tested their functionality. I observed that:

    a. Older versions such as those contemporaneous to 2009 did not use the MYOX file format, but a different (older) format "MYO".

    b. MYO was the software filetype in use until version 19.11.3 of AccountRight, which was released in April 2016. At that point, the file format was upgraded to MYOX.

c. I observed that the earlier versions of the software (before April 2016) did not have the same level of logging or reporting functionality and did not appear to track the same level of information in the various logs.

d. Notably, there did not appear to be any SessionID (UUID) field recorded in logs in versions of MYOB before 2016.

e. I also found that the closest equivalent to a Session Security Log in older versions of the MYOB software did not record the same information, but simply recorded the user activity that had taken place in the particular session in which that log was run. It also was not called a "Session Security Audit" but a "Session Report".

f. This therefore led me to suspect the presence of the SessionID field within the logs produced by Dr Placks from the New WIIL Accounts and the New Ridges Accounts. If they were created with older versions of the software contemporary to 2009 (as was indicated), then there apparently ought not to have been any SessionID recorded against those sessions, because that functionality is apparently not present in the pre-2016 software.

SQL database and viewing methods outside MYOB AccountRight

41. At his paragraph 9.44, Dr Placks recommends that further investigation be conducted by an MYOB Specialist as it is outside his field of expertise. In my First Report I also explained that this software was new to me, and though I (like Dr Placks) have been able to operate it to inspect the security logs it provides, I am not an MYOB expert.

42. In my First Report at Appendix PM17 paragraphs 12-13, I observed that, when viewed in a plain text viewer, the content of the MYOX file was highly structured and organised in clear sections. This, and my other findings above, led me to investigate the structure of the file in more detail and I realised that the file itself is actually a standard database structure known as a SQL database (specifically, a SQLCompact type).

43. The SQL database format is a widely used format for storing database data and I am experienced in working with such documents from a forensic examination perspective.

44. I therefore loaded up the New WIIL Accounts into a simple SQLCompact viewer.

45. This immediately led to the data within the database being presented to me in a structured database form typical of SQL. The following screenshot demonstrates an example view:

46. As can be seen on the right-hand side of that screenshot, and in the zoomed-in version below, the various record tables were displayed in alphabetical order, and I could select each of them to inspect the data directly:
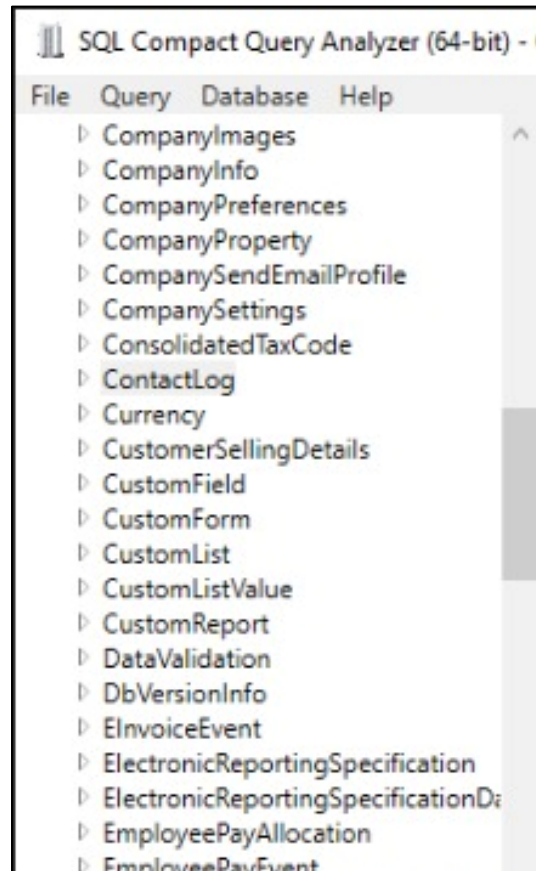
47. The view above is a view of the "ContactLog" record table. Within that, the following information can be seen, sorted by individual records in a typical table:

