

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No.

ADMINISTRATIVE PROCEEDING  
File No. 3-20540

In the Matter of

Aeon Global Health Corp.,

Respondent.

AEON GLOBAL HEALTH CORP.'S RESPONSE  
TO THE DIVISION OF ENFORCEMENT'S  
MOTION FOR SUMMARY DISPOSITION

Paul S. Suda, Esq. (404.219.1775)  
[psuda@aeonglobalhealth.com](mailto:psuda@aeonglobalhealth.com)  
Aeon Global Health Corp.  
2225 Centennial Drive  
Gainesville, Georgia 30504  
Counsel for Respondent

**AEON GLOBAL HEALTH CORP.'S RESPONSE  
TO THE DIVISION OF ENFORCEMENT'S  
MOTION FOR SUMMARY DISPOSITION**

**COMES NOW** Aeon Global Health Corp. (“Respondent” or “Aeon”), and files this, its Response to the Division of Enforcement’s Motion for Summary Disposition (the “Motion”), and avers as follows:

**BACKGROUND**

In August of 1985, Bitwise Designs, Inc. was organized under the laws of the State of New York, and later reincorporated under the laws of Delaware in May of 1992 as Authentidate Holding Corp. (“AHC”). On January 27, 2016, AHC completed its merger with Peachstate Health Management, LLC, a Georgia limited liability company (“Peachstate”) pursuant to a definitive Amended and Restated Agreement and Plan of Merger dated January 26, 2016, as amended on both May 31 and December 15, 2016 (collectively, the “Merger Agreement”). The merger was accounted for as a reverse acquisition with Peachstate treated for accounting purposes as the acquirer and a wholly-owned subsidiary of AHC. Following the completion of the reverse merger, the clinical laboratory business conducted by Peachstate became the primary business conducted by AHC. Effective as of January 31, 2018, AHC changed its corporate name to Aeon Global Health Corp. (“Aeon”).

On March 10, 2017, written notice was sent to AHC from the Division of Enforcement of the Securities and Exchange Commission (the “Division”) announcing its commencement of an ongoing inquiry and requesting evidence related to same be preserved and retained.<sup>1</sup> On April 25, 2017, the Division provided AHC’s legal counsel a letter and accompanying subpoena requesting the production of specified documents.<sup>2</sup>

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<sup>1</sup> See Exhibit 1

<sup>2</sup> See Exhibit 2

After years of discussions and negotiations, along with Aeon fulfilling the many requests of the Division, on September 16, 2020 Aeon provided the Division an Offer of Settlement in Administrative Proceeding File No. 3-20073 (the “Offer”).<sup>3</sup> On September 25, 2020 the Securities and Exchange Commission (the “Commission”) issued an Order (the “Order”) accepting Aeon’s Offer.<sup>4</sup>

Aeon’s Offer required its engagement of an independent consultant (the “IC”) not unacceptable to the Commission staff. After the IC’s engagement by Aeon the IC was, in turn, required to provide the Division an initial report of its investigation of Aeon’s internal financial controls on or before January 20, 2021. A final report from the IC was then to be due on or before December 25, 2021. The IC’s initial report was filed timely in accordance with the Order.

In the interim, the Division filed the instant proceeding on or about September 13, 2021, requesting the Commission’s revocation of Aeon’s securities registration. The Division likewise caused the trading of Aeon shares to cease. Soon afterwards, upon the Division becoming aware of the Order issued in Administrative Proceeding File No. 3-20073, the decision was made that Aeon have an extension of time to file an Answer or other responsive pleading in the instant case through December 31, 2021, in order to allow for the IC’s submission of its final report in the earlier proceeding.

The IC did not file its final report by December 25, 2021, in Administrative Proceeding File No. 3-20073. Aeon did, however, dutifully and timely file its Answer in the present proceeding. Presumably, as a result of there not having been a final report of the IC submitted in Administrative Proceeding File No. 3-20073 the Division decided to file its Motion in the instant case.

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<sup>3</sup> See Exhibit 3

<sup>4</sup> See Exhibit 4

At or about the time of the Motion's filing, Aeon learned from the IC that its firm had closed and its principal had not renewed his CPA license; consequently, no final report would be forthcoming. Left in a state of limbo with no IC to file a final report, on March 8, 2022, Aeon contacted the Division's counsel in Administrative Proceeding File No. 3-20073 via email to inform them of the IC's inability to submit a final report, along with the suggestion that the original September 25, 2020, Order be revised to permit for Aeon to locate and engage a replacement IC, and for the replacement IC to then have a new date of September 15, 2022, to submit a final report with respect to Aeon's internal financial controls.<sup>5</sup> On March 17, 2022, the Division responded via email consenting to Aeon's request.<sup>6</sup>

### **ARGUMENT**

Aeon's status with the Commission is governed by the pre-existing Order in Administrative Proceeding File No. 3-20073. This Order was amended by the Division on March 17, 2022, permitting for Aeon's engagement of a substitute IC on or before May 15, 2022, and for such replacement IC's submission of a final report as to the status of Aeon's internal financial controls by September 15, 2022. Until the Division's review of such final report the proceedings in the instant case are to be tolled. As the trading of Aeon's stock has been suspended until further direction of the Commission, there is no continuing harm to the public and, therefore, revocation of Aeon's securities' registration remains unwarranted.

### **CONCLUSION**

For the reasons set forth above, the sanction of revocation cannot be considered until the conclusion of Administrative Proceeding File No. 3-20073. The Division's request of the Commissioner to grant its Motion for Summary Disposition must, therefore, be DENIED.

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<sup>5</sup> See Exhibit 5

<sup>6</sup> See Exhibit 6

Dated: March 25, 2022

Respectfully submitted,



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Paul S. Suda (678-276-8412 x1006)  
General Counsel  
Aeon Global Health Corp.  
2225 Centennial Drive  
Gainesville, Georgia 30504  
psuda@aeonglobalhealth.com

UNITED STATES OF AMERICA  
Before the  
SECURITIES AND EXCHANGE COMMISSION

SECURITIES EXCHANGE ACT OF 1934  
Release No. 92947 / September 13, 2021

ADMINISTRATIVE PROCEEDING  
File No. 3-20540

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In the Matter of

Aeon Global Health Corp.,

Respondent.

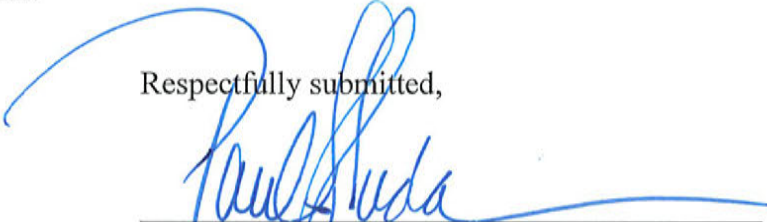
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**CERTIFICATE OF SERVICE**

I hereby certify that on Friday, March 25<sup>th</sup>, 2022, I electronically filed the foregoing **AEON GLOBAL HEALTH CORP.'S RESPONSE TO THE DIVISION OF ENFORCEMENT'S MOTION FOR SUMMARY DISPOSITION** with the Commission using the eFAP system, and to both counsel of record, Gina M. Joyce, Esq., and Christopher Bruckmann, Esq. at [joyceg@sec.gov](mailto:joyceg@sec.gov) and [bruckmannc@sec.gov](mailto:bruckmannc@sec.gov), respectively.

This 25<sup>th</sup> day of March, 2022.

Respectfully submitted,



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Paul S. Suda, Esq.  
Georgia Bar No.: 690748  
2225 Centennial Drive  
Gainesville, Georgia 30504  
Telephone: 404.219.1775  
Email: [psuda@aeonglobalhealth.com](mailto:psuda@aeonglobalhealth.com)

# EXHIBIT 1



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION

NEW YORK REGIONAL OFFICE  
BROOKFIELD PLACE  
200 Vesey Street, Suite 400  
New York, New York 10281-1022

DIVISION OF ENFORCEMENT

Kimberly A. Yuhas  
Counsel  
212-336-9110

March 10, 2017

**Via Overnight Delivery**

Authentidate Holding Corp.  
c/o Paul S. Suda, Esq.  
General Counsel  
2225 Centennial Drive  
Gainesville, GA 30504

Re: In the Matter of Authentidate Holding Corp. (MNY-09641)

Dear Mr. Suda:

We believe Authentidate Holding Corporation ("Authentidate") may possess documents and data that are relevant to an ongoing inquiry being conducted by the staff of the United States Securities and Exchange Commission ("Commission"). Accordingly, we hereby provide notice that such evidence should be reasonably preserved and retained until further notice. Failure to do so could give rise to civil and criminal liability.

The Commission considers potentially relevant documents to include those created on or after January 1, 2014 that:

- (1) were created, modified or accessed by the following individuals, and related to the items in (2) below:
  - a. William P. Henry
  - b. Thomas P. Leahey
  - c. Willaim A. Marshall
  - d. Ronald C. Oklewicz
  - e. Hanif A. Roshan
  
- (2) relate or refer to the following transactions/topics:
  - a. The Form 12b-25 filed by Authentidate with the Commission on May 16, 2016, and all disclosures and representations therein;



- b. The Form 10-Q, filed by Authentidate with the Commission on September 27, 2016, and all disclosures and representations therein, including but not limited to those related to:
  - i. Material weaknesses in Authentidate's control environment;
  - ii. Remediation of material weaknesses in internal control over financial reporting; and
  - iii. Changes to Authentidate's revenue recognition policy.
- c. The Form 8-K filed by Authentidate with the Commission on January 18, 2017, and all disclosures and representations therein;
- d. The Form 8-K filed by Authentidate with the Commission on January 20, 2017, and all disclosures and representations therein;
- e. The Form 8-K filed by Authentidate with the Commission on February 6, 2017, and all disclosures and representations therein;
- f. The Form 8-K filed by Authentidate with the Commission on February 22, 2017, and all disclosures and representations therein; and
- g. The Form 8-K filed by Authentidate with the Commission on March 3, 2017, and all disclosures and representation therein.

Such documents include both "hard copy" versions and electronically-stored information in your possession, custody or control, including text files, data compilations, word processing documents, spreadsheets, e-mail, voicemail, data bases, calendars and scheduling information, log, file fragments and backup files, letters, instant messages, memoranda, notes, drawings, designs, correspondence or communication of any kind. Evidence that is stored electronically may be maintained on shared network files, computer hard drives, servers, DVDs, CD-ROMs, flash drives, thumb drives, laptops, digital recorders, netbooks, PDA, or other handheld/ smartphone devices.

In this letter, I refer to such documents and data as "Evidence." You have a duty to reasonably preserve and retain such Evidence.

This duty includes an obligation to provide notice to all employees or custodians who may be in possession of Evidence. This duty also extends to the preservation and retention of Evidence in the possession or custody of third-parties, such as an internet service provider or a cloud computing provider, if such Evidence is within your control.

You may need to act affirmatively to prevent the destruction of Evidence. This duty may necessitate quarantining certain Evidence to avoid its destruction or alteration. You should consider whether you need to discontinue the routine destruction of Evidence, including discontinuing the recycling of backup tapes or other storage media, and the deletion of emails, "trash," "recycling," "drafts," "sent," or "archived" folders. You should avoid running or

installing any drive cleaning, wiping, encrypting, or defragmenting software on hard disks of computers that may contain Evidence.

