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IN THE SAN BERNARDINO COUNTY EMPLOYEES' RETIREMENT ASSOCIATION

In the Matter of the Application for Retirement Credits

Appeal to the Retirement Board of April 16th decision

Michael Patrick Milligan  
Applicant

Date: To be determined

APRIL 16<sup>TH</sup> DECISION

On April 16<sup>th</sup> of 2024 SBCERA informed Michael Milligan of their decision to deny his request for service credits. In support of their position, they asserted that the statute of limitations had passed. That Michael Milligan was not paid from a "payroll account" nor was he provided with a written contract of employment.

While the April 16<sup>th</sup> letter does not dispute the authority of the 2004 California Supreme Court decision in Metropolitan Water District, it asserts Metropolitan Water was distinguished by the 2008 appellate court decision of Holmgren v. County of Los Angeles 159 Cal. App. 4<sup>th</sup> 593. The April 16<sup>th</sup> decision relies on the PERL vs CERL distinction. The April 16<sup>th</sup> decision did not address the equal protection claim Michael Milligan has in his assertion that his request is identical to the 2011 granted-request of Richard Smolin.

STATUTE OF LIMITATIONS

1  
2 First under the continuous accrual doctrine or the continuous harm doctrine the statute of  
3 limitations would not begin to run until the first retirement check which was inappropriately  
4 reduced was issued. The first retirement check in our case has not been issued.  
5

6 Second SBCERA is arguing that the 3-year civil Statue of limitation applies. Our case is not a  
7 civil action, at least not in the traditional sense. In City of Oakland Vs. PERS 95 Cal. App 4<sup>th</sup> 29  
8 the issue was that of “reclassification”, in City of Oakland the “reclassification” was of local  
9 government employees from “miscellaneous” to “firefighter”. The applicants if successful,  
10 would have been entitled to better pension benefits. Nearly identical to the facts now before the  
11 board.  
12

13 The city of Oakland argued that the reclassification could not apply to labor performed before  
14 the 3-year mistake statue. The court held that the 3-year statute of limitations applied only to  
15 payments in and out of the retirement fund not to “reclassifications”, further finding that no  
16 statute of limitations bars administrative claims for reclassification. The court rejected the  
17 argument that retroactive reclassification unfairly harms local agencies by causing unexpected  
18 liabilities, rather it reflects a policy of paying employees what they earned.  
19  
20

21  
22 PAYROLL AND CONTRACT

23  
24 On June 19<sup>th</sup>1999 the front page of the San Bernardino Sun newspaper carried the  
25 headline “**DEFENDER ADMITS SPENDING BREACH**” In that article (attached A) it was  
26 reported that David Mckenna the then appointed Public Defender and former San  
27 Bernardino County Supervisor admitted to illegally hiring employees. The San Bernardino  
28 Sun Article also exposed that the Supervisors had acquiesced to McKenna’s illegal hiring

1 employees since at least 1992. The Applicant asserts the supervisors had acquiesced during  
2 the entire period in question in his case. In the end McKenna was reined in by former  
3 Supervisor Dennis Hansberger and former District Attorney Dennis Stout. Stout did so by  
4 seeking criminal prosecution through the State Attorney general.

5 Why the board acquiesced in delegating this authority to David McKenna is a complicated  
6 question, McKenna enjoyed a relationship with the board no other public defender before or  
7 since has enjoyed. This relationship had its roots in what the article called "a backroom  
8 deal". This back-room deal was struck with David McKenna halfway through the last year of  
9 his first term as a San Bernardino County Supervisor. In general terms it was alleged that  
10 Supervisor McKenna would give up his position on the board in exchange for the top spot at  
11 the Public Defender's office. Although he formally gave up his position on the board during  
12 his tenure as Public Defender he acted as de facto county supervisor on issues involving the  
13 budget and hiring. McKenna hired without any consideration of what the San Bernardino  
14 County charter allowed or did not allow.

