

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW JERSEY

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VISION INDUSTRIES GROUP, INC.,

Plaintiff,

Case No. 2:18-cv-6296 (ES)  
(CLW)

v.

ACU PLASMOLD, INC., ABC COMPANIES 1-10 and  
XYZ CORPORATIONS 1-10,

**DECLARATION OF  
MARK LANTERMAN**

Defendants.

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I, Mark Lanterman, being first duly sworn on my oath, do depose and state that:

1. My name is Mark Lanterman. I am the Chief Technology Officer of Computer Forensic Services (“CFS”) located in Minneapolis, Minnesota. CFS and I have been retained by counsel for Defendant, ACU PLASMOLD, INC. (“Plasmold”). I offer this declaration to discuss my review of electronically stored information obtained from John Quach’s laptop (the “Laptop”). I understand that John Quach was, or is, an employee of Defendant Plasmold.

**Qualifications**

2. Our firm specializes in the analysis of digital evidence in civil and criminal litigation. I have over 30 years of experience in computer forensics and cybersecurity. Prior to joining CFS, I was a sworn investigator for the United States Secret Service Electronic Crimes Task Force and acted as its senior computer forensic analyst.

3. I am certified by the United States Department of Homeland Security as a “Seized Computer Evidence Recovery Specialist,” as well as certified in computer forensics by the National White-Collar Crime Center. Both federal and state court judges have appointed me as a neutral computer forensic analyst or special master.

4. I graduated from Upsala College with both a Bachelor of Science and a Master’s degree in computer science. I completed my post graduate work in cyber security at Harvard University.

5. I am currently adjunct faculty of computer science for the University of Minnesota Technological Leadership Institute’s Master of Science and Security Technologies program (MSST). I am also faculty at Hamline University and a professor of cybersecurity at the University of St. Thomas School of Law. I am also faculty for the National Judicial College in Reno, Nevada and the Federal Judicial Center in Washington, D.C.

6. I have previously provided training or delivered keynote addresses for the United States Supreme Court; the Eleventh Circuit Federal Judicial Conference; the Eighth Circuit Federal Judicial Conference; the Southern District of Georgia; the Western District of Tennessee; and several state judicial conferences. I delivered the keynote address at the Chief Justices’ Conference in Newport, Rhode Island and at Georgetown Law School’s advanced e-discovery conference.

7. I was appointed by the Minnesota Supreme Court to serve as a member of Minnesota’s Lawyers Professional Responsibility Board (“LPRB”). I previously served

as chairman of the LPRB's Opinion Committee, and now serve on its Education Committee.

8. I am a co-author of the Minnesota State Bar's e-Discovery Deskbook, and I also write monthly articles for *Minnesota Bench & Bar* magazine.

9. CFS is the exclusive, contracted computer forensic service provider for the Hennepin County Sheriff's Office (the county that encompasses Minneapolis); the Ramsey County Attorney's Office (the county that encompasses St. Paul); the Washington County Attorney's Office; as well as the Metropolitan Airports Commission, also known as the Minneapolis/Saint Paul International Airport. CFS is also partnered with the U.S. Secret Service to assist with its electronic investigations.

#### **Forensic Preservation of John Quach's Laptop**

10. On September 23, 2021, CFS received a Lenovo ThinkPad T470, bearing serial number PF-1SAX2R.<sup>1</sup> Counsel has represented that John Quach is the custodian of this device. Upon receipt, CFS created a forensic image of the device.

11. The preservation process involves creating a copy of an entire electronic storage device. It is known simply as 'imaging' because it is comparable to taking a snapshot of the entirety of a computer's data, including deleted data. The preservation process allows for the assembly of an activity timeline. More specifically, contextual data surrounding certain user actions (e.g., logs, deleted data, and other system artifacts) creates a narrative that can be used to evaluate computer usage patterns).

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<sup>1</sup> I note that shortly before CFS received the Laptop, files were deleted en masse from the system.

Moreover, the resulting forensic image may be used as a population of data against which search terms and other criteria may be applied.