You should consider preserving any forensically recoverable data by having mirror image copies made of the Evidence. Having said that, any attempt to replicate electronic data without adhering to best practices for data replication could compromise the integrity or contents of such data. Simply making “hard copies” of such Evidence or transforming it to other formats (such as TIFF, or PDF documents) does not constitute preservation of such Evidence. We are prepared to discuss with you proper protocols for replication before you attempt to copy Evidence. The Commission may be able to retain and supervise computer forensic resources to properly and non-invasively create back-up images of Evidence.

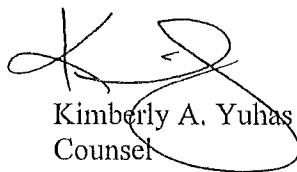
In addition to preserving the Evidence described above, we further request that you take no action to delete or otherwise compromise any content existing on social networking websites such as “Facebook” or “LinkedIn.” Moreover, we request that you take no affirmative action to delete any emails, even emails that may not fit within the parameters set forth above.

\* \* \*

While we recognize that this may impose a burden on you, it is absolutely necessary that you fully comply with your obligations to reasonably retain and preserve Evidence. We appreciate your efforts in this regard.

Please contact me if you have any questions, or to meet-and-confer about the matters discussed above. Further, please acknowledge your receipt of this letter by sending me an email or by returning a copy of this letter with your signature in the space provided below.

Sincerely,



Kimberly A. Yuhas  
Counsel  
Division of Enforcement

I acknowledge that I received this letter  
On the \_\_\_ day of March, 2017.

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# EXHIBIT 2



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
NEW YORK REGIONAL OFFICE  
BROOKFIELD PLACE  
200 Vesey Street, Suite 400  
New York, New York, 10281-1022

DIVISION OF ENFORCEMENT

Peter Altenbach  
Counsel  
212-336-0020

April 25, 2017

Via EMAIL (vdigioia@bplegal.com)

Authentidate Holding Corp.  
c/o Victor J. DiGioia, Esq.  
Becker & Poliakoff  
45 Broadway, 8<sup>th</sup> Floor  
New York, NY 10006

Re: In the Matter of Authentidate Holding Corp. (NY-9641)

Dear Mr. DiGioia:

Pursuant to Rule 8 of the United States Securities and Exchange Commission's Rules Relating to Investigations, 17 C.F.R. § 203.8, and your agreement to accept service, I have enclosed a subpoena for documents issued to your client, Authentidate Holding Corp. ("Authentidate"), in connection with the above-referenced formal investigation. The subpoena requires Authentidate to produce documents by May 9, 2017 to the SEC's New York Regional Office.

Please send the materials to:

ENF-CPU  
U.S. Securities and Exchange Commission  
100 F St., N.E., Mailstop 5973  
Washington, DC 20549-5973

For smaller electronic productions under 10MB in size, the materials may be emailed to the following email address: [ENF-CPU@sec.gov](mailto:ENF-CPU@sec.gov).

Please carefully read the subpoena attachment, which contains, among other things, important instructions related to the manner of producing documents. In particular, if your client prefers to send us copies of original documents, **the staff requests that you scan and produce hard copy documents, as well as electronic documents, in an electronic format consistent with the SEC Data Delivery Standards attached hereto. All electronic documents responsive to the document subpoena, including all metadata, should also be produced in**

Authentidate Holding Corp.  
c/o Victor J. DiGioia, Esq.  
April 25, 2017  
Page 2

**their native software format.** If you have any questions concerning the production of documents in an electronic format, please contact me as soon as possible and in any event before producing documents.

In your cover letter(s) accompanying the production of responsive documents, please enclose a list briefly describing each item you send. The list should state to which paragraph(s) in the subpoena attachment each item responds. Please also state in the cover letter(s) whether you believe your client has met its obligations under the subpoena by searching carefully and thoroughly for everything called for by the subpoena, and sending it all to us. A copy of the subpoena should be included with the documents that are produced.

Passwords for documents, files, compressed archives, and encrypted media should be provided separately either via email addressed to [ENF-CPU@sec.gov](mailto:ENF-CPU@sec.gov), or in a separate cover letter mailed separately from the data.

Please also provide a narrative description describing what was done to identify and collect documents responsive to the subpoena. At a minimum, the narrative should describe:

- who searched for documents;
- who reviewed documents found to determine whether they were responsive;
- which custodians were searched;
- what sources were searched (e.g., computer files, CDs, DVDs, thumb drives, flash drives, online storage media, hard copy files, diaries, datebooks, planners, filing cabinets, storage facilities, home offices, work offices, voice mails, home email, webmail, work email, backup tapes or other media);
- what search terms, if any, were employed to identify responsive documents;
- what firms and/or persons, if any, assisted in analyzing the data collected;
- what third parties, if any, were contacted to obtain responsive documents (e.g., phone companies for phone records, brokerage firms for brokerage records); and
- where the original electronic and hardcopy documents are maintained and by whom.

In addition, for any documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please have the appropriate representative(s) of your client complete a business records certification (a sample of which is enclosed) and return it with the document production.

Please note that, in any matter in which enforcement action is ultimately deemed to be warranted, the Division of Enforcement will not recommend any settlement to the Commission unless the party wishing to settle certifies, under penalty of perjury, that all documents responsive to Commission subpoenas and formal and informal document requests in this matter have been produced.

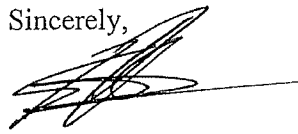
This investigation is a non-public, fact-finding inquiry. We are trying to determine whether there have been any violations of the federal securities laws. The investigation and the

Authentidate Holding Corp.  
c/o Victor J. DiGioia, Esq.  
April 25, 2017  
Page 3

subpoena do not mean that we have concluded that your client or anyone else has violated the law. Also, the investigation does not mean that we have a negative opinion of any person, entity or security. Enclosed are copies of the Commission's Form 1662 entitled "Supplemental Information for Persons Requested to Supply Information Voluntarily or Directed to Supply Information Pursuant to a Commission Subpoena." Form 1662 explains how we may use the information your client provides to the Commission and has other important information. Please provide a copy of this form to your client.

If you have any questions or would like to discuss this matter, you may call me at 212-336-0020 or Kimberly Yuhas at 212-336-9110.

Sincerely,



Peter Altenbach  
Counsel  
Division of Enforcement

Enclosures: Subpoena and Attachment  
SEC Data Delivery Standards  
SEC Form 1662  
Business Records Certification



## SUBPOENA

# UNITED STATES OF AMERICA SECURITIES AND EXCHANGE COMMISSION

In the Matter of Authentidate Holding Corp. (NY-9641)

To: Authentidate Holding Corp.  
c/o Victor J. DiGioia, Esq.  
Becker & Poliakoff  
45 Broadway, 8<sup>th</sup> Floor  
New York, NY 10006

**YOU MUST PRODUCE** everything specified in the Attachment to this subpoena to officers of the Securities and Exchange Commission, at the place, date and time specified below:

ENF-CPU, U.S. Securities and Exchange Commission, 100 F St., N.E., Mailstop 5973,  
Washington, DC 20549-5973, no later than May 9, 2017 at 5:00p.m.


**YOU MUST TESTIFY** before officers of the Securities and Exchange Commission, at the place, date and time specified below:

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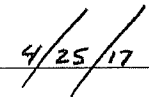
### FEDERAL LAW REQUIRES YOU TO COMPLY WITH THIS SUBPOENA.

If you do not comply with this subpoena, the SEC may bring an action in Federal Court to enforce this subpoena. Failure to comply with a court order enforcing this subpoena may result in the court imposing a fine, imprisonment, or both.

By: \_\_\_\_\_

  
Peter Altenbach, Counsel  
U.S. Securities and Exchange Commission  
Brookfield Place, 200 Vesey Street, Suite 400  
New York, NY 10281

Date: \_\_\_\_\_

  
4/25/17

I am an officer of the U.S. Securities and Exchange Commission authorized to issue subpoenas in this matter. The Securities and Exchange Commission has issued a formal order authorizing this investigation under: Section 20(a) of the Securities Act of 1933 and Section 21(a) of the Securities Exchange Act of 1934.

NOTICE TO WITNESS: If you claim a witness fee or mileage, submit this subpoena with the claim voucher.

SUBPOENA ATTACHMENT FOR AUTHENTIDATE HOLDING CORP.

April 25, 2017

In the Matter of Authentidate Holding Corp. (NY-9641)

A. Definitions

As used in this subpoena, the words and phrases listed below shall have the following meanings:

1. "Authentidate Holding Corp." ("Authentidate") means the entity doing business under the name "Authentidate Holding Corp." including parents, subsidiaries, affiliates, predecessors, successors, officers, directors, employees, agents, general partners, limited partners, partnerships and aliases, code names, or trade or business names used by any of the foregoing.
2. "Person" means a natural person, firm, association, organization, partnership, business, trust, corporation, bank or any other private or public entity.
3. "Document" shall include, but is not limited to, any written, printed, or typed matter including, but not limited to all drafts and copies bearing notations or marks not found in the original, letters and correspondence, interoffice communications, slips, tickets, records, worksheets, financial records, accounting documents, bookkeeping documents, memoranda, reports, manuals, telephone logs, telegrams, facsimiles, messages of any type, telephone messages, voice mails, tape recordings, notices, instructions, minutes, summaries, notes of meetings, file folder markings, and any other organizational indicia, purchase orders, information recorded by photographic process, including microfilm and microfiche, computer printouts, spreadsheets, and other electronically stored information, including but not limited to writings, drawings, graphs, charts, photographs, sound recordings, images, and other data or data compilations that are stored in any medium from which information can be retrieved, obtained, manipulated, or translated.
4. "Communication" means any correspondence, contact, discussion, e-mail, instant message, or any other kind of oral or written exchange or transmission of information (in the form of facts, ideas, inquiries, or otherwise) and any response thereto between two or more Persons or entities, including, without limitation, all telephone conversations, face-to-face meetings or conversations, internal or external discussions, or exchanges of a Document or Documents.
5. "Concerning" means directly or indirectly, in whole or in part, describing, constituting, evidencing, recording, evaluating, substantiating, concerning,



referring to, alluding to, in connection with, commenting on, relating to, regarding, discussing, showing, describing, analyzing or reflecting.

6. An “Agreement” means any actual or contemplated (i) written or oral Agreement; (ii) term or provision of such Agreement; or (iii) amendment of any nature or termination of such Agreement. A request for any Agreement among or between specified parties includes a request for all Documents Concerning (i) any actual or contemplated Agreement among or between such parties, whether or not such Agreement included any other Person; (ii) the drafting or negotiation of any such Agreement; (iii) any actual or contemplated demand, request or application for any such Agreement, and any response thereto; and (iv) any actual or contemplated objection or refusal to enter into any such Agreement, and any response thereto.
7. The term “you” and “your” means the Person or entity to whom this subpoena was issued.
8. To the extent necessary to bring within the scope of this subpoena any information or Documents that might otherwise be construed to be outside its scope:
  - a. the word “or” means “and/or”;
  - b. the word “and” means “and/or”;
  - c. the functional words “each,” “every” “any” and “all” shall each be deemed to include each of the other functional words;
  - d. the masculine gender includes the female gender and the female gender includes the masculine gender; and
  - e. the singular includes the plural and the plural includes the singular.