15  
16 The April 16<sup>th</sup> decision alleged that Mike Milligan was never on the Public Defender's office  
17 payroll. The applicant Michael Milligan is listed by name in the San Bernardino Sun article.  
18 In paragraph 20 of the San Bernardino Sun article David McKenna's is quoted as saying its  
19 better to keep his outside lawyers "**on the payroll** rather than have the courts appoint new  
20 less seasoned ones" in the next paragraph David McKenna is quoted as saying "**and I**  
21 **decided to make it my budget**".

22 The April 16<sup>th</sup> decision cites the 2008 appellate court case of Holmgren V the County of  
23 Los Angeles 159 Cal App. 4<sup>th</sup> 593, In Holmgren there was no renegade county supervisor  
24 turned Public Defender, no backroom deal, no Public Defender that acting as a defacto  
25 supervisor able to "side step the supervisors year after year".

26  
27 In Holmgren the opposite was true, In Holmgren independent contractors were hired  
28 precisely the way the Los Angeles County charter expressly authorized. The Los Angeles  
County code includes detailed procedures covering the county's ability to enter contracts

1 with independent contractors. Holmgren and the other plaintiffs were required to and did  
2 sign a contract which stated "**I understand and agree that I am not an employee of**  
3 **the county of Los Angeles for any purpose whatsoever and that I do not have and**  
4 **will not acquire any right or salary benefits of any kind from the county of Los**  
5 **Angeles by virtue of my performance of work under the above referenced**  
6 **contract**". Above and beyond this express (in writing) waiver, Holmgren and the others  
7 never worked for Los Angeles County they worked for Mini Systems Association and TAD  
8 resources during the entire period in question. They were paid by those companies and  
9 those companies only.

10  
11 Contrast the facts in Holmgren to the facts presently before the board. The Applicant was  
12 never provided with any sort of written contract, independent contractor or otherwise and  
13 there was never anything close to the waiver signed by Holmgren. The Applicant was paid  
14 from what SBCERA asserts was a non-payroll county account, However the Applicant only  
15 became aware it was a non-payroll account when his repeated efforts to secure his pay  
16 records from payroll failed. In Holmgren the Applicants got their paychecks from Mini  
17 Systems Association...not Los Angeles County, Here the applicant received his pay checks  
18 from the county (attached as D). This account to reiterate was used by David McKenna to  
19 keep his Attorneys "on the payroll" until 1999. If the the San Bernardino County  
20 Supervisors did not acquiesce, they were at least willfully indifferent to this practice.

21 The applicant was always unaware McKenna was violating the law (declaration of  
22 applicant attached B). It is also probably safe to say that the applicant working in the  
23 middle of the Mojave Desert for fifteen dollars an hour was far removed from David  
24 McKenna's inner circle, and equitable arguments likewise favor the applicant.

25  
26 During the period question the Applicant litigated felonies and misdemeanors in Barstow,  
27 Joshua Tree, and Needles. The county, as required by law, kept records of these  
28 appearances. A small sample is attached (45 Barstow cases attached as C) this small  
sample is the proverbial tip of the iceberg. The official court minutes are all identical,

## Exhibit H: Page 5

1 Michael Milligan appeared for the county public defender's office and did so as a Deputy  
2 Public Defender. During the period there are only records of Milligan appearing as a Public  
3 Defender. Conversely there are zero records of him appearing as a private attorney,  
4 alternate public defender, or conflict panel attorney.

5 While working as a San Bernardino County Public Defender during this period all time  
6 sheets, work schedules and raises were determined exclusively by the San Bernardino  
7 County Public Defender's Office (declaration B). Every manner means and location of work  
8 was determined by the San Bernardino County Public Defender's Office. Every felony case  
9 the applicant handled was selected by the San Bernardino County Public Defender  
10 supervisor. Even how the applicant got to and from work was determined by the Chief  
11 Public Defender (declaration B)