### **Production of Responsive Files and User Activity Reports to the Parties**

12. After the Laptop was preserved, Counsel for the Parties agreed to, and provided to CFS, nineteen (19) search terms. These search terms were run across the content of both non-deleted and recovered, deleted files on the Laptop.

13. Pursuant to the parties' stipulation, on November 2, 2021, CFS produced approximately 8,462 responsive files, simultaneously, to counsel for the parties.

14. Additionally, CFS produced "user activity" reports for the Laptop (e.g., USB data storage device history, listing of files in the recycle bin, etc.). Such reports do not themselves disclose the content of any files, but are useful for identified contextual information about the user's actions on the Laptop.

### **Financial Document Comparisons**

15. Counsel for Defendant identified two (2) financial documents within the population of search-responsive documents.

16. Attached to this Declaration as Exhibit A, is a file named "2018 annual financial report of ACU Hardware USA, Inc.pdf". Multiple copies of this file exist in several locations on the Laptop.<sup>2</sup> A copy of the document existed within a folder on the Desktop of the user "johnh" and was not deleted. The file shows a "Total Income" of \$246,995.86. The internal timestamp of this document indicates that it was created on

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<sup>2</sup> A "hash" is like a file's digital fingerprint. It is unique to the file and can be used to identify duplicate files. Because the hash is based on the content of the file, hashes can be used to identify duplicate files even if the files' names are different.

November 2, 2020. However, it was downloaded to this computer for the first time on November 4, 2020, from Google Docs.

17. Attached to this Declaration as Exhibit B, is a file named “2019 annual financial report of ACU Hardware USA, Inc.pdf. Multiple copies of this file exist in several locations on the Laptop (*See supra* fn. 2). Like the 2018 financial report, this file was stored on a folder on “johnh’s” Desktop, and was not deleted. The file shows a “Total Income” of \$248,782.06. The internal timestamp of this document indicates that it was created on November 2, 2020. However, it was downloaded to this computer for the first time on November 4, 2020, from Google Docs.

18. In addition to the two financial documents identified by Defendants’ counsel, CFS identified ten (10) “.qbw” files. This file extension is associated with QuickBooks—a popular accounting software platform.<sup>3</sup> CFS also identified eight (8) “.qbb” files. This file extension is associated with a backup of data contained within the QuickBooks platform.<sup>4</sup>

19. Due to time constraints, I elected to review the three (3) QuickBooks files identified in Table 1 below. I successfully bypassed the “Admin” account credentials in order to gain access to the financial data within the QuickBooks files. I then generated Statements of Income for the years 2018, 2019, and 2020 from each of the files. I have

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<sup>3</sup> “When you create a company file, QuickBooks creates a file with a .qbw extension. This file holds your company file and account info.” (*See, generally,* <https://quickbooks.intuit.com/learn-support/en-us/import-or-export-data-files/file-types-and-extensions-used-by-quickbooks-desktop/00/203775>, last accessed November 2, 2021)

<sup>4</sup> I note that two (2) of the .qbw files are named “Eco Glass.qbw” and “Value Wholeseller Inc..qbw”.

summarized the names of the examined QuickBooks files, and the corresponding exhibits to this declaration, in Table 1 below.

File Name	Last Modified Date	Exhibits
ACU July thru Oct 2009.RESTORE.QBW	September 22, 2021	C to E
ACU Hardware usa, Inc..qbw	September 22, 2021	F to G
ACU USA all years.qbw	December 28, 2020	H to I

Table 1<sup>5</sup>

20. I note that the company names that appear on the Income Statements are different – “ACU HARDWARE USA, INC (Vendor #57478)”, “ACU Plasmold USA, Inc (Vendor #57478)”, and “ACU Hardware USA, Inc.”.

21. I respectfully reserve the right to supplement this declaration should additional information be made available to me, or if additional information is requested.

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

Executed on: November 3, 2021



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Mark Lanterman

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<sup>5</sup> “ACU Hardware usa, Inc..qbw” and “ACU USA all years.qbw” do not contain financial data for 2018.