**B. Instructions**

1. Unless otherwise specified, the subpoena calls for production of the original Documents and all copies and drafts of same. Documents responsive to this subpoena may be in electronic or paper form. Electronic Documents such as email should be produced in accordance with the attached Document entitled SEC Data Delivery Standards. All electronic Documents responsive to the Document subpoena, including all metadata, should also be produced in their native software format.
2. For Documents in paper format, you may send the originals, or, if you prefer, you may send copies of the originals. The Commission cannot reimburse you for the copying costs. If you are sending copies, the staff requests that you scan (rather than photocopy) hard copy Documents and produce them in an electronic format consistent with the SEC Data Delivery Standards. Alternatively, you may send us photocopies of the

Documents in paper format. If you choose to send copies, you must secure and retain the originals and store them in a safe place. The staff may later request or require that you produce the originals.

3. Whether you scan or photocopy Documents, the copies must be identical to the originals, including even faint marks or print. Also, please note that if copies of a Document differ in any way, they are considered separate Documents and you must send each one. For example, if you have two copies of the same letter, but only one of them has handwritten notes on it, you must send both the clean copy and the one with notes.
4. In producing a photocopy of an original Document that contains post-it(s), notation flag(s), or other removable markings or attachments which may conceal all or a portion of the markings contained in the original Document, photocopies of the original Document both with and without the relevant post-it(s), notation flag(s), or removable markings or attachments should be produced.
5. Documents should be produced as they are kept in the ordinary course of business or be organized and labeled to correspond with the categories in this request. In that regard, Documents should be produced in a unitized manner, *i.e.*, delineated with staples or paper clips to identify the Document boundaries.
6. Documents should be labeled with sequential numbering (Bates-stamped).
7. You must produce all Documents created during, or Concerning, the period September 30, 2015 to the present, unless otherwise specified.
8. The scope of any given request should not be limited or narrowed based on the fact that it calls for Documents that are responsive to another request.
9. You are not required to produce exact duplicates of any Documents that have been previously produced to the Securities and Exchange Commission staff **in connection with this matter**. If you are not producing Documents based upon a prior production, please identify the responsive Documents that were previously produced.
10. For any Documents that qualify as records of regularly conducted activities under Federal Rule of Evidence 902(11), please complete a business records certification (a sample of which is enclosed) and return it with the Document production.
11. This subpoena covers all Documents in or subject to your possession, custody or control, including all Documents that are not in your immediate

possession but that you have the effective ability to obtain, that are responsive, in whole or in part, to any of the individual requests set forth below. If, for any reason – including a claim of attorney-client privilege – you do not produce something called for by the request, you should submit a list of what you are not producing. The list should describe each item separately, noting:

- a. its author(s);
  - b. its date;
  - c. its subject matter;
  - d. the name of the Person who has the item now, or the last Person known to have it;
  - e. the names of everyone who ever had the item or a copy of it, and the names of everyone who was told the item’s contents;
  - f. the basis upon which you are not producing the responsive Document;
  - g. the specific request in the subpoena to which the Document relates;
  - h. the attorney(s) and the client(s) involved; and
  - i. in the case of the work product doctrine, the litigation for which the Document was prepared in anticipation.
12. If Documents responsive to this subpoena no longer exist because they have been lost, discarded, or otherwise destroyed, you should identify such Documents and give the date on which they were lost, discarded or destroyed.

**C. Documents to be Produced**

1. All Documents and Communications Concerning:
  - a. Authentidate’s revenue recognition policy during the period June 30, 2015 through February 22, 2017;
  - b. The September 27, 2016 disclosure on Form 10-Q of:
    - i. material weaknesses in Authentidate’s control environment;
    - ii. remediation of material weaknesses in internal control over financial reporting; and
    - iii. changes to Authentidate’s revenue recognition policy;
  - c. the February 22, 2017 disclosure on Form 8-K of Authentidate’s restatement of revenues and operating income for the three and nine months ended March 31, 2016;
  - d. the April 5, 2017 disclosure on Form 10-Q of the “Restatement Relating to Quarter Ended March 31, 2016” as described in Note 2 of Authentidate’s condensed consolidated financial statements;

- e. all option awards and exercises for Authentidate's officers and directors from September 1 through September 27, 2016 and February 1, 2017 through February 22, 2017; and
  - f. management's evaluation of Authentidate's ability to continue as a going concern after September 27, 2016.
2. All Documents related to Thomas P. Leahey's service as interim CFO of Authentidate, including but not limited to any Agreements or Communications with Windham Brannon, P.C.
  3. All organization charts or similar Documents, identifying name, title and reporting structure of Authentidate personnel in the accounting, finance, and sales departments.
  4. Documents sufficient to show the identity of the Person(s) who created any estimates used in the revenue recognition process during the period July 1, 2015 through March 31, 2016.



U.S. Securities and Exchange Commission

Data Delivery Standards

This document describes the technical requirements for paper and electronic document productions to the U.S. Securities and Exchange Commission (SEC). **\*\*Any questions or proposed file formats other than those described below must be discussed with the legal and technical staff of the SEC Division of Enforcement prior to submission.\*\***

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General Instructions.....	1
Delivery Formats.....	2
I. Concordance® Imaged Productions.....	2
1. Images .....	2
2. Concordance Image® or Opticon Cross-Reference File.....	2
3. Concordance® Data File.....	3
4. Text .....	3
5. Linked Native Files .....	3
II. Native File Productions without Load Files.....	3
III. Adobe PDF File Productions .....	3
IV. Audio Files .....	4
V. Video Files.....	4
VI. Electronic Trade and Bank Records .....	4
VII. Electronic Phone Records .....	4
VIII. Audit Workpapers .....	4

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**General Instructions**

Electronic files must be produced in their native format, i.e. the format in which they are ordinarily used and maintained during the normal course of business. For example, an MS Excel file must be produced as an MS Excel file rather than an image of a spreadsheet. (Note: An Adobe PDF file is not considered a native file unless the document was initially created as a PDF.)

In the event produced files require the use of proprietary software not commonly found in the workplace, the SEC will explore other format options with the producing party.

The proposed use of file de-duplication methodologies or *computer-assisted review* or *technology-assisted review* (TAR) during the processing of documents must be discussed with and approved by the legal and technical staff of the Division of Enforcement (ENF). If your production will be de-duplicated it is vital that you 1) preserve any unique metadata associated with the duplicate files, for example, custodian name, and, 2) make that unique metadata part of your production to the SEC.

General requirements for ALL document productions are:

1. A cover letter should be included with each production and include the following:
  - a. A list of each piece of media included in the production with its unique production volume number
  - b. A list of custodians, identifying the Bates range for each custodian.
  - c. The time zone in which the emails were standardized during conversion.
2. Data can be produced on CD, DVD, thumb drive, etc., using the media requiring the least number of deliverables and labeled with the following:
  - a. Case number
  - b. Production date
  - c. Producing party
  - d. Bates range
3. All submissions must be organized by **custodian** unless otherwise instructed.
4. All document family groups, i.e. email attachments, embedded files, etc., should be produced together and children files should follow parent files sequentially in the Bates numbering.
5. All load-ready collections should include only one data load file and one image pointer file.
6. All load-ready text must be produced as separate text files.
7. All load-ready collections should account for custodians in the custodian field.
8. Audio files should be separated from data files if both are included in the production.
9. Only alphanumeric characters and the underscore character are permitted in file names and folder names. Special characters are not permitted.
10. All electronic productions submitted on media must be produced using industry standard self-extracting encryption software.
11. Electronic productions may be submitted via Secure File Transfer. The SEC **cannot** accept productions made using file sharing sites.
12. Productions containing BSA or SARs material must be delivered on encrypted physical media. The SEC **cannot** accept electronic transmission of BSA or SARs material. Any BSA or SARs material produced should be segregated and appropriately marked as BSA or SARs material, or should be produced separately from other case related material.
13. Passwords for electronic documents, files, compressed archives and encrypted media must be provided separately either via email or in a separate cover letter from the media.
14. All electronic productions should be produced free of computer viruses.
15. Additional technical descriptions can be found in the addendum to this document.

\*Please note that productions sent to the SEC via United States Postal Service are subject to Mail Irradiation, and as a result electronic productions may be damaged.\*

## Delivery Formats

### I. *Concordance*® Imaged Productions

The SEC prefers that all documents and data be produced in a structured format prepared for Concordance. All scanned paper and electronic file collections should be converted to TIFF files, Bates numbered, and include fully searchable text files.

#### 1. Images

- a. Black and white images must be 300 DPI Group IV single-page TIFF files.
- b. Color images must be produced in JPEG format.
- c. File names cannot contain embedded spaces or special characters (including the comma).
- d. Folder names cannot contain embedded spaces or special characters (including the comma).
- e. All TIFF image files must have a unique file name, i.e. Bates number.
- f. Images must be endorsed with sequential Bates numbers in the lower right corner of each image.
- g. The number of TIFF files per folder should not exceed 500 files.
- h. Excel spreadsheets should have a placeholder image named by the Bates number of the file.
- i. AUTOCAD/photograph files should be produced as a single page JPEG file.

**2. Concordance Image® OR Opticon Cross-Reference File**

The image cross-reference file (.LOG or .OPT) links the images to the database records. It should be a comma-delimited file consisting of seven fields per line with a line in the cross-reference file for every image in the database with the following format:

*ImageID,VolumeLabel,ImageFilePath,DocumentBreak,FolderBreak,BoxBreak,PageCount*

**3. Concordance® Data File**

The data file (.DAT) contains all of the fielded information that will be loaded into the *Concordance®* database.

- a. The first line of the .DAT file must be a header row identifying the field names.
- b. The .DAT file must use the following *Concordance®* default delimiters:
  - Comma ¶ ASCII character (020)
  - Quote ¸ ASCII character (254)
- c. Date fields should be provided in the format: mm/dd/yyyy
- d. Date and time fields must be two separate fields.
- e. If the production includes imaged emails and attachments, the attachment fields must be included to preserve the parent/child relationship between an email and its attachments.
- f. An OCRPATH field must be included to provide the file path and name of the extracted text file on the produced storage media. The text file must be named after the FIRSTBATES. Do not include the text in the .DAT file.
- g. For productions with native files, a LINK field must be included to provide the file path and name of the native file on the produced storage media. The native file must be named after the FIRSTBATES.
- h. BEGATTACH and ENDATTACH fields must be two separate fields.
- i. A complete list of metadata fields is available in **Addendum A** to this document.

**4. Text**

Text must be produced as separate text files, not as fields within the .DAT file. The full path to the text file (OCRPATH) should be included in the .DAT file. We require document level ANSI text files, named per the FIRSTBATES/Image Key. Please note in the cover letter if any non-ANSI text files are included in the production. Extracted text files must be in a separate folder, and the number of text files per folder should not exceed 1,000 files. There should be no special characters (including commas in the folder names). For redacted documents, provide the full text for the redacted version.

**5. Linked Native Files**

Copies of original email and native file documents/attachments must be included for all electronic productions.

- a. Native file documents must be named per the FIRSTBATES number.
- b. The full path of the native file must be provided in the .DAT file for the LINK field.
- c. The number of native files per folder should not exceed 1,000 files.

**II. Native File Production without Load Files**

With prior approval, native files may be produced without load files. The native files must be produced as they are maintained in the normal course of business and organized by custodian-named file folders. When approved, Outlook (.PST) and Lotus Notes (.NSF) email files may be produced in native file format. A separate folder should be provided for each custodian.

**III. Adobe PDF File Production**

With prior approval, Adobe PDF files may be produced in native file format.