12 In Metropolitan water District vs. The Superior Court of Los Angeles County 32 Cal 4<sup>th</sup>  
13 491 (February 26, 2004) the California Supreme court addressed many of our issues and a  
14 comprehensive discussion for that California Supreme Court decision was presented in this  
15 case in February. Holmgren distinguished Metropolitan water when independent contractors  
16 were hired in conformance with the Los Angeles County charter (an express contract, an  
17 express waiver and all payments from firms which were separate legal entities). The  
18 SBCERA board is now presented with facts that are the exact opposite of the facts in  
19 Holmgren.  
20

### 21 Prayer

22 Deputy Public Defender Michael Milligan a 27-year San Bernardino County employee  
23 respectfully asked this retirement to find he has met employee criteria outlined the  
24 applicable case law and grant him retirement the credits for the period in question.  
25

26 May 8<sup>th</sup>, 2024

Signed:



Mike Milligan  
Employees ID A6498

EXHIBIT A

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# BERNARDINO COUNTY SUN

The Newspaper for America's Largest County

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## Defender admits spending breach

McKenna to retire after saying he spent thousands of dollars against county's budget-chasing rules.

By FRANK GEARY  
San Bernardino County Sun

San Bernardino County Public Defender David McKenna announced his retirement Friday, just moments after acknowledging he spent hundreds of thousands of dollars in violation of county

purchasing rules.

But a three-week review of the public defender's billing records by the San Bernardino County Sun showed McKenna's office actually spent much more without the required prior authorization of county officials — at least \$3 million since 1992.

During a county budget hearing Friday, McKenna admitted violations of county spending policy before announcing plans to retire in

January after 16 years.

"I have a slight confession to make. I have not been forthcoming with the board on its \$25,000 (purchasing) policy," McKenna told the Board of Supervisors. "As of July 1 that practice will no longer continue."

Angered by a series of spending-policy violations, supervisors on Tuesday instructed the County Counsel's office to make the practice a criminal misdemeanor. Be-

cause that ordinance has yet to be drafted, no such charges will be pursued against McKenna, supervisor Dennis Hansberger said.

McKenna, 54, a Colton native, served as a judge and on the Board of Supervisors before being appointed the county's third public defender in 1983.

McKenna is retiring because the time is right, he said. But he also said he is growing tired of an ongoing

investigation into allegations that he violated conflict-of-interest laws when he bought \$112,825 in computer equipment from an employee between 1992 and 1997.

State law forbids public officials or their employees from making public decisions that could financially benefit them.

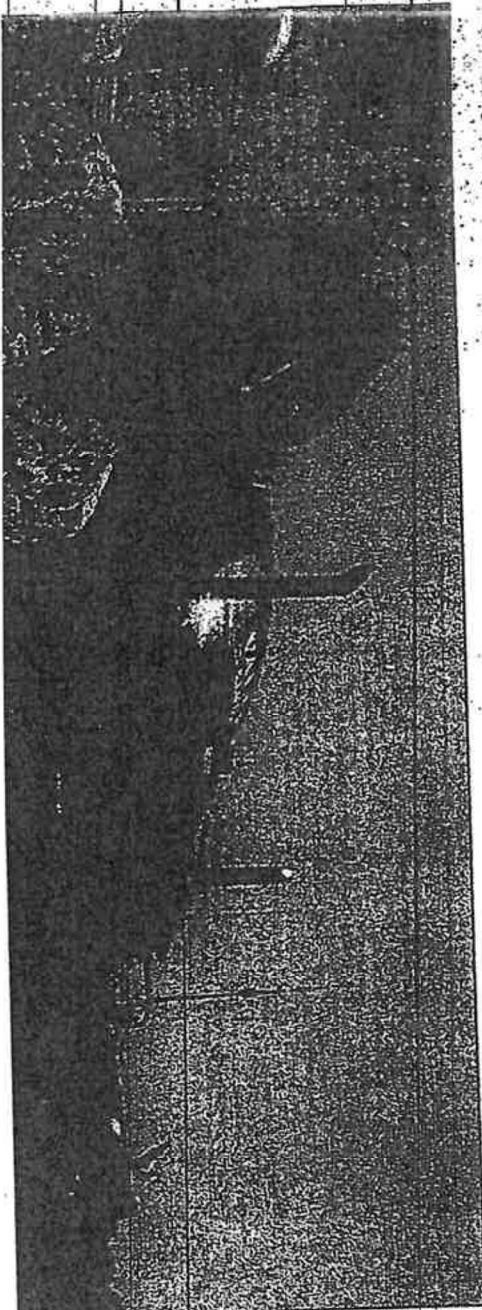
The state attorney general's office is conducting the investigation at the request of the district attorney's office,