RecordID	ChangeCtr	CardRecordId	ContactDate	ContactName	ElapseTime	NextContactDate	Notes
1	☒	1	15/08/2009		0	NULL	Dealing with DM on Co setup ATO - grief.
2	☒	5	15/08/2009		0	NULL	Poker n token software sold - with IP rights to system to bypass Cn FW
3	☒	1	31/08/2010		0	NULL	Dennis is not responding.I need to action LR and move funds.I have a need to set the accou...
4	☒	2	06/06/2011		0	NULL	ATO shit hitting fan
5	☒	6	28/02/2011		0	NULL	If these Russians knew I did AML work for the US...
6	☒	6	25/03/2011		0	NULL	CUNTS
7	☒	4	25/03/2011		0	NULL	JC has been great - ATO still Sux dog nutzBut - possible way out. Damn asshats - like I should ...
8	☒	5	05/08/2011		0	NULL	Last sale - I shall not be continuring the gaming work.RW has kids and I need to get a real sc...
9	☒	1	06/08/2011		0	NULL	Dennis - urghPanopticrypt upATO trying to Bankrup me, but the control is now movedso... tulip...
10	☒	4	01/08/2011		0	NULL	Work in group in ATO and more going - OS funds stuck OSDamn Au tax
11	☒	4	08/10/2011		0	NULL	Leaving JC opuy of this - ATO remain an issue
12	☒	4	22/08/2012		0	NULL	Seem to be winning ATO must answer tribuanal and JC shows ATO owe me
13	☒	1	22/05/2013		0	NULL	Dennis - still urghDave K is dead, and none of what I wanted to do with him will happen. God I...
NULL	☒	NULL	NULL	NULL	NULL	NULL	NULL

48. The same screenshot zoomed to the "Notes" section appears as follows:

te	Notes
	Dealing with DM on Co setup ATO - grief.
	Poker n token software sold - with IP rights to system to bypass Cn FW
	Dennis is not responding. I need to action LR and move funds. I have a need to set the accou...
	ATO shit hitting fan
	If these Russians knew I did AML work for the US...
	CUNTS
	JC has been great - ATO still Sux dog nutzBut - possible way out. Damn asshats - like I should ..
	Last sale - I shall not be continuing the gaming work. RW has kids and I need to get a real sc...
	Dennis - urghPanopticrypt upATO trying to Bankrup me, but the control is now movedso... tulip..
	Work in group in ATO and more going - OS funds stuck OSDamn Au tax
	Leaving JC opuy of this - ATO remain an issue
	Seem to be winning ATO must answer tribuanal and JC shows ATO owe me
	Dennis - still urghDave K is dead, and none of what I wanted to do with him will happen. God I..
	NULL

49. I observe in the above that the records are ordered by "RecordID" field, as opposed to sorting in date order. The RecordID field is in my experience also typical of an SQL database and appears to be populated sequentially in the order that the records are added. As can be seen by comparing the "RecordID" field, the dates of entry are not in the same order as the RecordID. For example, the record number 4 is dated 6/6/2011, but comes sequentially before records 5, 6, and 7 (dated in February and March 2011):

RecordID	ChangeCtr	CardRecordId	ContactDate	ContactN
1	☒	1	15/08/2009	
2	☒	5	15/08/2009	
3	☒	1	31/08/2010	
4	☒	2	06/06/2011	
5	☒	6	28/02/2011	
6	☒	6	25/03/2011	
7	☒	4	25/03/2011	
8	☒	5	05/08/2011	
9	☒	1	06/08/2011	
10	☒	4	01/08/2011	
11	☒	4	08/10/2011	
12	☒	4	22/08/2012	
13	☒	1	22/05/2013	
NULL	☒	NULL	NULL	NULL

Session Logs

50. I then viewed the table corresponding to the session logs. As with the data shown above, I observed that the logs were no longer shown in date order but were in fact shown in RecordID order.

51. This had the following notable effects:

    a. The dates of login and logout activity were relatively disordered in time, showing logins taking place consecutively across a range of years, and time jumping back and forth between them.

    b. The Log in and Log out records for session `6d01ea93-97e5-4cca-9b67-b1a709db190` in particular no longer jumped across the logs with other records interspersed between them. Instead, the Log in and Log out records were displayed next to each other in the manner that might be expected of a normal log in/log out session. However, the large jump in date became apparent, with the clock time on the computer apparently jumping from 31 August 2010 to 06 June 2023, and then jumping back to 31 August 2010 immediately afterward to resume the next session:

18		6d01ea93-97e5-4cca-9b67-b1a709db1902	2	31/08/2010 19:29	0		Administrator
19		6d01ea93-97e5-4cca-9b67-b1a709db1902	2	06/06/2023 19:35	2		Administrator
20		2021d86c-6123-4ad5-b788-e189f1cff6d3	2	31/08/2010 19:36	0		Administrator
21		2021d86c-6123-4ad5-b788-e189f1cff6d3	2	31/08/2010 19:46	2		Administrator

52. This order therefore makes logical sense, in that each session can be seen to have started and stopped sequentially – but the jump in dates are in my view highly characteristic of the use of clock manipulation to backdate records. I note that the year, month and day appear to have been changed between the past and the present year in the manner that I explained in my first report, but without the hours and minutes being advanced or edited. Specifically, it is notable that during the period shown in the screenshot directly above, the clock time (hours and minutes, shown in this view as UTC) advanced logically from 19.29, to 19.35, to 19.36, to 19.46; while the years, months, and days jumped back and forth.