1. PDF files should be produced in separate folders named by the custodian. The folders should not contain any special characters (including commas).
2. All PDFs must be unitized at the document level, i.e., each PDF must represent a discrete document.
3. All PDF files must contain embedded text that includes all discernible words within the document, not selected text or image only. This requires all layers of the PDF to be flattened first.
4. If PDF files are Bates endorsed, the PDF files must be named by the Bates range.



**IV. Audio Files**

Audio files from telephone recording systems must be produced in a format that is playable using Microsoft Windows Media Player™. Additionally, the call information (metadata) related to each audio recording MUST be provided. The metadata file must be produced in a delimited text format. Field names must be included in the first row of the text file.

The metadata must include, at a minimum, the following fields:

- |                        |  |
|------------------------|--|
| 1) Caller Name:        | Caller's name or account/identification number |
| 2) Originating Number: | Caller's phone number                          |
| 3) Called Party Name:  | Called party's name                            |
| 4) Terminating Number: | Called party's phone number                    |
| 5) Date:               | Date of call                                   |
| 6) Time:               | Time of call                                   |
| 7) Filename:           | Filename of audio file                         |

**V. Video Files**

Video files must be produced in a format that is playable using Microsoft Windows Media Player™.

**VI. Electronic Trade and Bank Records**

When producing electronic trade and bank records, provide the files in one of the following formats:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.
2. Delimited text file with header information detailing the field structure. The preferred delimiter is a vertical bar "|". If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details.

**VII. Electronic Phone Records**

When producing electronic phone records, provide the files in the following format:

1. MS Excel spreadsheet with header information detailing the field structure. If any special codes exist in the dataset, a separate document must be provided that details all such codes. If details of the field structure do not fit in the header, a separate document must be provided that includes such details. Data must be formatted in its native format (i.e. dates in a date format, numbers in an appropriate numerical format, and numbers with leading zeroes as text).
  - a. The metadata that must be included is outlined in **Addendum B** of this document. Each field of data must be loaded into a separate column. For example, Date and Start\_Time must be produced in separate columns and not combined into a single column containing both pieces of information. Any fields of data that are provided in addition to those listed in **Addendum B** must also be loaded into separate columns.

**VIII. Audit Workpapers**

The SEC prefers for workpapers to be produced in two formats: (1) With Bates numbers in accordance with the SEC Data Delivery Standards; and (2) in native format or if proprietary software was used, on a standalone laptop with the appropriate software loaded so that the workpapers may be reviewed as they would have been maintained in the ordinary course of business. When possible, the laptop should be configured to enable a Virtual Machine (VM) environment.



**ADDENDUM A**

The metadata of electronic document collections should be extracted and provided in a .DAT file using the field definition and formatting described below:

Field Name	Sample Data	Description
FIRSTBATES	EDC0000001	First Bates number of native file document/email
LASTBATES	EDC0000001	Last Bates number of native file document/email **The LASTBATES field should be populated for single page documents/emails.
ATTACHRANGE	EDC0000001 - EDC0000015	Bates number of the first page of the parent document to the Bates number of the last page of the last attachment "child" document
BEGATTACH	EDC0000001	First Bates number of attachment range
ENDATTACH	EDC0000015	Last Bates number of attachment range
PARENT_BATES	EDC0000001	First Bates number of parent document/Email **This PARENT_BATES field should be populated in each record representing an attachment "child" document
CHILD_BATES	EDC0000002; EDC0000014	First Bates number of "child" attachment(s); can be more than one Bates number listed depending on the number of attachments **The CHILD_BATES field should be populated in each record representing a "parent" document
CUSTODIAN	Smith, John	Email: Mailbox where the email resided Native: Name of the individual or department from whose files the document originated
FROM	John Smith	Email: Sender Native: Author(s) of document **semi-colon should be used to separate multiple entries
TO	Coffman, Janice; LeeW [mailto:LeeW@MSN.com]	Recipient(s) **semi-colon should be used to separate multiple entries
CC	Frank Thompson [mailto:frank_Thompson@cdt.com]	Carbon copy recipient(s) **semi-colon should be used to separate multiple entries
BCC	John Cain	Blind carbon copy recipient(s) **semi-colon should be used to separate multiple entries
SUBJECT	Board Meeting Minutes	Email: Subject line of the email Native: Title of document (if available)
FILE_NAME	BoardMeetingMinutes.docx	Native: Name of the original native file, including extension
DATE_SENT	10/12/2010	Email: Date the email was sent Native: (empty)
TIME_SENT/TIME_ZONE	07:05 PM GMT	Email: Time the email was sent/ Time zone in which the emails were standardized during conversion. Native: (empty) **This data must be a separate field and cannot be combined with the DATE_SENT field
TIME_ZONE	GMT	The time zone in which the emails were standardized during conversion. Email: Time zone Native: (empty)

LINK	D:\001\EDC0000001.msg	Hyperlink to the email or native file document **The linked file must be named per the FIRSTBATES number
MIME_TYPE	MSG	The content type of an Email or native file document as identified/extracted from the header
FILE_EXTEN	MSG	The file type extension representing the Email or native file document; will vary depending on the email format
AUTHOR	John Smith	Email: (empty) Native: Author of the document
DATE_CREATED	10/10/2010	Email: (empty) Native: Date the document was created
TIME_CREATED	10:25 AM	Email: (empty) Native: Time the document was created **This data must be a separate field and cannot be combined with the DATE_CREATED field
DATE_MOD	10/12/2010	Email: (empty) Native: Date the document was last modified
TIME_MOD	07:00 PM	Email: (empty) Native: Time the document was last modified **This data must be a separate field and cannot be combined with the DATE_MOD field
DATE_ACCESSD	10/12/2010	Email: (empty) Native: Date the document was last accessed
TIME_ACCESSD	07:00 PM	Email: (empty) Native: Time the document was last accessed **This data must be a separate field and cannot be combined with the DATE_ACCESSD field
PRINTED_DATE	10/12/2010	Email: (empty) Native: Date the document was last printed
FILE_SIZE	5,952	Size of native file document/email in KB
PGCOUNT	1	Number of pages in native file document/email
PATH	J:\Shared\SmithJ\October Agenda.doc	Email: (empty) Native: Path where native file document was stored including original file name.
INTFILEPATH	Personal Folders\Deleted Items\Board Meeting Minutes.msg	Email: original location of email including original file name. Native: (empty)
INTMSGID	<000805c2c71b\$75977050\$cb8306d1@MSN>	Email: Unique Message ID Native: (empty)
MD5HASH	d131dd02c5e6eec4693d9a0698aff95c2fcab58712467eab4004583eb8fb7f89	MD5 Hash value of the document.
OCRPATH	TEXT/001/EDC0000001.txt	Path to extracted text of the native file

Sample Image Cross-Reference File:

```

IMG0000001,,E:\001\IMG0000001.TIF,Y,,,
IMG0000002,,E:\001\IMG0000002.TIF,,,,
IMG0000003,,E:\001\IMG0000003.TIF,,,,
IMG0000004,,E:\001\IMG0000004.TIF,Y,,,
IMG0000005,,E:\001\IMG0000005.TIF,Y,,,
IMG0000006,,E:\001\IMG0000006.TIF,,,,

```

**ADDENDUM B**

For Electronic Phone Records, include the following fields in separate columns:

For Calls:

- 1) Account Number
- 2) Connection Date – Date the call was received or made
- 3) Connection Time – Time call was received or made
- 4) Seizure Time – Time it took for the call to be placed in seconds
- 5) Originating Number – Phone that placed the call
- 6) Terminating Number – Phone that received the call
- 7) Elapsed Time – The length of time the call lasted, preferably in seconds
- 8) End Time – The time the call ended
- 9) Number Dialed – Actual number dialed
- 10) IMEI Originating – Unique id to phone used to make call
- 11) IMEI Terminating – Unique id to phone used to receive call
- 12) IMSI Originating – Unique id to phone used to make call
- 13) IMSI Terminating – Unique id to phone used to receive call
- 14) Call Codes – Identify call direction or other routing information
- 15) Time Zone – Time Zone in which the call was received or placed, if applicable

For Text messages:

- 1) Account Number
- 2) Connection Date – Date the text was received or made
- 3) Connection Time – Time text was received or made
- 4) Originating Number – Who placed the text
- 5) Terminating Number – Who received the text
- 6) IMEI Originating – Unique id to phone used to make text
- 7) IMEI Terminating – Unique id to phone used to receive text
- 8) IMSI Originating – Unique id to phone used to make text
- 9) IMSI Terminating – Unique id to phone used to receive text
- 10) Text Code – Identify text direction, or other text routing information
- 11) Text Type Code – Type of text message (sent SMS, MMS, or other)
- 12) Time Zone – Time Zone in which the call was received or placed, if applicable

For Mobile Data Usage:

- 1) Account Number
- 2) Connection Date – Date the data was received or made
- 3) Connection Time – Time data was received or made
- 4) Originating number – Number that used data
- 5) IMEI Originating – Unique id of phone that used data
- 6) IMSI Originating – Unique id of phone that used data
- 7) Data or Data codes – Identify data direction, or other data routing information
- 8) Time Zone – Time Zone in which the call was received or placed, if applicable

SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

Supplemental Information for Persons Requested to Supply  
Information Voluntarily or Directed to Supply Information  
Pursuant to a Commission Subpoena

**A. False Statements and Documents**

Section 1001 of Title 18 of the United States Code provides that fines and terms of imprisonment may be imposed upon:

[W]hoever, in any matter within the jurisdiction of the executive, legislative, or judicial branch of the Government of the United States, knowingly and willfully--

- (1) falsifies, conceals, or covers up by any trick, scheme, or device a material fact;
- (2) makes any materially false, fictitious, or fraudulent statement or representation; or
- (3) makes or uses any false writing or document knowing the same to contain any materially false, fictitious, or fraudulent statement or entry.

Section 1519 of Title 18 of the United States Code provides that fines and terms of imprisonment may be imposed upon:

Whoever knowingly alters, destroys, mutilates, conceals, covers up, falsifies, or makes a false entry in any record, document, or tangible object with the intent to impede, obstruct, or influence the investigation or proper administration of any matter within the jurisdiction of any department or agency of the United States . . . , or in relation to or contemplation of any such matter.

**B. Testimony**

If your testimony is taken, you should be aware of the following:

1. *Record.* Your testimony will be transcribed by a reporter. If you desire to go off the record, please indicate this to the Commission employee taking your testimony, who will determine whether to grant your request. The reporter will not go off the record at your, or your counsel's, direction.
2. *Counsel.* You have the right to be accompanied, represented and advised by counsel of your choice. Your counsel may advise you before, during and after your testimony; question you briefly at the conclusion of your testimony to clarify any of the answers you give during testimony; and make summary notes during your testimony solely for your use. If you are accompanied by counsel, you may consult privately.

If you are not accompanied by counsel, please advise the Commission employee taking your testimony if, during the testimony, you desire to be accompanied, represented and advised by counsel. Your testimony will be adjourned once to afford you the opportunity to arrange to be so accompanied, represented or advised.

You may be represented by counsel who also represents other persons involved in the Commission's investigation. This multiple representation, however, presents a potential conflict of interest if one client's interests are or may be adverse to another's. If you are represented by counsel who also represents other persons involved in the investigation, the Commission will assume that you and counsel have discussed and resolved all issues concerning possible conflicts of interest. The choice of counsel, and the responsibility for that choice, is yours.