## The demise of 'Truck Town'

As the county works to clean up problems on Fontana's Valley Boulevard, the area's businesses and trucking foundation are hurting.

By GUY McCARTHY  
San Bernardino County Sun

**PONTANA** — On the stretch of Valley Boulevard known to many locals as "Truck Town," Simone's 24-Hour Restaurant has been a big rig landmark for 20 years.



but attorney general spokesman Nathan Barankin declined Friday to discuss details of that probe.

"There is an investigation and it is pending, or ongoing," he said.

### Toothless law ignored

McKenna was elected to the county's 3rd District on the Board of Supervisors in 1980. He resigned just over halfway through his four-year term. See BREACH/1A2

## House defeats limits on guns

New York Times News Service

WASHINGTON

The House on Friday concluded a bitter, wide-ranging debate over the seeds of violence among American children by rejecting, 280-147, a package of new restrictions on fire-

# Each: Public defender announces retirement

... their hair and ...  
... support ...

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... because we ...

... patrol officers, like those of ...  
... as a show of support for ...

... the officers ...  
... support for the ...

... the association ...  
... within department poli ...

... collected an ...  
... amount of money for the ...

... Howard, Stewart and ...  
... were pressing during Fri ...

... and received a warm ...  
... from their colleagues.

... these officers understand ...  
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**DINO COUNTY SUN**  
 Publisher: ...  
 Address: ...  
 Phone: ...

**Using**  
 800-548-5448  
 Classified advertising, call ...  
 Monday

... term in July 1993, and the supervi ...  
... some appointed him public defender ...

... At that time, McKenna and the ...  
... supervisors denied allegations that ...

... a back-room deal was cut to ap ...  
... point McKenna public defender in ...

... exchange for his resignation.  
... McKenna is the third county ad ...

... administrator since March to ac ...  
... knowledge he violated a county ...

... purchasing regulation that requires ...  
... board approval for contracts of ...

... \$25,000 or more a year.  
... The county supervisors — in re ...

... sponse to similar indiscretions by ...  
... administrators at the county hospi ...

... tal and the district attorney's office ...  
... instructed county counsel to ...

... strengthen the law by making it a ...  
... criminal misdemeanor. The coun ...

... set's office is expected to report ...  
... back to the board in the coming ...

... weeks.  
... McKenna and Hansberger said ...

... county administrators had seen the ...  
... regulation as an informal guideline ...

... rather than a hard-and-fast rule.  
... "It is not my goal to go back and ...

... find every financial excursion that ...  
... has occurred, but to put a stop to ...

... them," Hansberger said.  
... **FOR THE RECORD**

... about the Forest Service ordering a ...  
... stop to tunneling on the Inland ...

## BREAKDOWN OF MONEY

... review of county billing records indicates Public Defender ...  
... David McKenna's office made payments of more than ...

... \$25,000 for a private investigation firm and several lawyers ...  
... without prior approval from the county Board of Supervisors. A ...

... breakdown of who got the money:  
... private investigator ...

... Arrowhead Investigations, six instances from 1992-97 to ...  
... value \$1.9 million.

... lawyers ...  
... Arthur Katz, six instances from 1993-98 totaling ...

... \$521,813.  
... Henry F. Hutchinson, two instances from 1997-98 totaling ...

... \$137,127.  
... Crelian J. Marmont, two instances from 1997-98 totaling ...

... \$70,865.  
... Sandra Suhr, two instances from 1993-94 totaling ...

