Exhibit 27

NSC sought the assistance of many prominent local elected officials, State Department and NY Attorney General

SCROLL DOWN

From: Evan Guttman, CIO, The Natural Sapphire Company

Sent: Thursday, February 09, 2012 4:57 PM

To: Michael Arnstein

Cc: Robert Glynn; Kevin Htet

Subject: I will start calling these people tomorrow to make appointments.

Rep. Carolyn Maloney Rep. Nydia Velazquez Sen. Kirsten Gillibrand Sen. Charles Schumer

(My mom has met Maloney and she's had dinner with Schumer, but she doubts they would remember her)

NY Attorney General: Eric Schneiderman (We can also mention the Google case)

We can also try Hillary Clinton.. As foreign affairs is part of her job.

Evan Guttman
CIO
www.TheNaturalSapphireCompany.com
212-869-1165 x7

THE NATURAL SAPPHIRE COMPANY

THE WORLD'S GREATEST COLLECTION OF NATURAL SAPPHIRES

Congresswoman Carolyn B. Maloney 1651 3rd Ave, Suite 311 New York, NY 10128

March 15, 2012

Dear Congresswoman Carolyn B. Maloney,

My company and I are requesting you're a meeting next week (June 11th-15th). This is pertaining to the matter we have emailed and talked to Mrs. Stoddard about. Our company is being attacked by an ex developer in Mumbai, India. He has waged a cyber war against us, attacking out website, creating malicious rumors attacking our reputation, and clicking our advertisements causing a hundred thousand dollars in false ad clicks.

We also tried contacting the Indian Consulate, but after determining that we were not causing damages to the person in India, they stopped replying back to us. What is sad, is that when he contacted the Indian government to make accusations against us, they reacted instantly. We have been in a hold pattern with the FBI for almost a year now (this person has been attacking us for almost 2 years) despite us not only submitting mountains of evidence, but even doing a FBI wire that has this person demanding an extortion fee to stop the attack. The reason we were told the FBI is holding is due to the AUSA that is assigned has been busy with another case. We have asked for another AUSA and your office has sent paperwork asking for info, yet there is no reply.

I have 20 employees left that need your help. We have lost millions in ruined sales due to this extortion attempt. This business has been around since 1939 in Manhattan, and we will have to close our doors soon if nothing is done.

Thank you,

Evan Guttman

CIO

The Natural Sapphire Company 6 East 45th St PH

New York, NY 10017

O: 212-869-1165 x7 C: 917-749-7499

Evan@TheNaturalSapphireCompany.com

SEEKING HELP FROM THE STATE DEPARTMENT

From: Evan Guttman

Sent: Friday, February 17, 2012 5:51 PM

To: 'Simon Bartholomaus, Joan L' **Subject:** RE: Thanks for your call

Hello Joanie.

Sorry for the delay. I was gathering the current court status before I emailed you.

Attached is the current docket and Amended Complaint for the case against Prashant in the Southern District of New York. The Indian Ministry of Justice has the service documents; we are still waiting to hear back about their official efforts to serve him consistent with the Hague Convention. He has already received the documents from our other methods, as he boasts in emails about the change in judges as well as that he has thrown out the paperwork.

As I mentioned, all the evidence we have against Prashant is on http://www.DontOutsource.com, a website we put up a few months ago, after almost a year of Prashant attacking us. Today, we have received more evidence from one of the jewelry forums he was posting on pretending to be a customer. Seems he forgot to use a proxy client twice to block his IP, so we have his direct IP in India while he posed as a "ripped off customer" on the website. I have forwarded this to the FBI and the lawyers.. I will send this to you in an additional email. I will also send the phone recording that the FBI has of him demanding \$80,000 (down from \$150,000) extortion fee to end his attacks on my company. Please also see his emails on the same subject on this page: http://www.dontoutsource.com/news-and-updates/

Please understand.. this is NOT a simple business dispute. This man is literally cyber terrorizing my company, promising that he won't stop until he destroys our business. The FBI has clearly stated they have never seen such arrogant and unrelenting attacks such as this before. If he was in any other country, he would have already been arrested by their authorities.

His attack on us must be stopped soon, as it is jeopardizing the livelihoods of 20 people at this company in New York.. We have losts hundreds of thousands to 1 million dollars in sales in 2011 due to his attacks. Waiting 1-3 years for a court case may be too long, as we may not be around by then. It's sad that a company started in 1939, can be ended by one extortionist hiding in India.