3. *Transcript Availability.* Rule 6 of the Commission's Rules Relating to Investigations, 17 CFR 203.6, states:

A person who has submitted documentary evidence or testimony in a formal investigative proceeding shall be entitled, upon written request, to procure a copy of his documentary evidence or a transcript of his testimony on payment of the appropriate fees: *Provided, however,* That in a nonpublic formal investigative proceeding the Commission may for good cause deny such request. In any event, any witness, upon proper identification, shall have the right to inspect the official transcript of the witness' own testimony.

If you wish to purchase a copy of the transcript of your testimony, the reporter will provide you with a copy of the appropriate form. Persons requested to supply information voluntarily will be allowed the rights provided by this rule.

4. *Perjury.* Section 1621 of Title 18 of the United States Code provides that fines and terms of imprisonment may be imposed upon:

Whoever--

- (1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify

SEC 1662 (08-16)

truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true.

5. *Fifth Amendment and Voluntary Testimony.* Information you give may be used against you in any federal, state, local or foreign administrative, civil or criminal proceeding brought by the Commission or any other agency.

You may refuse, in accordance with the rights guaranteed to you by the Fifth Amendment to the Constitution of the United States, to give any information that may tend to incriminate you.

If your testimony is not pursuant to subpoena, your appearance to testify is voluntary, you need not answer any question, and you may leave whenever you wish. Your cooperation is, however, appreciated.

6. *Formal Order Availability.* If the Commission has issued a formal order of investigation, it will be shown to you during your testimony, at your request. If you desire a copy of the formal order, please make your request in writing.

### **C. Submissions and Settlements**

Rule 5(c) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(c), states:

Persons who become involved in . . . investigations may, on their own initiative, submit a written statement to the Commission setting forth their interests and position in regard to the subject matter of the investigation. Upon request, the staff, in its discretion, may advise such persons of the general nature of the investigation, including the indicated violations as they pertain to them, and the amount of time that may be available for preparing and submitting a statement prior to the presentation of a staff recommendation to the Commission for the commencement of an administrative or injunction proceeding. Submissions by interested persons should be forwarded to the appropriate Division Director or Regional Director with a copy to the staff members conducting the investigation and should be clearly referenced to the specific investigation to which they relate. In the event a recommendation for the commencement of an enforcement proceeding is presented by the staff, any submissions by interested persons will be forwarded to the Commission in conjunction with the staff memorandum.

The staff of the Commission routinely seeks to introduce submissions made pursuant to Rule 5(c) as evidence in Commission enforcement proceedings, when the staff deems appropriate.

Rule 5(f) of the Commission's Rules on Informal and Other Procedures, 17 CFR 202.5(f), states:

In the course of the Commission's investigations, civil lawsuits, and administrative proceedings, the staff, with appropriate authorization, may discuss with persons involved the disposition of such matters by consent, by settlement, or in some other manner. It is the policy of the Commission, however, that the disposition of any such matter may not, expressly or impliedly, extend to any criminal charges that have been, or may be, brought against any such person or any recommendation with respect thereto. Accordingly, any person involved in an enforcement matter before the Commission who consents, or agrees to consent, to any judgment or order does so solely for the purpose of resolving the claims against him in that investigative, civil, or administrative matter and not for the purpose of resolving any criminal charges that have been, or might be, brought against him. This policy reflects the fact that neither the Commission nor its staff has the authority or responsibility for instituting, conducting, settling, or otherwise disposing of criminal proceedings. That authority and responsibility are vested in the Attorney General and representatives of the Department of Justice.

### **D. Freedom of Information Act**

The Freedom of Information Act, 5 U.S.C. 552 (the "FOIA"), generally provides for disclosure of information to the public. Rule 83 of the Commission's Rules on Information and Requests, 17 CFR 200.83, provides a procedure by which a person can make a written request that information submitted to the Commission not be disclosed under the FOIA. That rule states that no determination as to the validity of such a request will be made until a request for disclosure of the information under the FOIA is received. Accordingly, no response to a request that information not be disclosed under the FOIA is necessary or will be given until a request for disclosure under the FOIA is received. If you desire an acknowledgment of receipt of your written request that information not be disclosed under the FOIA, please provide a duplicate request, together with a stamped, self-addressed envelope.



#### **E. Authority for Solicitation of Information**

*Persons Directed to Supply Information Pursuant to Subpoena.* The authority for requiring production of information is set forth in the subpoena. Disclosure of the information to the Commission is mandatory, subject to the valid assertion of any legal right or privilege you might have.

*Persons Requested to Supply Information Voluntarily.* One or more of the following provisions authorizes the Commission to solicit the information requested: Sections 19 and/or 20 of the Securities Act of 1933; Section 21 of the Securities Exchange Act of 1934; Section 321 of the Trust Indenture Act of 1939; Section 42 of the Investment Company Act of 1940; Section 209 of the Investment Advisers Act of 1940; and 17 CFR 202.5. Disclosure of the requested information to the Commission is voluntary on your part.

#### **F. Effect of Not Supplying Information**

*Persons Directed to Supply Information Pursuant to Subpoena.* If you fail to comply with the subpoena, the Commission may seek a court order requiring you to do so. If such an order is obtained and you thereafter fail to supply the information, you may be subject to civil and/or criminal sanctions for contempt of court. In addition, Section 21(c) of the Securities Exchange Act of 1934, Section 42(c) of the Investment Company Act of 1940, and Section 209(c) of the Investment Advisers Act of 1940 provide that fines and terms of imprisonment may be imposed upon any person who shall, without just cause, fail or refuse to attend and testify or to answer any lawful inquiry, or to produce books, papers, correspondence, memoranda, and other records in compliance with the subpoena.

*Persons Requested to Supply Information Voluntarily.* There are no direct sanctions and thus no direct effects for failing to provide all or any part of the requested information.

#### **G. Principal Uses of Information**

The Commission's principal purpose in soliciting the information is to gather facts in order to determine whether any person has violated, is violating, or is about to violate any provision of the federal securities laws or rules for which the Commission has enforcement authority, such as rules of securities exchanges and the rules of the Municipal Securities Rulemaking Board. Facts developed may, however, constitute violations of other laws or rules. Information provided may be used in Commission and other agency enforcement proceedings. Unless the Commission or its staff explicitly agrees to the contrary in writing, you should not assume that the Commission or its staff acquiesces in, accedes to, or concurs or agrees with, any position, condition, request, reservation of right, understanding, or any other statement that purports, or may be deemed, to be or to reflect a limitation upon the Commission's receipt, use, disposition, transfer, or retention, in accordance with applicable law, of information provided.

#### **H. Routine Uses of Information**

The Commission often makes its files available to other governmental agencies, particularly United States Attorneys and state prosecutors. There is a likelihood that information supplied by you will be made available to such agencies where appropriate. Whether or not the Commission makes its files available to other governmental agencies is, in general, a confidential matter between the Commission and such other governmental agencies.

Set forth below is a list of the routine uses which may be made of the information furnished.

1. To appropriate agencies, entities, and persons when (a) it is suspected or confirmed that the security or confidentiality of information in the system of records has been compromised; (b) the SEC has determined that, as a result of the suspected or confirmed compromise, there is a risk of harm to economic or property interests, identity theft or fraud, or harm to the security or integrity of this system or other systems or programs (whether maintained by the SEC or another agency or entity) that rely upon the compromised information; and (c) the disclosure made to such agencies, entities, and persons is reasonably necessary to assist in connection with the SEC's efforts to respond to the suspected or confirmed compromise and prevent, minimize, or remedy such harm.
2. To other federal, state, local, or foreign law enforcement agencies; securities self-regulatory organizations; and foreign financial regulatory authorities to assist in or coordinate regulatory or law enforcement activities with the SEC.
3. To national securities exchanges and national securities associations that are registered with the SEC, the Municipal Securities Rulemaking Board; the Securities Investor Protection Corporation; the Public Company Accounting Oversight Board; the federal banking authorities, including, but not limited to, the Board of Governors of the Federal Reserve System, the Comptroller of the Currency, and the Federal Deposit Insurance Corporation; state securities regulatory agencies or organizations; or regulatory authorities of a foreign government in connection with their regulatory or enforcement responsibilities.
4. By SEC personnel for purposes of investigating possible violations of, or to conduct investigations authorized by, the federal securities laws.
5. In any proceeding where the federal securities laws are in issue or in which the Commission, or past or present members of its staff, is a party or otherwise involved in an official capacity.

6. In connection with proceedings by the Commission pursuant to Rule 102(e) of its Rules of Practice, 17 CFR 201.102(e).
7. To a bar association, state accountancy board, or other federal, state, local, or foreign licensing or oversight authority; or professional association or self-regulatory authority to the extent that it performs similar functions (including the Public Company Accounting Oversight Board) for investigations or possible disciplinary action.
8. To a federal, state, local, tribal, foreign, or international agency, if necessary to obtain information relevant to the SEC's decision concerning the hiring or retention of an employee; the issuance of a security clearance; the letting of a contract; or the issuance of a license, grant, or other benefit.
9. To a federal, state, local, tribal, foreign, or international agency in response to its request for information concerning the hiring or retention of an employee; the issuance of a security clearance; the reporting of an investigation of an employee; the letting of a contract; or the issuance of a license, grant, or other benefit by the requesting agency, to the extent that the information is relevant and necessary to the requesting agency's decision on the matter.
10. To produce summary descriptive statistics and analytical studies, as a data source for management information, in support of the function for which the records are collected and maintained or for related personnel management functions or manpower studies; may also be used to respond to general requests for statistical information (without personal identification of individuals) under the Freedom of Information Act.
11. To any trustee, receiver, master, special counsel, or other individual or entity that is appointed by a court of competent jurisdiction, or as a result of an agreement between the parties in connection with litigation or administrative proceedings involving allegations of violations of the federal securities laws (as defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)) or pursuant to the Commission's Rules of Practice, 17 CFR 201.100 – 900 or the Commission's Rules of Fair Fund and Disgorgement Plans, 17 CFR 201.1100-1106, or otherwise, where such trustee, receiver, master, special counsel, or other individual or entity is specifically designated to perform particular functions with respect to, or as a result of, the pending action or proceeding or in connection with the administration and enforcement by the Commission of the federal securities laws or the Commission's Rules of Practice or the Rules of Fair Fund and Disgorgement Plans.
12. To any persons during the course of any inquiry, examination, or investigation conducted by the SEC's staff, or in connection with civil litigation, if the staff has reason to believe that the person to whom the record is disclosed may have further information about the matters related therein, and those matters appeared to be relevant at the time to the subject matter of the inquiry.
13. To interns, grantees, experts, contractors, and others who have been engaged by the Commission to assist in the performance of a service related to this system of records and who need access to the records for the purpose of assisting the Commission in the efficient administration of its programs, including by performing clerical, stenographic, or data analysis functions, or by reproduction of records by electronic or other means. Recipients of these records shall be required to comply with the requirements of the Privacy Act of 1974, as amended, 5 U.S.C. 552a.
14. In reports published by the Commission pursuant to authority granted in the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), which authority shall include, but not be limited to, section 21(a) of the Securities Exchange Act of 1934, 15 U.S.C. 78u(a)).
15. To members of advisory committees that are created by the Commission or by Congress to render advice and recommendations to the Commission or to Congress, to be used solely in connection with their official designated functions.
16. To any person who is or has agreed to be subject to the Commission's Rules of Conduct, 17 CFR 200.735-1 to 200.735-18, and who assists in the investigation by the Commission of possible violations of the federal securities laws (as such term is defined in section 3(a)(47) of the Securities Exchange Act of 1934, 15 U.S.C. 78c(a)(47)), in the preparation or conduct of enforcement actions brought by the Commission for such violations, or otherwise in connection with the Commission's enforcement or regulatory functions under the federal securities laws.
17. To a Congressional office from the record of an individual in response to an inquiry from the Congressional office made at the request of that individual.
18. To members of Congress, the press, and the public in response to inquiries relating to particular Registrants and their activities, and other matters under the Commission's jurisdiction.
19. To prepare and publish information relating to violations of the federal securities laws as provided in 15 U.S.C. 78c(a)(47)), as amended.
20. To respond to subpoenas in any litigation or other proceeding.
21. To a trustee in bankruptcy.