... \$94,702.  
... Sandra Cosgrove, two instances from 1996-97 totaling ...

... \$94,128.  
... Michael Milligan, one instance from 1997 for \$42,090.

... James S. Droni, one instance from 1998 for \$41,521.  
... Richard Smolin, one instance from 1997 for \$36,256.

... Following Friday's hearing,  
... McKenna said he side-stepped the ...

... supervisors year after year because ...  
... he feared the board would cut his ...

... operating budget rather than au ...  
... therize contacts beforehand.

... Had the supervisors cut Mcken ...  
... na's funding, the courts would ...

... have had to retain private lawyers ...  
... to represent poor defendants rather ...

... than the public defender, he said.  
... McKenna decided it was better ...

... since 1993 to at least eight private ...  
... lawyers without getting contracts ...

... approved by the Board of Superi ...  
... 80%.

... McKenna's office contracts with ...  
... investigators and lawyers to handle ...

... specialized cases and to step in ...  
... when the workload is too heavy for ...

... full-time deputy public defenders ...  
... to accommodate.

... In all, records since 1992 show ...  
... eight private-sector lawyers re ...

... ceived annual payments that ex ...  
... ceeded the \$25,000 threshold on 17 ...

... occasions. Data at the county's ...  
... billing department dates back to ...

... only 1992.  
... Records on file with the clerk to ...

... the Board of Supervisors go back ...  
... to 1980 and show only one of the ...

... eight lawyers ever had a board ...  
... approved contract with the public ...

... defender's office.  
... That agreement was for legal ...

... work performed during a two- ...  
... month period from April to June ...

... 1991.  
... Former Deputy Public Defender ...

... Arthur Katz, a Rancho Cucamonga ...  
... lawyer who has handled several ...

... death penalty cases for the public ...  
... defender, earned the greatest ...

... amount in unauthorized payments.  
... He received \$521,813 from ...

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## Exhibit H: Page 10

1 I, MIKE MILLIGAN, declare on information and belief as follows:

- 2 1. I am an Attorney for the San Bernardino Public Defender's Office.
- 3 2. I have been employed as a deputy public defender for the San Bernardino County  
4 Public Defender's Office since July of 1996 with the first paycheck being  
5 received on or about 8/1/96.
- 6 3. The period in question is the period from July of 1996 until the end of 1999.
- 7 4. It is my information and belief that in my first year of employment, I made fifteen  
8 dollars per hour and worked approximately 2000 hours.
- 9 5. It is my information and belief that from July of 1997 until July of 1998 I was still  
10 making fifteen dollars per hour and still working approximately 2000 hours per  
11 year.
- 12 6. It is my information and belief that from August of 1998 to August of 1999 my  
13 pay increased to about thirty dollars per hour, and I still worked approximately  
14 2000 hours per year.
- 15 7. It is my information and belief that in the last three and a half months from  
16 August of 1999 I was making approximately thirty-five dollars per hour.
- 17 8. My hourly wage was set by a San Bernardino County Public Defender's Office,  
18 without negotiation.
- 19 9. It was my information and belief my hourly wage was set by the then chief public  
20 defender Jerry Farber who was eventually promoted to assistant public defender.
- 21 22 23 24 25 26 27 28 10. A San Bernardino County Public defender's Office supervisor directly over saw  
all of my work.