Exhibit A

5:03 PM

**ACU HARDWARE USA, Inc (Vendor #57478)**

11/02/20

**Profit & Loss**

Accrual Basis

January through December 2018

	<u>Jan - Dec 18</u>
<b>Ordinary Income/Expense</b>	
Income	
Sales	246,995.86
<b>Total Income</b>	<u>246,995.86</u>
Cost of Goods Sold	
Cost of Goods Sold	171,000.57
Freight Costs	14,703.52
<b>Total COGS</b>	<u>185,704.09</u>
<b>Gross Profit</b>	61,291.77
Expense	
AAMA lab test certificate	500.00
Bank Service Charges	834.89
Gasoline	3,469.82
Meals and Entertainment	933.09
Office Supplies	2,764.67
Payroll Expenses	31,273.16
Professional Fees	799.95
Rent Expense	7,554.00
Repairs and Maintenance	27.00
Salary	0.00
Shipping	4,117.96
T-mobile	869.06
Taxes - Property	2,957.43
Telephone Expense	122.79
<b>Total Expense</b>	<u>56,223.82</u>
<b>Net Ordinary Income</b>	<u>5,067.95</u>
<b>Net Income</b>	<u><u>5,067.95</u></u>

Exhibit B

5:06 PM

**ACU HARDWARE USA, Inc (Vendor #57478)**

11/02/20

**Profit & Loss**

Accrual Basis

January through December 2019

	<u>Jan - Dec 19</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Sales	244,839.61
Shipping and Delivery Income	3,942.45
<b>Total Income</b>	<u>248,782.06</u>
<b>Cost of Goods Sold</b>	
Cost of Goods Sold	150,189.44
Freight Costs	58,977.71
<b>Total COGS</b>	<u>209,167.15</u>
<b>Gross Profit</b>	39,614.91
<b>Expense</b>	
Bank Service Charges	751.91
Business Licenses and Permits	834.00
Gasoline	3,487.61
Meals and Entertainment	895.67
Office Supplies	4,000.11
Payroll Expenses	34,875.00
Rent Expense	7,834.00
Repairs and Maintenance	2,390.00
Shipping	2,443.28
T-mobile	749.16
Telephone Expense	262.64
testing fee	30.83
<b>Total Expense</b>	<u>58,554.21</u>
<b>Net Ordinary Income</b>	<u>-18,939.30</u>
<b>Net Income</b>	<u><u>-18,939.30</u></u>



Exhibit C

**ACU Plasmold USA, Inc (Vendor #57478)****Profit & Loss**

11/02/21

Accrual Basis

January through December 2018

	<u>Jan - Dec 18</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Sales	274,320.46
<b>Total Income</b>	<u>274,320.46</u>
<b>Cost of Goods Sold</b>	
Cost of Goods Sold	187,082.87
Freight Costs	14,703.52
<b>Total COGS</b>	<u>201,786.39</u>
<b>Gross Profit</b>	72,534.07
<b>Expense</b>	
AAMA lab test certificate	500.00
Bank Service Charges	834.89
Gasoline	3,469.82
Meals and Entertainment	933.09
Office Supplies	2,764.67
Payroll Expenses	31,273.16
Professional Fees	799.95
Rent Expense	7,554.00
Repairs and Maintenance	27.00
Salary	0.00
Shipping	4,117.96
T-mobile	869.06
Taxes - Property	2,957.43
Telephone Expense	122.79
<b>Total Expense</b>	<u>56,223.82</u>
<b>Net Ordinary Income</b>	<u>16,310.25</u>
<b>Net Income</b>	<u><u>16,310.25</u></u>