22. To any governmental agency, governmental or private collection agent, consumer reporting agency or commercial reporting agency, governmental or private employer of a debtor, or any other person, for collection, including collection by administrative offset, federal salary offset, tax refund offset, or administrative wage garnishment, of amounts owed as a result of Commission civil or administrative proceedings.

\* \* \* \* \*

*Small Business Owners:* The SEC always welcomes comments on how it can better assist small businesses. If you would like more information, or have questions or comments about federal securities regulations as they affect small businesses, please contact the Office of Small Business Policy, in the SEC's Division of Corporation Finance, at 202-551-3460. If you would prefer to comment to someone outside of the SEC, you can contact the Small Business Regulatory Enforcement Ombudsman at <http://www.sba.gov/ombudsman> or toll free at 888-REG-FAIR. The Ombudsman's office receives comments from small businesses and annually evaluates federal agency enforcement activities for their responsiveness to the special needs of small business.



[FOR DOMESTIC U.S. RECORDS]

**DECLARATION OF [Insert Name] CERTIFYING RECORDS  
OF REGULARLY CONDUCTED BUSINESS ACTIVITY**

I, the undersigned, [*insert name*], pursuant to 28 U.S.C. § 1746, declare that:

1. I am employed by [*insert name of company*] as [*insert position*] and by reason of my position am authorized and qualified to make this declaration. [*if possible supply additional information as to how person is qualified to make declaration, e.g., I am custodian of records, I am familiar with the company's recordkeeping practices or systems, etc.*]
2. I further certify that the documents [*attached hereto or submitted herewith*] and stamped [*insert bates range*] are true copies of records that were:
  - (a) made at or near the time of the occurrence of the matters set forth therein, by, or from information transmitted by, a person with knowledge of those matters;
  - (b) kept in the course of regularly conducted business activity; and
  - (c) made by the regularly conducted business activity as a regular practice.

I declare under penalty of perjury that the foregoing is true and correct. Executed on [*date*].

---

[*Name*]

# EXHIBIT 3

UNITED STATES OF AMERICA  
before the  
SECURITIES AND EXCHANGE COMMISSION

ADMINISTRATIVE PROCEEDING  
File No.

In the Matter of	:	
Aeon Global Health, Corp.,	:	OFFER OF SETTLEMENT OF AEON GLOBAL HEALTH CORP.
Respondent.	:	
	:	
	:	

I.

Aeon Global Health Corp. (formerly known as Authentidate Holding Corp.) (“Aeon” or “Respondent”), pursuant to Rule 240(a) of the Rules of Practice of the Securities and Exchange Commission (“Commission”) [17 C.F.R. § 201.240(a)] submits this Offer of Settlement (“Offer”) in anticipation of public administrative and cease-and-desist proceedings to be instituted against it by the Commission, pursuant to Section 21C of the Securities Exchange Act of 1934 (“Exchange Act”).

II.

This Offer is submitted solely for the purpose of settling these proceedings, with the express understanding that it will not be used in any way in these or any other proceedings, unless the Offer is accepted by the Commission. If the Offer is not accepted by the Commission, the Offer is withdrawn without prejudice to Respondent and shall not become a part of the record in these or any other proceedings, except that rejection of the Offer does not affect the continued validity of the waivers pursuant to Rule 240(c)(5) of the Commission’s Rules of Practice [17 C.F.R. § 201.240(c)(5)] with respect to any discussions concerning the rejection of the Offer.

III.

Consistent with the provisions of 17 C.F.R. § 202.5(f), Respondent waives any claim of Double Jeopardy based upon the settlement of this proceeding, including the imposition of any remedy or civil penalty herein.

IV.

Respondent hereby waives any rights under the Equal Access to Justice Act, the Small Business Regulatory Enforcement Fairness Act of 1996, or any other provision of law to seek from the United States, or any agency, or any official of the United States acting in his or her official capacity, directly or indirectly, reimbursement of attorney's fees or other fees, expenses, or costs expended by Respondent to defend against this action. For these purposes, Respondent agrees that Respondent is not the prevailing party in this action since the parties have reached a good faith settlement.

V.

By submitting this Offer, Respondent hereby waives, subject to the acceptance of the offer, the rights specified in Rule 240(c)(4) [17 C.F.R. §201.240(c)(4)] of the Commission's Rules of Practice. Specifically, Respondent waives:

- (1) All hearings pursuant to the statutory provisions under which the proceeding is to be or has been instituted;
- (2) The filing of proposed findings of fact and conclusions of law;
- (3) Proceedings before, and an initial decision by, a hearing officer;
- (4) All post-hearing procedures; and
- (5) Judicial Review by any court.

In addition, by submitting this offer, Respondent waives the rights specified in Rule 240(c)(5) [17 C.F.R. § 201.240(c)(5)] of the Commission's Rules of Practice. Specifically, Respondent waives:

- (1) Any and all provisions of the Commission's Rules of Practice or other requirements of law that may be construed to prevent or disqualify any member of the Commission's staff from participating in the preparation of, or advising the Commission as to, any order, opinion, finding of fact, or conclusion of law that may be entered pursuant to this Offer; and
- (2) Any right to claim bias or prejudice by the Commission based on the consideration of or discussions concerning settlement of all or any part of this proceeding.

Respondent also hereby waives service of the Order.

VI.

Respondent undertakes to:

A. Retain, within thirty (30) days of the date of entry of the Order, at its own expense, a qualified independent consultant (the "Consultant") not unacceptable to the Commission staff, to review and evaluate the Respondent's ICFR.

B. Provide, within forty-five (45) days of the issuance of this Order, a copy of the engagement letter detailing the Consultant's responsibilities to Steven G. Rawlings, Assistant Regional Director, Division of Enforcement, Securities and Exchange Commission, Brookfield Place, 200 Vesey Street, Suite 400, New York, NY 10281.

C. Require the Consultant, at the conclusion of the review, which in no event shall be more than 120 days after the entry of the Order, to submit a report of the Consultant to the Respondent and the Commission staff. The report shall address the Respondent's ICFR and shall include a description of the review performed, the conclusions reached, and the Consultant's recommendations for changes or improvements to the Respondent's ICFR.

D. Adopt, implement, and maintain all policies, procedures and practices recommended in the report of the Consultant. As to any of the Consultant's recommendations about which the Respondent and the Consultant do not agree, such parties shall attempt in good faith to reach agreement within 180 days of the date of the entry of the Order. In the event that the Respondent and the Consultant are unable to agree on an alternative proposal, the Respondent will abide by the determination of the Consultant and adopt those recommendations deemed appropriate by the Consultant.

E. No later than twelve (12) months after the date of the entry of the Order, direct the Consultant to conduct a follow-up review of the Respondent's efforts to implement each of the recommendations made by the Consultant and the Respondent shall direct the Consultant to submit a follow-up report to the Commission staff no later than fifteen (15) months after the date of the entry of the Order. The Respondent shall direct the Consultant to include in the follow-up report the details of the Respondent's efforts to implement each of the Consultant's recommendations and shall separately state whether the Respondent has fully complied with each of the Consultant's recommendations.

F. Cooperate fully with the Consultant in its review, including making such information and documents available as the Consultant may reasonably request, and by permitting and requiring the Respondent's employees and agents to supply such information and documents as the Consultant may reasonably request.

G. Ensure the independence of the Consultant, the Respondent (i) shall not have received legal, auditing, or other services from, or have had any affiliations with, the Consultant during the two years prior to the issuance of this Order; (ii) shall not have the authority to terminate the Consultant without prior written approval of the Commission staff; and (iii) shall compensate the Consultant for services rendered pursuant to the Order at their reasonable and customary rates.

H. Require the Consultant to enter into an agreement that provides that for the period of engagement and for a period of two years from completion of the engagement, the Consultant shall not enter into any employment, consultant, attorney-client, auditing or other professional relationship with Respondent, or any of its present or former affiliates, directors, officers, employees, or agents acting in their capacity. The agreement will also provide that the Consultant will require that any firm with which he/she is affiliated or of which he/she is a member, and any person engaged to assist the Consultant in performance of his/her duties under this Order shall not, without prior written consent of the Commission staff, enter into any employment, consultant, attorney-client, auditing or other professional relationship with Respondent, or any of its present or former affiliates, directors, officers, employees, or agents acting in their capacity as such for the period of the engagement and for a period of two years after the engagement.

I. The reports by the Consultant will likely include confidential financial, proprietary, competitive business or commercial information. Public disclosure of the reports could discourage cooperation, impede pending or potential government investigations or undermine the objectives of the reporting requirement. For these reasons, among others, the reports and the contents thereof are intended to remain and shall remain non-public, except (1) pursuant to court order, (2) as agreed to by the parties in writing, (3) to the extent that the Commission determines in its sole discretion that disclosure would be in furtherance of the Commission's discharge of its duties and responsibilities, or (4) is otherwise required by law.

J. Require the Consultant to report to the Commission staff on its activities as the staff may request.

K. Respondent agrees that the Commission staff may extend any of the dates set forth above at its discretion

L. Certify, in writing, compliance with the undertaking(s) set forth above. The certification shall identify the undertaking(s), provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. The Commission staff may make reasonable request for further evidence of compliance, and the Respondent agrees to provide such evidence. The certification and reporting material shall be submitted to Steven G. Rawlings, Assistant Regional Director, with a copy to the Office of the Chief Counsel of the Division of Enforcement, no later than sixty (60) days from the date of the completion of the undertakings.

## VII.

Respondent hereby:

A. Admits the jurisdiction of the Commission over it and over the matters set forth in the Order Instituting Cease-And-Desist Proceedings Pursuant to Section 21C of the Securities Exchange Act

of 1934, Making Findings, and Imposing a Cease-And-Desist Order (“Order”), which is attached;

B. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission or in which the Commission is a party, prior to a hearing pursuant to the Commission's Rules of Practice, 17 C.F.R. § 201.100 et seq., and without admitting or denying the findings contained in the Order, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, consents to the entry of the Order, in which the Commission:

1. finds that Aeon violated Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 13a-13 and 13a-15(a) thereunder.
2. orders that Aeon cease and desist from committing or causing any violations and any future violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 13a-13 and 13a-15(a) thereunder.
3. Based upon Respondent's sworn representations in its Statement of Financial Condition dated July 7, 2020 and other documents submitted to the Commission, the Commission is not imposing a penalty against Respondent.
4. The Division of Enforcement (“Division”) may, at any time following the entry of this Order, petition the Commission to: (1) reopen this matter to consider whether Respondent provided accurate and complete financial information at the time such representations were made; and (2) seek an order directing payment of the maximum civil penalty allowable under the law. No other issue shall be considered in connection with this petition other than whether the financial information provided by Respondent was fraudulent, misleading, inaccurate, or incomplete in any material respect. Respondent may not, by way of defense to any such petition: (1) contest the findings in this Order; (2) assert that payment of a penalty should not be ordered; (3) contest the imposition of the maximum penalty allowable under the law; or (4) assert any defense to liability or remedy, including, but not limited to, any statute of limitations defense.
5. orders that Respondent shall comply with the undertakings enumerated in Section VI above.