Exporting data into convenient formats

53. Continuing to treat the document as a normal SQL database, it was then possible to export the raw data of the New WIIL Accounts file and the New Ridges Accounts file. I therefore exported the following tables of information, which appeared to me to be informative and which I exhibit:

   a. **"Contact Log"** - the same information shown in the example screenshots above for the New WIIL Accounts. This is however blank for the New Ridges Accounts database.

   b. "**Card**" - which appears to relate to Card Payment accounts.

   c. **"DbVersionInfo" -** which records the software version used from time to time in connection with the databases.

   d. "**USER**" – which records a list of users and associated information.

   e. "**USER AUDIT**" – an exported version of the same information that is called "Session Security Audit" within the MYOB platform, but sorted by sequential ID.

54. These records exported from the SQL database into Excel XLSX format are exhibited as follows:

	New WIIL Accounts	New Ridges Accounts
Contact Log	**Exhibit PM42.1**	*n/a*
Card	**Exhibit PM42.2**	**Exhibit PM42.6**
DbVersionInfo	**Exhibit PM42.3**	**Exhibit PM42.7**
USER	**Exhibit PM42.4**	**Exhibit PM42.8**
USER AUDIT	**Exhibit PM42.5**	**Exhibit PM42.9**

May 2023 software

55. Inspecting the DbVersionInfo records, I observed as follows:

56. The DbVersionInfo records are very short and list only a few versions of software. For Exhibit
PM42.3 (New WIIL Account) it looks like this:

Record ID	Chan geCtr	DateCreated	FeatureS etMask	ProductVersion	SchemaMajor Version	Schema MinorVer sion
1		15/08/2009 17:16	0	2023.4.1.6	251	1
2		14/06/2023 19:21	0	2023.5.1.4	252	1
3		02/08/2023 10:01	0	2023.6.1.3	253	1
4		02/08/2023 10:01	0	2023.6.1.3	254	1
5		30/08/2023 17:57	0	2023.7.1.3	255	1
6		21/09/2023 17:02	0	2023.8.1.2	256	1

57. Looking specifically at the "DateCreated" And "ProductVersion" columns, it is possible to see
that:

   a. The first entry, "DateCreated", is dated to 15/08/2009 at 17.16.

   b. This corresponds precisely to the timestamp of the first recorded log on to the file, as
   shown above under paragraph 30.c. and as also shown in Exhibit PM42.5.

   c. The first entry in the table therefore (RecordID 1) appears to correspond to the time that
   the New WIIL Accounts file was first created.

   d. However, importantly, the ProductVersion in RecordID 1 is given as 2023.4.1.6.

58. MYOB publishes its software release information on its website at
https://help.myob.com/wiki/display/ar/AccountRight+releases, giving the date of release for each
version. Within that page the 2023 versions can be seen as follows:

59. Expanding the field for "2023.4 (May 2023)" provides the following view:

60. The corresponding software can also be downloaded at the same website, on the page https://www.myob.com/au/support/downloads :

61. Downloading the 2023.4 (May 2023) release using the link above results in the download of an executable file named "MYOB_AccountRight_Setup_2023.4.exe". The embedded metadata of that executable file (viewed with a metadata viewing tool called Exiftool) is as follows:

```
File Name                   : MYOB_AccountRight_Setup_2023.4.exe
Directory                   : .
File Size                   : 120 MB
File Modification Date/Time : 2023:05:15 09:34:01+01:00
File Access Date/Time       : 2023:11:17 04:50:22+00:00
File Inode Change Date/Time : 2023:11:17 04:50:22+00:00
File Permissions            : -rw-rw-r--
File Type                   : Win32 EXE
File Type Extension         : exe
MIME Type                   : application/octet-stream
Machine Type                : Intel 386 or later, and compatibles
Time Stamp                  : 2022:11:11 03:24:00+00:00
Image File Characteristics  : Executable, 32-bit
PE Type                     : PE32
Linker Version              : 14.29
Code Size                   : 342528
Initialized Data Size       : 119186432
Uninitialized Data Size     : 0
Entry Point                 : 0x2db0b
OS Version                  : 6.0
Image Version               : 0.0
Subsystem Version           : 6.0
Subsystem                   : Windows GUI
File Version Number         : 2023.4.1.6
Product Version Number      : 2023.4.0.0
File Flags Mask             : 0x003f
File Flags                  : (none)
File OS                     : Windows NT 32-bit
Object File Type            : Executable application
File Subtype                : 0
Language Code               : English (U.S.)
Character Set               : Unicode
File Description            : MYOB AccountRight
File Version                : 2023.4.1.6
Internal Name               : Setup.exe
Legal Copyright             : Copyright © MYOB Technology Pty. Ltd..
All rights reserved.
Original File Name          : Setup.exe
Product Name                : MYOB AccountRight
Product Version             : 2023.4.0.0
Squirrel Aware Version      : 1
Company Name                : MYOB Technology Pty. Ltd.
```