## Exhibit H: Page 11

- 1 11. For the period in question the supervising public defender overseeing my work  
2 George Thompson he was likewise eventually promoted to assistant public  
3 defender.
- 4 12. Time sheets, work schedules and raises were determined and approved by the San  
5 Bernardino public defender's office.
- 6 13. The manner and means of work were determined exclusively by the public  
7 defender's office.
- 8 14. Every criminal case I handled during the period in question was selected by the  
9 public defender supervisor.
- 10 15. Every court room I practiced law in each day during the period in question was  
11 selected by my San Bernardino public defender's office supervisor.
- 12 16. It is my information and belief that countless court records exist for the period in  
13 question identifying me as a deputy public defender.
- 14 17. It is my information and belief there exists no records identifying me as a private  
15 attorney, conflict panel attorney, alternate public defender attorney or any type of  
16 "leased employee" working for the public defender's office during the period in  
17 question.
- 18 18. My compensation came directly from San Bernardino County, I was never a  
19 "leased employee" working through a third party during the period in question.
- 20 19. There does not exist nor has there ever existed a written employment agreement  
21 during the period in question.
- 22 20. During the period in question, I was required to take the San Bernardino County  
23 public defender's office van to work each day.
- 24  
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1 21. During the period in question, I did not take any cases other than the cases  
2 specifically assigned to me by the San Bernardino public defender's office.

3 22. I was never aware that David Mckenna the San Bernardino County Public  
4 Defender during the period in question did not have authorization from the board  
5 of supervisors to hire me as an attorney for the San Bernardino public defender's  
6 office.

7  
8 23. David Mckenna was a San Bernardino County Supervisor prior to being  
9 appointed Public Defender.

10 24. It was my information and belief that all David McKenna's employment practices  
11 on behalf of the county were completely 100% legal.

12 25. It is my information and belief that these exact issues were addressed and  
13 resolved in Richard Smolin's request for retirement credits.  
14

15  
16 I declare under penalty of perjury that the foregoing is true and correct to the best of my  
17 memory except for those matters stated on information and belief and I believe those  
18 matters to be true.

19  
20 Executed 29th day of December at San Bernardino, California.

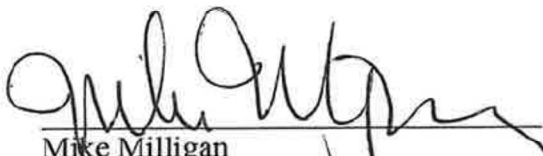
21  
22   
23 Mike Milligan  
24 Deputy Public Defender  
25 County employee A6498  
26  
27  
28

EXHIBIT C

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Exhibit H: Page 14

- 1) MBA005415 P v Nash, Minutes from 9/23/197 attached
- 2) MBA005388 P v Jones, Minutes from 3/20/1998
- 3) MBA005360 P v Alcorcon, Minutes from 4/6/1999
- 4) MBA005350 P v Jones, Minutes from 11/5/1998
- 5) MBA005349 P v Kuss, Minutes from 11/21/1997
- 6) MBA005333 P v Maziark, Minutes from 3/20/1998
- 7) MBA005331 P v Devine, Minutes from 4/27/1998
- 8) MBA005316 P v Williams, Minutes from 3/11/1998
- 9) MBA005250 P v Todd, Minutes from 3/16/1998
- 10) MBA005247 P v Sanchez, Minutes from 5/22/1998
- 11) MBA005237 P v Castrel, Minutes from 3/27/1998
- 12) MBA005205 P v Campos, Minutes from 4/22/1998
- 13) MBA005173 P v Maness, Minutes from 7/27/1998
- 14) MBA005145 P v Carpenter, Minutes from 12/12/1997
- 15) MBA005119 P v Lara, Minutes from 5/20/1998
- 16) MBA005117 P v Santini, Minutes from 8/7/1998
- 17) MBA005030 P v Kell-Murphy, Minutes from 1/22/99
- 18) MBA005027 P v Hernadez, Minutes from 12/8/1998
- 19) MBA005019 P v Gulley, Minutes from 4/24/1998
- 20) MBA005004 P v Jank, Minutes from 3/11/1998
- 21) MBA004966 P v Jones, Minutes from Morales Minutes from 4/29/1998
- 22) MBA004738 P v Alley, Minutes from 1/26/1999
- 23) MBA004698 P v Woods, Minutes from 7/24/1998
- 24) MBA004567 P v Estrada, Minutes from 5/6/1998
- 25) MBA004513 P v Hall, Minutes from 5/28/1998
- 26) MBA004190 P v Pittman, Minutes from 5/1/1998
- 27) MBA004159 P v Dean, Minutes from 11/25/1996
- 28) MBA004137 P v Garcia, Minutes from 6/26/1998
- 29) MBA003787 P v Mattice, Minutes from 4/6/1999
- 30) FBA04656 P v Katharina, Grant Minutes from 4/8/1999
- 31) FBA04648 P v Guitierrez, Minutes from 6/17/1998
- 32) FBA04612 P v Soule, Minutes from 5/5/1998
- 33) FBA04601 P v Gillard, Minutes from 4/28/1998
- 34) FBA04600 P v Linville, Minutes from 4/28/1998
- 35) FBA04578 P v Gonzales, Minutes from 4/14/1998
- 36) FBA04560 P v Guirard, Minutes from 4/7/1998
- 37) FBA04532 P v Reed, Minutes from 3/17/1998
- 38) FBA04504 P v Adams, Minutes from 2/26/1998
- 39) FBA04494 P v VillaFana, Minutes from 2/20/1998
- 40) FBA04485 P v Novoa, Minutes from 2/24/1998
- 41) FBA04478 P v Schafer, Minutes from 4/27/1998
- 42) FBA04460 P v Soares, Minutes from 6/16/1998
- 43) FBA044-6 P v Moorhead, Minutes from 3/10/1998
- 44) FBA04224 P v Loehr, Minutes from 8/11/1998
- 45) FBA04212 P v Phillips, Minutes from 8/11/1998
- 46) FBA04678 P v Brooks, Minutes from 6/10/1998