### VIII.

Respondent understands and agrees to comply with the terms of 17 C.F.R § 202.5(e), which provides in part that it is the Commission’s policy “not to permit a defendant or respondent to consent to a judgment or order that imposes a sanction while denying the allegations in the complaint or order for proceedings,” and “a refusal to admit the allegations is equivalent to a denial, unless the defendant or respondent states that he neither admits nor denies the allegations.” As part of Respondent’s agreement to comply with the terms of Section 202.5(e), Respondent: (i) will not take any action or make or permit to be made any public statement denying, directly or indirectly, any finding in the Order or creating the impression that







**AEON GLOBAL HEALTH CORP.  
MAJORITY CONSENT OF DIRECTORS**

The undersigned, as members of the Board of Directors of Aeon Global Health Corp., a Delaware corporation (the "Company"), acting pursuant to the authority set forth in the Delaware Code and the authority granted in the bylaws of the Company, do hereby adopt the following resolutions by majority written consent, effective as of the date specified herein.

On or about March 10, 2017, the Securities and Exchange Commission ("SEC") notified the Company of its commencing an inquiry into the Company's recently filed Form 12b-25, 10-Q, and 8-K's with respect to the status of the Company's material weaknesses in its control environment, its remediation of material weaknesses in internal control over financing reporting, and changes to the Company's revenue recognition policy; *to wit*: the Company's Internal Control over Financial Reporting ("ICFR").

The Company has responded to the SEC requests for materials, both financial and otherwise, relating to the Company's ICFR, and has both met with and participated in conference calls with SEC's counsel and investigators in order that the SEC might be apprised of the Company's remedial efforts.

The SEC has now determined that the Company is not in conformance with Section 13(a) of the Exchange Act (the "Act") requiring Section 12 issuers of securities to file periodic and other reports, to maintain ICFR, and to perform annual ICFR evaluations. The SEC further determined the Company not to be in conformance with Section 13(b)(2)(A) of the Act requiring Section 12 registrants to make and keep books, records, and accounts in reasonable detail to accurately and fairly reflect their transactions and dispositions of assets, as well as Section 13(b)(2)(B) of the Act requiring Section 12 registrants to devise and maintain a system of sufficient internal accounting controls.

**NOW, THEREFORE, BE IT RESOLVED**, that in order to assure adherence to Sections 12 and 13 of the Act, the Company and the SEC have reached an understanding as to the manner in which the SEC's investigation might come to a close as better outlined in that Offer of Settlement attached hereto wherein the Company agrees to improve its ICFR by engaging a qualified independent consultant (the "Consultant") to review and evaluate the Company's ICFR, and for the Consultant to submit a report to the SEC describing the review performed, the conclusions reached, the Consultant's recommendations for ICFR changes or improvements, and a procedure for implementing the recommended ICFR changes or improvements. The Company is to then adopt, implement, and maintain the policies, procedures, and practices recommended in the Consultant's report.

**NOW, THEREFORE, BE IT RESOLVED**, that the Company further agree to certify, in writing, compliance with the Consultant's recommendations by identifying its undertaking(s), and providing written evidence of its compliance in the form of a narrative supported by exhibits. The Company understands and acknowledges that the SEC staff may

make reasonable requests for further evidence of compliance, and the Company agrees to provide such evidence.

**NOW, THEREFORE, BE IT RESOLVED**, that Hanif A. Roshan, as Chairman of the Board of the Company, is hereby authorized to sign that certain Offer of Settlement of Aeon Global Health Corp. attached hereto.

**NOW, THEREFORE, BE IT RESOLVED**, that the Company accept the findings and ruling contained in that proposed Order Instituting Cease-and-Desist Proceeding Pursuant to Section 21C of the Securities Exchange Act of 1934, Making Finding, and Imposing a Cease-and-Desist Order attached hereto,

**FURTHER RESOLVED**, that the officers of the Company are hereby authorized to undertake any actions necessary to complete the transaction described above.

This Consent will be executed by the majority of the board of directors. The foregoing resolution is effective as of September 16, 2020.



Hanif A. Roshan, Chairman of the Board

\_\_\_\_\_  
Charles Lucas III, Director

\_\_\_\_\_  
Mustafa Chagani, Director

\_\_\_\_\_  
Varinder Rathore, Director

make reasonable requests for further evidence of compliance, and the Company agrees to provide such evidence.


**NOW, THEREFORE, BE IT RESOLVED**, that Hanif A. Roshan, as Chairman of the Board of the Company, is hereby authorized to sign that certain Offer of Settlement of Aeon Global Health Corp. attached hereto.

**NOW, THEREFORE, BE IT RESOLVED**, that the Company accept the findings and ruling contained in that proposed Order Instituting Cease-and-Desist Proceeding Pursuant to Section 21C of the Securities Exchange Act of 1934, Making Finding, and Imposing a Cease-and-Desist Order attached hereto,

**FURTHER RESOLVED**, that the officers of the Company are hereby authorized to undertake any actions necessary to complete the transaction described above.

This Consent will be executed by the majority of the board of directors. The foregoing resolution is effective as of September \_\_\_\_, 2020.

\_\_\_\_\_  
Hanif A. Roshan, Chairman of the Board

  
\_\_\_\_\_  
Charles Lucas III, Director

\_\_\_\_\_  
Mustafa Chagani, Director

\_\_\_\_\_  
Varinder Rathore, Director

make reasonable requests for further evidence of compliance, and the Company agrees to provide such evidence.

**NOW, THEREFORE, BE IT RESOLVED**, that Hanif A. Roshan, as Chairman of the Board of the Company, is hereby authorized to sign that certain Offer of Settlement of Aeon Global Health Corp. attached hereto.

**NOW, THEREFORE, BE IT RESOLVED**, that the Company accept the findings and ruling contained in that proposed Order Instituting Cease-and-Desist Proceeding Pursuant to Section 21C of the Securities Exchange Act of 1934, Making Finding, and Imposing a Cease-and-Desist Order attached hereto,

**FURTHER RESOLVED**, that the officers of the Company are hereby authorized to undertake any actions necessary to complete the transaction described above.

This Consent will be executed by the majority of the board of directors. The foregoing resolution is effective as of September \_\_\_\_, 2020.

\_\_\_\_\_  
Hanif A. Roshan, Chairman of the Board

\_\_\_\_\_  
Charles Lucas III, Director



\_\_\_\_\_  
Mustafa Chagani, Director

\_\_\_\_\_  
Varinder Rathore, Director

provide such evidence.

**NOW, THEREFORE, BE IT RESOLVED**, that Hanif A. Roshan, as Chairman of the Board of the Company, is hereby authorized to sign that certain Offer of Settlement of Aeon Global Health Corp. attached hereto.

**NOW, THEREFORE, BE IT RESOLVED**, that the Company accept the findings and ruling contained in that proposed Order Instituting Cease-and-Desist Proceeding Pursuant to Section 21C of the Securities Exchange Act of 1934, Making Finding, and Imposing a Cease-and-Desist Order attached hereto,

**FURTHER RESOLVED**, that the officers of the Company are hereby authorized to undertake any actions necessary to complete the transaction described above.

This Consent will be executed by the majority of the board of directors. The foregoing resolution is effective as of September 16, 2020.

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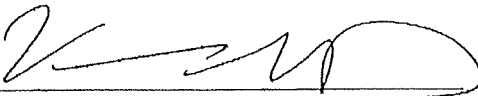
Hanif A. Roshan, Chairman of the Board

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Charles Lucas III, Director

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Mustafa Chagani, Director



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Varinder Rathore, Director

# EXHIBIT 4

**UNITED STATES OF AMERICA**  
**Before the**  
**SECURITIES AND EXCHANGE COMMISSION**

**SECURITIES EXCHANGE ACT OF 1934**

**Release No. 90003 / September 25, 2020**

**ACCOUNTING AND AUDITING ENFORCEMENT**

**Release No. 4171 / September 25, 2020**

**ADMINISTRATIVE PROCEEDING**

**File No. 3-20073**

**In the Matter of**

**AEON GLOBAL HEALTH  
CORP.,**

**Respondent.**

**ORDER INSTITUTING CEASE-AND-  
DESIST PROCEEDINGS PURSUANT TO  
SECTION 21C OF THE SECURITIES  
EXCHANGE ACT OF 1934, MAKING  
FINDINGS, AND IMPOSING A CEASE-  
AND-DESIST ORDER**

**I.**

The Securities and Exchange Commission (“Commission”) deems it appropriate that cease-and-desist proceedings be, and hereby are, instituted pursuant to Section 21C of the Securities Exchange Act of 1934 (“Exchange Act”), against Aeon Global Health Corp. (formerly known as Authentidate Holding Corp.) (“Respondent” or “Aeon”).

**II.**

In anticipation of the institution of these proceedings, Respondent has submitted an Offer of Settlement (the “Offer”) which the Commission has determined to accept. Solely for the purpose of these proceedings and any other proceedings brought by or on behalf of the Commission, or to which the Commission is a party, and without admitting or denying the findings herein, except as to the Commission’s jurisdiction over it and the subject matter of these proceedings, which are admitted, Respondent consents to the entry of this Order Instituting Cease-And-Desist Proceedings Pursuant to Section 21C of the Securities Exchange Act of 1934, Making Findings, and Imposing a Cease-And-Desist Order (“Order”), as set forth below.



### III.

On the basis of this Order and Respondent's Offer, the Commission finds<sup>1</sup> that:

#### Summary

This proceeding involves violations of the federal securities laws in connection with the Respondent's reporting, books and records, and internal accounting control failures, as well as its failure to maintain Internal Control over Financial Reporting ("ICFR"). Respondent failed to maintain, and did not remediate material weaknesses in, ICFR for fourteen consecutive reporting periods from the period ended March 31, 2016 through the period ended June 30, 2019. In addition, Respondent announced three financial statement restatements during the period from 2016 to 2019.

#### Respondent

1. Aeon is a Delaware corporation headquartered in Gainesville, Georgia. It provides services to healthcare professionals including medical testing, web-based revenue cycle management applications, and telehealth products and services. Aeon's common stock is registered with the Commission pursuant to Section 12(b) of the Exchange Act and is quoted on OTC Link (previously "Pink Sheets") operated by OTC Markets Group Inc., under the ticker "AGHC." Until January 31, 2018, Respondent was known as Authentidate Holding Corp. ("AHC"). AHC had completed, in 2016, a reverse acquisition of Peachstate Health Management, LLC d/b/a AEON Clinical Laboratories. At all relevant times, Respondent filed periodic reports with the Commission, including Forms 10-K and 10-Q, pursuant to Section 13(a) of the Exchange Act and related rules thereunder.

#### Background

2. Respondent disclosed material weaknesses in each of its Forms 10-K and 10-Q over a period of approximately four years, from 2016 through 2019.

3. In its Form 10-Q for the period ended March 31, 2016, Respondent disclosed that it had insufficient resources in its accounting function, which "restricts the Company's ability to gather, analyze and properly review information related to financial reporting in a timely manner." Respondent also disclosed that it had "inadequate controls to ensure that information necessary to properly record transactions is adequately communicated on a timely basis from non-financial personnel to those responsible for financial reporting." These two material weakness disclosures were subsequently repeated in each of the next thirteen reporting periods, up to and including Respondent's most recent Form 10-K for the period ended June 30, 2019.