62. From the highlighted rows above, it can be seen that the product name and number is **MYOB AccountRight version 2023.4.1.6** (matching the version number recorded in the database), and that the internal metadata date and time of that file is **15 May 2023 at 09.34.01**.

63. It is therefore not possible that this software could have been in use on 15 August 2009, because the software version used to interact with the file at the time of creation was not released until 15 May 2023 at 09.34.01.

64. It is therefore my opinion that the New WIIL Accounts file dates from no earlier than 15 May 2023 at 09.34.01.

UserID

65. As I have explained above, MYOB appears to record a difference in username between Live sessions and Offline sessions, with a slash "/" appearing when logging into a live session, followed by the user's email address. This is clear from the Session Security Audit exported directly from MYOB.

66. However, examining the equivalent SQL export (USER AUDIT, Exhibit PM42.5), it can be seen that there is an additional column provided against each session entry. As well as showing the RecordID sequentially, it also shows the "**UserId**". The UserId field appears to assign an identifying number to each user. This allows the user account to be tracked irrespective of the format of the username provided.

67. The first few rows of Exhibit PM42.5 appear as follows (excluding blank columns and with added highlighting):

RecordID	SessionId	UserId	DateOccurred	UserName
1	b8ebb9d4-34cf-4e96-b7df-0de5edaa6772	2	15/08/2009 16:16	Administrator
2	b8ebb9d4-34cf-4e96-b7df-0de5edaa6772	2	15/08/2009 17:47	Administrator
3	ba9365e9-dffe-4e4a-a40e-28e617743f0a	2	13/10/2009 15:25	Administrator
4	ba9365e9-dffe-4e4a-a40e-28e617743f0a	2	13/10/2009 15:39	Administrator
5	fc472414-0c22-453d-911e-c86fdd09bb15	2	14/01/2010 01:40	Administrator
6	fc472414-0c22-453d-911e-c86fdd09bb15	2	14/01/2010 01:45	Administrator
7	3fa0e56a-97c4-4744-b8f2-7b3e22a3ccd0	2	14/01/2010 03:46	Administrator
8	3fa0e56a-97c4-4744-b8f2-7b3e22a3ccd0	2	14/01/2010 03:50	Administrator
9	ada42f94-3259-4b4d-aaeb-ab52856a5fb1	2	06/06/2023 18:18	Administrator
10	ada42f94-3259-4b4d-aaeb-ab52856a5fb1	2	06/06/2023 18:19	Administrator

11	c89a062a-f37f-4f19-bc34-c0b5bea6ba4a	2	30/06/2010 18:19	Administrator
12	c89a062a-f37f-4f19-bc34-c0b5bea6ba4a	2	30/06/2010 18:33	Administrator
13	ba8d548d-4716-46c0-8fbf-913c19f7ea57	2	01/07/2010 18:34	Administrator
14	ba8d548d-4716-46c0-8fbf-913c19f7ea57	2	01/07/2010 19:05	Administrator

68. As can be seen, although the time jumps forward and backward, there is only one user account (Administrator) and the same UserId is assigned to that account throughout.

69. Later in the log, it is possible to identify the time when the offline file was converted to a Live file, at line 70. As can be seen, the username "**Administrator**" logs on at line 69 with only the username specified. Shortly afterwards, the same user (**Administrator**) begins a Live session, indicated by the presence of a "/" character followed by the email address associated with the account "**craig@rcjbr.org**".

69	53d451a1-11f9-42a0-92e2-aeea81983937	2	07/06/2023 05:35	Administrator
70	b4364fdb-0261-4148-bc97-33b8258ba9da	2	07/06/2023 05:35	Administrator/craig@rcjbr.org
71	b397a546-0b44-4c8c-a657-93e1e026b930	2	07/06/2023 05:35	Administrator/craig@rcjbr.org

70. I note that the UserId = 2 remains constant throughout the time period from the beginning of creation of the file whenever "Administrator" is used, and that the user "Administrator" is associated with the email address "craig@rcjbr.org".