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San Bernardino County



Auditor-Controller/Treasurer/Tax Collector

Ensen Mason CPA, CFA

John Johnson

### DECLARATION OF CUSTODIAN OF RECORDS

I, Rhawnie Berg, declare:

That I am the Custodian of Records for the County of San Bernardino – Accounts Payable and have the authority to certify said records.

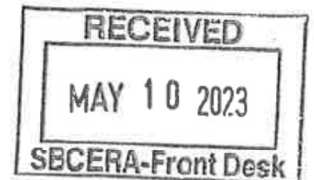
That attached hereto are the true and complete copies of all records pertaining to payments made to Michael P Milligan for the period of January 1995 through December 1999.

That all said records were prepared by the personnel of the Office of the Auditor-Controller/Treasurer/Tax Collector and are contained in the County's official system of record (Financial Accounting System -FAS).

I declare, under penalty of perjury, that the foregoing information is true and correct to the best of my knowledge.

Executed on this date, Monday, May 8, 2023, at San Bernardino, California.

Rhawnie Berg, APM  
Deputy Chief, Disbursements Division







Payments issued to Michael Milligan  
 For the period of January 1995 through December 1999  
 As contained in San Bernardino County Financial Accounting System - FAS

Year	Date	Warrant #	Amount	VEND NAME
1995. No payments found				
1996. No payments found				
1996	8/1/1996		606.25	MICHAEL MILLIGAN
1996	8/23/1996		1,200.00	MICHAEL MILLIGAN
1996	9/16/1996		1,200.00	MICHAEL MILLIGAN
1996	10/2/1996		1,400.00	MICHAEL MILLIGAN
1996	10/24/1996		1,400.00	MICHAEL MILLIGAN
1996	11/14/1996		1,200.00	MICHAEL MILLIGAN
1996	12/18/1996		1,800.00	MICHAEL MILLIGAN
1997	1/9/1997		1,800.00	MICHAEL MILLIGAN
1997	1/31/1997		1,200.00	MICHAEL MILLIGAN
1997	3/4/1997		2,000.00	MICHAEL MILLIGAN
1997	3/25/1997		2,000.00	MICHAEL MILLIGAN
1997	4/9/1997		1,200.00	MICHAEL MILLIGAN
1997	5/13/1997		1,800.00	MICHAEL MILLIGAN
1997	6/4/1997		1,800.00	MICHAEL MILLIGAN
1997	7/30/1997		1,800.00	MICHAEL MILLIGAN
1997	7/30/1997		2,200.00	MICHAEL MILLIGAN
1997	7/30/1997		1,000.00	MICHAEL MILLIGAN
1997	8/28/1997		2,400.00	MICHAEL MILLIGAN
1997	9/29/1997		2,800.00	MICHAEL MILLIGAN
1997	11/10/1997		2,400.00	MICHAEL MILLIGAN
1998	1/21/1998		4,200.00	MICHAEL MILLIGAN
1998	1/21/1998		3,000.00	MICHAEL MILLIGAN
1998	3/10/1998		2,200.00	MICHAEL MILLIGAN
1998	3/10/1998		2,400.00	MICHAEL MILLIGAN
1998	3/27/1998		2,400.00	MICHAEL MILLIGAN
1998	5/7/1998		2,600.00	MICHAEL MILLIGAN
1998	9/24/1998		2,400.00	MICHAEL MILLIGAN
1998	3/18/1999		2,400.00	MICHAEL MILLIGAN
1998	7/2/1998		2,400.00	MICHAEL MILLIGAN
1998	7/2/1998		2,400.00	MICHAEL MILLIGAN
1998	7/2/1998		2,000.00	MICHAEL MILLIGAN