**ACU Plasmold USA, Inc (Vendor #57478)**

**Profit & Loss**

January through December 2019

11/02/21

Accrual Basis

	<u>Jan - Dec 19</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
Sales	252,134.11
Shipping and Delivery Income	3,942.45
<b>Total Income</b>	<u>256,076.56</u>
<b>Cost of Goods Sold</b>	
Cost of Goods Sold	153,782.71
Freight Costs	58,977.71
<b>Total COGS</b>	<u>212,760.42</u>
<b>Gross Profit</b>	43,316.14
<b>Expense</b>	
Bank Service Charges	751.91
Business Licenses and Permits	834.00
Gasoline	3,487.61
Meals and Entertainment	895.67
Office Supplies	4,000.11
Payroll Expenses	34,875.00
Rent Expense	7,834.00
Repairs and Maintenance	2,390.00
Shipping	2,443.28
T-mobile	749.16
Telephone Expense	262.64
testing fee	30.83
<b>Total Expense</b>	<u>58,554.21</u>
<b>Net Ordinary Income</b>	<u>-15,238.07</u>
<b>Net Income</b>	<u><u>-15,238.07</u></u>

**ACU Plasmold USA, Inc (Vendor #57478)**

**Profit & Loss**

11/02/21

Accrual Basis

January through December 2020

	<u>Jan - Dec 20</u>
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
<b>Sales</b>	59,270.36
<b>Total Income</b>	59,270.36
<b>Cost of Goods Sold</b>	
<b>Cost of Goods Sold</b>	26,368.55
<b>Freight Costs</b>	6,651.89
<b>Total COGS</b>	33,020.44
<b>Gross Profit</b>	26,249.92
<b>Expense</b>	
<b>Bank Service Charges</b>	172.43
<b>Computer and Internet Expenses</b>	3,000.00
<b>Gasoline</b>	973.43
<b>Meals and Entertainment</b>	68.96
<b>Office Supplies</b>	1,277.67
<b>Payroll Expenses</b>	7,500.00
<b>Rent Expense</b>	1,968.00
<b>Shipping</b>	757.50
<b>T-mobile</b>	241.12
<b>Telephone Expense</b>	39.14
<b>Total Expense</b>	15,998.25
<b>Net Ordinary Income</b>	10,251.67
<b>Other Income/Expense</b>	
<b>Other Income</b>	
<b>Bank initiated credit</b>	10.00
<b>SERVICE</b>	-20,100.00
<b>Total Other Income</b>	-20,090.00
<b>Net Other Income</b>	-20,090.00
<b>Net Income</b>	<b><u>-9,838.33</u></b>

**ACU Hardware USA, Inc.**

**Profit & Loss**

January through December 2019

11/02/21

Accrual Basis

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	<u>Jan - Dec 19</u>
Ordinary Income/Expense	
Income	
Sales	12,875.00
Total Income	12,875.00
Cost of Goods Sold	
Cost of Goods Sold	900.00
Total COGS	900.00
Gross Profit	11,975.00
Net Ordinary Income	11,975.00
Net Income	<u><u>11,975.00</u></u>

**ACU Hardware USA, Inc.**

**Profit & Loss**

January through December 2020

11/02/21

Accrual Basis

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	<u>Jan - Dec 20</u>
Ordinary Income/Expense	
Income	
Sales	245,628.52
Total Income	245,628.52
Cost of Goods Sold	
Cost of Goods Sold	18,687.94
Total COGS	18,687.94
Gross Profit	226,940.58
Net Ordinary Income	226,940.58
Net Income	<u>226,940.58</u>

**ACU Hardware USA, Inc.**

**Profit & Loss**

11/02/21

Accrual Basis

January through December 2019

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	<u>Jan - Dec 19</u>
Ordinary Income/Expense	
Income	
Sales	12,875.00
Total Income	12,875.00
Cost of Goods Sold	
Cost of Goods Sold	900.00
Total COGS	900.00
Gross Profit	11,975.00
Net Ordinary Income	11,975.00
Net Income	<u><u>11,975.00</u></u>

**ACU Hardware USA, Inc.**

**Profit & Loss**

January through December 2020

11/02/21

Accrual Basis

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	<u>Jan - Dec 20</u>
Ordinary Income/Expense	
Income	
Sales	236,278.96
Total Income	236,278.96
Cost of Goods Sold	
Cost of Goods Sold	15,385.78
Total COGS	15,385.78
Gross Profit	220,893.18
Net Ordinary Income	220,893.18
Net Income	<u>220,893.18</u>