4. During the period from 2016 through 2019, Respondent filed three financial restatements. In its April 5, 2017 filing of an amended Form 10-Q for the period ended March 31, 2016, Respondent disclosed that its previously reported financial statements for the three- and nine-month periods ending March 31, 2016, contained material errors related to its revenue

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<sup>1</sup> The findings herein are made pursuant to Respondent's Offer of Settlement and are not binding on any other person or entity in this or any other proceeding.

estimates. In connection with the restatement, Respondent disclosed a material weakness resulting from “delays in identifying reduced revenue collections due to modification of payor claims adjudication processes and lack of communication between financial personnel and non-financial personnel.” The same material weakness was subsequently described in each of the next twelve reporting periods up to and including Respondent’s Form 10-Q for the period ended March 31, 2019.

5. In its Form 10-K for the period ended June 30, 2017 filed on October 13, 2017, Respondent disclosed that its previously reported financial statements for the three-month periods ending September 30, 2016, December 31, 2016, and March 31, 2017 included material errors “resulting in the understatement of inventory and the understatement of certain accruals.”

6. In its January 25, 2019 filing of an amended Form 10-Q for the period ended September 30, 2018, Respondent disclosed that its previously reported financial statements for the three months ended September 30, 2018 “contains material errors related to the classification and valuation of the embedded derivative related to an aggregate principal amount of . . . convertible notes.”

7. Beginning with its Form 10-Q for the period ended March 31, 2016, Respondent stated that it would perform certain remedial actions. Planned remedial actions were repeated in subsequent periodic filings. Respondent’s disclosed remedial actions have included reviewing the design of the procedures for the preparation of financial statements; improving documentation; hiring additional personnel in the accounting department; and providing training to individuals in its accounting and reporting functions. Despite these efforts, Respondent continues to report material weaknesses.

#### **Violations**

8. As a result of the conduct described above, Respondent violated Section 13(a) of the Exchange Act and Rules 13a-13 and 13a-15(a) thereunder, which require issuers with classes of securities registered pursuant to Section 12 of the Exchange Act to file periodic and other reports with the Commission and to maintain ICFR.

9. As a result of the conduct described above, Respondent violated Section 13(b)(2)(A) of the Exchange Act, which requires Section 12 registrants to make and keep books, records, and accounts which, in reasonable detail, accurately and fairly reflect their transactions and dispositions of their assets.

10. As a result of the conduct described above, Respondent violated Section 13(b)(2)(B) of the Exchange Act, which requires Section 12 registrants to devise and maintain a system of sufficient internal accounting controls.

#### **Undertakings**

Respondent has undertaken to:

11. Retain, within thirty (30) days of the date of entry of the Order, at its own expense, a qualified independent consultant (the "Consultant") not unacceptable to the Commission staff, to review and evaluate the Respondent's ICFR.

12. Provide, within forty-five (45) days of the issuance of this Order, a copy of the engagement letter detailing the Consultant's responsibilities to Steven G. Rawlings, Assistant Regional Director, Division of Enforcement, Securities and Exchange Commission, Brookfield Place, 200 Vesey Street, Suite 400, New York, NY 10281.

13. Require the Consultant, at the conclusion of the review, which in no event shall be more than 120 days after the entry of the Order, to submit a report of the Consultant to the Respondent and the Commission staff. The report shall address the Respondent's ICFR and shall include a description of the review performed, the conclusions reached, and the Consultant's recommendations for changes or improvements to the Respondent's ICFR.

14. Adopt, implement, and maintain all policies, procedures and practices recommended in the report of the Consultant. As to any of the Consultant's recommendations about which the Respondent and the Consultant do not agree, such parties shall attempt in good faith to reach agreement within 180 days of the date of the entry of the Order. In the event that the Respondent and the Consultant are unable to agree on an alternative proposal, the Respondent will abide by the determination of the Consultant and adopt those recommendations deemed appropriate by the Consultant.

15. No later than twelve (12) months after the date of the entry of the Order, direct the Consultant to conduct a follow-up review of the Respondent's efforts to implement each of the recommendations made by the Consultant and the Respondent shall direct the Consultant to submit a follow-up report to the Commission staff no later than fifteen (15) months after the date of the entry of the Order. The Respondent shall direct the Consultant to include in the follow-up report the details of the Respondent's efforts to implement each of the Consultant's recommendations and shall separately state whether the Respondent has fully complied with each of the Consultant's recommendations.

16. Cooperate fully with the Consultant in its review, including making such information and documents available as the Consultant may reasonably request, and by permitting and requiring the Respondent's employees and agents to supply such information and documents as the Consultant may reasonably request.

17. Ensure the independence of the Consultant, the Respondent (i) shall not have received legal, auditing, or other services from, or have had any affiliations with, the Consultant during the two years prior to the issuance of this Order; (ii) shall not have the authority to terminate the Consultant without prior written approval of the Commission staff; and (iii) shall compensate the Consultant for services rendered pursuant to the Order at their reasonable and customary rates.

18. Require the Consultant to enter into an agreement that provides that for the period of engagement and for a period of two years from completion of the engagement, the Consultant shall not enter into any employment, consultant, attorney-client, auditing or other professional

relationship with Respondent, or any of its present or former affiliates, directors, officers, employees, or agents acting in their capacity. The agreement will also provide that the Consultant will require that any firm with which he/she is affiliated or of which he/she is a member, and any person engaged to assist the Consultant in performance of his/her duties under this Order shall not, without prior written consent of the Commission staff, enter into any employment, consultant, attorney-client, auditing or other professional relationship with Respondent, or any of its present or former affiliates, directors, officers, employees, or agents acting in their capacity as such for the period of the engagement and for a period of two years after the engagement.

19. The reports by the Consultant will likely include confidential financial, proprietary, competitive business or commercial information. Public disclosure of the reports could discourage cooperation, impede pending or potential government investigations or undermine the objectives of the reporting requirement. For these reasons, among others, the reports and the contents thereof are intended to remain and shall remain non-public, except (1) pursuant to court order, (2) as agreed to by the parties in writing, (3) to the extent that the Commission determines in its sole discretion that disclosure would be in furtherance of the Commission's discharge of its duties and responsibilities, or (4) is otherwise required by law.

20. Require the Consultant to report to the Commission staff on its activities as the staff may request.

21. Respondent agrees that the Commission staff may extend any of the dates set forth above at its discretion.

22. Certify, in writing, compliance with the undertaking(s) set forth above. The certification shall identify the undertaking(s), provide written evidence of compliance in the form of a narrative, and be supported by exhibits sufficient to demonstrate compliance. The Commission staff may make reasonable request for further evidence of compliance, and the Respondent agrees to provide such evidence. The certification and reporting material shall be submitted to Steven G. Rawlings, Assistant Regional Director, with a copy to the Office of the Chief Counsel of the Division of Enforcement, no later than sixty (60) days from the date of the completion of the undertakings.

#### **Civil Penalties**

23. Respondent has submitted a sworn Statement of Financial Condition dated July 7, 2020 and other evidence and has asserted its inability to pay a civil penalty.

#### **IV.**

In view of the foregoing, the Commission deems it appropriate to impose the sanctions agreed to in Respondent Aeon's Offer.

Accordingly, it is hereby ORDERED that:

A. Pursuant to Section 21C of the Exchange Act, Respondent Aeon cease and desist from committing or causing any violations and any future violations of Sections 13(a), 13(b)(2)(A) and 13(b)(2)(B) of the Exchange Act and Rules 13a-13 and 13a-15(a) thereunder.

B. Respondent shall comply with the undertakings enumerated in Paragraphs 11-22.

C. Based upon Respondent's sworn representations in its Statement of Financial Condition dated July 7, 2020 and other documents submitted to the Commission, the Commission is not imposing a penalty against Respondent.

D. The Division of Enforcement ("Division") may, at any time following the entry of this Order, petition the Commission to: (1) reopen this matter to consider whether Respondent provided accurate and complete financial information at the time such representations were made; and (2) seek an order directing payment of the maximum civil penalty allowable under the law. No other issue shall be considered in connection with this petition other than whether the financial information provided by Respondent was fraudulent, misleading, inaccurate, or incomplete in any material respect. Respondent may not, by way of defense to any such petition: (1) contest the findings in this Order; (2) assert that payment of a penalty should not be ordered; (3) contest the imposition of the maximum penalty allowable under the law; or (4) assert any defense to liability or remedy, including, but not limited to, any statute of limitations defense.

By the Commission.

Vanessa A. Countryman  
Secretary

# EXHIBIT 5





# RE: smail NY-09641

psuda@aeonglobalhealth.com

RE: smail NY-09641

**Sent:** Mar 8, 2022 6:44 PM  
**Expires:** Jun 6, 2022 5:44 PM  
**From:** psuda@aeonglobalhealth.com  
**To:** altenbachp@sec.gov  
**Cc:** rawlingss@sec.gov  
**Subject:** RE: smail NY-09641

Peter and Steven:

In light of the retirement of the independent contractor Aeon Global Health Corp. had retained in Administrative Proceeding 3-20073, the Respondent suggests the Order dated September 25, 2020, be amended as follows:

Paragraph 11 is to be amended to provide for the Respondent, at its own expense, to retain a qualified replacement independent consultant (the "Replacement Consultant") by May 1st, 2022, due to the retirement of its original independent consultant(s); to wit: Matthew Slack, CPA, and Slack & Company CPAs. Such Replacement Consultant is not to be unacceptyable to the Commission staff, and is to be retained to review and evaluate the Respondent's ICFR. (We need until May 1st as most CPAs will be busy over the next 2 months with tax filings, etc., and won't be able to address our request).

Paragraph 12 is to be amended to direct the Respondent to provide a copy of the engagement letter detailing the Replacement Consultant's responsibilities by May 15, 2022.

Paragraph 13 is to be amended requiring the Replacement Consultant to review the Independent Consultant's January 20, 2021, report, and to submit a final report detailing a description of the review performed, the details of Respondent's efforts to implement each of the initial Independent Consultant's recommendations, state whether the Respondent has fully complied with the original independent consultant's recommendations, and state the Replacement Consultant's conclusions with respect to Respondent's ICFR. Said report is due to be filed with the Commission by September 15, 2022.

Paragraph 15 no longer applies to our situation.

Kindly consider the above amendments and let me know your decision as soon as you are able so that we might begin our search for, and retaining of, a replacement consultant.

As always, thank you for your time and attention to this matter.

--- Originally sent by altenbachp@sec.gov on Mar 3, 2022 4:11 PM ---



# EXHIBIT 6



# smail NY-09641

psuda@aeonglobalhealth.com

smail NY-09641

**Received:** Mar 17, 2022 10:06 AM  
**Expires:** Jun 15, 2022 10:06 AM  
**From:** altenbachp@sec.gov  
**To:** psuda@aeonglobalhealth.com  
**Cc:** rawlingss@sec.gov  
**Subject:** smail NY-09641

This message was sent securely using Zix<sup>®</sup>

Regards,

Peter

Peter Altenbach  
Division of Enforcement  
U.S. Securities and Exchange Commission  
New York Regional Office  
100 Pearl Street, Suite 20-100  
New York, NY 10004-2616  
(212) 336-0020  
[altenbachp@sec.gov](mailto:altenbachp@sec.gov)

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