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Year	Date	Warrant #	Amount	VEND NAME
1998	8/12/1998		1,600.00	MICHAEL MILLIGAN
1998	8/12/1998		2,375.00	MICHAEL MILLIGAN
1998	8/25/1998		1,950.00	MICHAEL MILLIGAN
1998	9/1/1998		2,400.00	MICHAEL MILLIGAN
1998	10/22/1998		2,400.00	MICHAEL MILLIGAN
1998	11/18/1998		2,600.00	MICHAEL MILLIGAN
1998	12/7/1998		40.65	MICHAEL MILLIGAN
1998	12/7/1998		2,725.00	MICHAEL MILLIGAN
1999	2/16/1999		5,200.00	MICHAEL MILLIGAN
1999	4/26/1999		3,200.00	MICHAEL MILLIGAN
1999	4/26/1999		2,400.00	MICHAEL MILLIGAN
1999	4/26/1999		80.00	MICHAEL MILLIGAN
1999	4/26/1999		2,175.00	MICHAEL MILLIGAN
1999	4/26/1999		2,062.50	MICHAEL MILLIGAN
1999	5/26/1999		2,400.00	MICHAEL MILLIGAN
1999	6/4/1999		2,880.00	MICHAEL MILLIGAN
1999	6/4/1999		811.82	MICHAEL MILLIGAN
1999	6/11/1999		273.57	MICHAEL MILLIGAN
1999	6/11/1999		960.00	MICHAEL MILLIGAN
1999	6/11/1999		267.19	MICHAEL MILLIGAN
1999	6/11/1999		960.00	MICHAEL MILLIGAN
1999	8/2/1999		1,680.00	MICHAEL MILLIGAN
1999	8/2/1999		960.00	MICHAEL MILLIGAN
1999	8/2/1999		264.34	MICHAEL MILLIGAN
1999	8/2/1999		255.69	MICHAEL MILLIGAN
1999	8/2/1999		960.00	MICHAEL MILLIGAN
1999	8/2/1999		502.58	MICHAEL MILLIGAN
1999	8/2/1999		234.97	MICHAEL MILLIGAN
1999	8/2/1999		960.00	MICHAEL MILLIGAN
1999	8/17/1999		2,880.00	MICHAEL MILLIGAN
1999	8/17/1999		811.82	MICHAEL MILLIGAN
1999	9/15/1999		3,360.00	MICHAEL MILLIGAN
1999	9/15/1999		462.78	MICHAEL MILLIGAN
1999	10/1/1999		243.90	MICHAEL MILLIGAN
1999	10/1/1999		1,920.00	MICHAEL MILLIGAN
1999	10/26/1999		3,696.00	MICHAEL MILLIGAN
1999	10/26/1999		116.29	MICHAEL MILLIGAN
1999	11/30/1999		6,650.00	MICHAEL MILLIGAN