Narrowing the time period by cross checking against next software release

71. I note also that, at the time the account went Live, the timestamps associated with the logs above would be taken from the Live server, suggesting that the date of 07/06/2023 is likely the true date that the New WIIL Accounts were converted to Live format.

72. Cross-referring to the DbVersion, it is possible to see that the software used in connection with this database was still the May 2023 release, and did not upgrade to the June 2023 release until 14 June 2023. It is therefore possible to corroborate this date by repeating the download process in respect of the next version of AccountRight software, which was version 2023.5. By repeating that process and examining the metadata of the resulting installation file, it is possible to observe as follows (in this case showing only the most relevant lines:

```
File Name                     : MYOB_AccountRight_Setup_2023.5.exe
File Modification Date/Time    : 2023:06:09 05:09:10+01:00
```

```
File Version Number          : 2023.5.1.4
Product Version Number       : 2023.5.0.0
File Description             : MYOB AccountRight
File Version                : 2023.5.1.4
Legal Copyright             : Copyright © MYOB Technology Pty. Ltd..
All rights reserved.
Product Name                : MYOB AccountRight
Product Version             : 2023.5.0.0
Company Name                : MYOB Technology Pty. Ltd
```

73. This indicates that version 2023.5 was not released until 9 June 2023. Since that release date is after the logged date 7 June 2023, it is therefore consistent that the database was at that time still using the May 2023 version of the software, and did not upgrade until shortly afterwards.

74. I observe that the User Audit logs in Exhibit PM42.5 do not jump around in time after that date. This is therefore also consistent with the entries within the database (purportedly dating to many years in the past) having been created between the release of AccountRight version 2023.4 and version 2023.5.

75. This therefore indicates that the true date of creation of the accounting records in the New WIIL Accounts is within the period of approximately three weeks **beginning with 15 May 2023 and ending on 7 June 2023**.

Dr Placks' software and other users.

76. I have considered whether the presence of the May 2023 software may be the result of using modern software to back up an old file. However, that explanation is not consistent with the information available:

   a. I observe that Dr Placks mentions that he interacted with these databases using the software MYOB AccountRight version 2023.8.1.2, which was the current build at the time he conducted his analysis. Since that was not the May 2023 version (2023.4), the creation of Dr Placks' backup cannot account for the presence of the May 2023 software version.

   b. Interactions with the software version 2023.8.1.2 are indeed displayed in the relevant logs consistently with Dr Placks' report.

c.   Other users are registered in the records of the database. However, in the period from the creation of the New WIIL Accounts to 12 June 2023, the only users logged as having interacted with the file are User 2 *(Adminstrator / Craig@rcjbr.org)* and User 1 (a reserved "(SYSTEM)" user which is logged against automated or system functions, and not an actual person).[1] The first time another user interacted with the file was 12/06/2023 (User 3: Administrator1 / Ramona@rcjbr.org). However, by that time the database had been move to its Live version and it appears that data had already been entered.

d.   Taking these points together, I do not think that the possible explanation summarised above can account for the findings I have made.

Similar analysis for New Ridges Accounts

77.   As I have explained the analysis for the New WIIL Accounts in some detail above, it is possible to take the analysis much more quickly in respect of the New Ridges Accounts. Specifically, my findings in relation to the New Ridges Accounts are as follows:

a.   **May 2023 software:** The first creation date of the database is given as 08/08/2008. However, the software in use was the same 2023.4.1.6 edition described above, which originates from no earlier than 15 May 2023.

b.   **9 June 2023 upgrade to Live:** The first log in to the Live version appears to have been on 9 June 2023.

c.   **Lynn Wright user name**: Most of the logins to this file were from the username "Lynn Wright".

d.   **Lynn Wright/Ramona Ang:** However, when the file was updated to Live, the user account was named with an email address: "*Lynn Wright / ramona@rcjbr.org*". This appears to be irregular as I understood Lynn Wright (who I understand was Dr Wright's first wife) to relate to a different person from "Ramona" (which I understand to be the forename of his second wife).

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[1] https://community.myob.com/t5/AccountRight-Getting-started/Unexplained-system-logins-shown-on-session-report/td-p/652610

e. In my opinion, as with the New WIIL Accounts, the New Ridges Accounts document was created in the period beginning no earlier than 15 May 2023. The likely end of the period of its creation was the upgrade to Live format before 9 June 2023.