In 2004, Prashant Telang, owner of Transpacific.in, a website/software development company in Mumbia, India was hired by www.TheNaturalSapphireCompany.com to develop their website and database. Over the years, Prashant Telang increased their monthly cost for the four developers in his office until it was \$20,000 a month! Every time The Natural Sapphire Company tried to fire Prashant, or lower their costs, he would "punish" their company by breaking parts of their site, or bringing it down in full. Finally, in December 2010, NSC got in touch with 2 ex-employees of TransPacific who showed where some of the back doors and kill switches were. In January, NSC fired Prashant. The next day, the attacks began:

The cyber terrorism Prashant has initiated against us include:

- (1) Using back doors he created in The Natural Sapphire Company's site to: delete the database, delete files, bring down the site, change pricing to be 75% off, sql injections, etc. which caused the website to be TOTALLY down for 1 month of lost sales. Jan 2011 March 2011
- (2) Stealing the domain www.NaturalSapphireCompany.com (which was a redirect site www.NaturalSapphireCompany.com owned for 6 years for customers who forgot to add "the"), forwarding NSC's customers to his own site, and posting malicious lies to dissuade them from shopping with the real Natural Sapphire Company. Prashant stole it by taking over the registration account. It is now offline pending NSC's court case against Prashant Telang. Jan 2011
- (3) Registering the software that was created and paid for The Natural Sapphire Company as his own, then issuing a DMCA to NSC's host to have their website taken down. Sep 2011
- (4) Creating an Evan@NaturalSapphireCompany.com (which is our CIO's name, but with the stolen domain) and pretending to be him to get info from vendors. March 2011
- **(5)** Attempting to sell NSC's source code to their competitors (rumors have been told, and he has boasted about it, but it is unknown if he has been successful at this). All 2011, 2012
- (6) Going to every blog, forum, news outlet, etc that has ever mentioned NSC and posting more unfounded comments about the company on those pages. All 2011, 2012
- (7) Creating numerous posts on scam and complaint sites with horrible lies about NSC. All 2011, 2012
- (8) Daily harassment in emails and live chats on the NSC website. All 2011, 2012
- (9) Emailing the entire company's employees saying that they were going out of business. All 2011, 2012
- (10) Using his past database access to email their customers pretending to be NSC and telling them not to shop with us. All 2011.
- (11) Creating numerous sites that attack NSC's reputation and provide SEO to his spiteful posts. All 2011, 2012
- (12) Installing two kill switches in NSC's custom database software that they paid over a \$1 million for and which he activated the day after he was fired... which then wouldn't allow NSC to open the software or (for the people that had left the client on the day before) stopped them from syncing to their database. Pre 2011 and launched Jan 2011.
- (13) Breaking into NSC's consultant's Gmail account, getting their VPN and server password and then crashing their inhouse SQL server. In addition, then posting that consultant's personal emails on the web. Jan 2011
- (14) Tried to steal customer information and order info by hiding code in NSC's website that BCC'd email addresses he was in control of. Pre 2011 and Jan 2011.

- (15) Adding NSC's email servers to spam black lists so their emails could not get to our customers. June 2011
- (16) Demanding extortion payments of between \$80,000 and \$1,000,000 to stop his attacks. All 2011, 2012
- (17) Attacking NSC's Wikipedia page daily to false claims about fraud with the company and redirecting traffic to their stolen site until wiki editors deleted the page in disgust. June 2011
- (18) Clicking NSC's PPC ads on Google to cost them hundreds of dollars per day in false clicks.. over \$60,000 in the last 5 months. NSC has now shown evidence to Google showing his boasts of the attacks, his methods, and how they have gotten past Google filters. NSC's legal team is now working with Google to help their prosecution case against him as well. April 2011 Today

Here are just a few examples of the malicious and false posts he has made against my company, as well as the copycat sites he has created that he uses to attack my company:

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http://www.scaminformer.com/scam-report/the-natural-sapphire-company-michael-arnstein-natural-c47046.html
http://www.scaminformer.com/scam-report/the-natural-sapphire-company-thenaturalsapphirecompany-com-c22150.html
http://www.scaminformer.com/scam-report/the-natural-sapphire-company-credit-card-info-is-unsafe-c38737.html
http://www.scaminformer.com/scam-report/the-natural-sapphire-company-walter-arnstein-caution-the-c56989.html
http://the-natural-sapphire-company.pissedconsumer.com/the-natural-sapphire-company-credit-card-20110824257445.html
http://the-natural-sapphire-company.pissedconsumer.com/he-natural-sapphire-company-www-thenaturalsapphirecompany-com-are-frauds
http://the-natural-sapphire-company.pissedconsumer.com/the-natural-sapphire-company-tricks-consumers-by-pitching-their-sapphires-as-in
http://www.ripoffreport.com/jewelers/the-natural-sapphire/the-natural-sapphire-company-w-2c541.htm
http://www.ripoffreport.com/jewelry-stores/the-natural-sapphire/the-natural-sapphire-company-m-8b50f.htm
http://www.ripoffreport.com/jewelry-stores/the-natural-sapphire/the-natural-sapphire-company-n-6a662.htm
http://www.ripoffreport.com/jewelry-stores/the-natural-sapphire/the-natural-sapphire-company-ac56f.htm
http://www.ripoffreport.com/jewelry-stores/the-natural-sapphire/the-natural-sapphire-company-ebe3b.htm
http://www.ripoffreport.com/jewelry-stores/the-natural-sapphire/the-natural-sapphire-company-w-e88f1.htm
http://www.ripoffreport.com/jewelry-stores/the-natural-sapphire/the-natural-sapphire-company-1b3fe.htm
http://creditcardforum.com/credit-card-fraud/2592-natural-sapphire-company-credit-card-not-masked.html
http://www.scampond.com/the-natural-sapphire-company-www.thenaturalsapphirecompany.com-are-fraudsters-/1233
http://www.scampond.com/?id=805&scam=The+Natural+sapphire+Company+Credit+card+confidentiality+issue
http://www.complaintsboard.com/complaints/the-natural-sapphire-company-c492073.html
http://www.complaintsboard.com/panel.php?action=groups&subaction=viewdiscussions&id=2936
http://www.complaintsboard.com/complaints/natural-blue-sapphire-for-engagement-ring-c495482.html
http://www.complaintsboard.com/complaints/the-natural-sapphire-company-new-york-c559958.html
http://www.scamchasers.com/reviews/the-natural-sapphire-the-natural-sapphire-company-michael-arnstein-natural-c47046.html
http://www.complaintnow.com/The-Natural-Sapphire-Company/complaint/complaints/thread/print/158127/169323
http://www.facebook.com/#!/pages/The-Natural-Sapphire-Company-product-review/211049605606258
http://www.facebook.com/pages/The-Natural-Sapphire-Company-Ripped-of-f-consumers-Speak-up/211049605606258
https://plus.google.com/114346244658060191008/buzz
http://www.scam.com/showthread.php?t=141289
http://twitter.com/#!/nscripoff (Had it removed)
http://twitter.com/#!/buvingsapphire
http://NaturalSapphireReview.wordpress.com/
http://SapphireEngagementRings.blogspot.com/
http://www.sapphirecompanyengagementrings.com/
http://NaturalSapphire.tumblr.com/ (Had it removed)
http://www.NaturalSapphireCompany.com (got it temporarily taken off line)
http://www.NaturalSapphireCompany.us/ (Had it removed)
http://www.NaturalSapphireCompany.net/
http://blog.naturalsapphirecompany.net/
http://www.TheNaturalSapphireCompany.org/
http://vimeo.com/34555585 (Had it removed)
http://www.youtube.com/watch?v=hJIrs6Gg_t0 (Had it removed)
http://www.youtube.com/watch?v=r72hVFkEMmo (Had it removed)
http://www.youtube.com/watch?v=r72hVFkEMmo (Had it removed)
http://www.youtube.com/watch?v=WzxvWshDZkA (Had it removed)
http://www.youtube.com/watch?v=Z3uVI3By1TQ (Had it removed)
http://blip.tv/araja-south/the-natural-sapphire-company-credit-card-scam-behind-the-scene-expose-5863390
http://digg.com/news/lifestyle/the natural sapphire company credit card scam behind the scene expose
http://www.dailymotion.com/Prashant Telang#videoId=xoa6nt (Had it removed)
http://www.metacafe.com/watch/8073684/the natural sapphire co doctored images behind the scene expose/ (Had it removed)
http://www.stupidvideos.com/video/science technology/The Natural sapphire Company New York doctored images- behind the sce
http://www.myspace.com/video/rid/110994973 (Had it removed)
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http://s1149.photobucket.com/albums/o590/mideborah1984/?action=view¤t=NaturalSapphire.mp4&evt=user media share

Evan Guttman CIO

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http://www.myspace.com/video/579151820/abc/108527984 (Had it removed)

From: Simon Bartholomaus, Joan L [mailto:SimonBartholomausJL@state.gov]

Sent: Friday, February 17, 2012 1:58 PM

To: Evan Guttman

Subject: Thanks for your call

Hi Evan,

It was a pleasure speaking with you today, though unfortunate to hear about the very difficult situation you and your company have encountered with the Mumbai-based web developer. I appreciate your candor in explaining the situation, and I can only imagine your frustration and anxiety for the wellbeing of your company.

Please do send me the additional information, and I will request input from our legal department, as well as talk to my economic team about possible ways in which we may be able to help (including linking you up with any of my colleagues outside of the Department of State that may be able to help, including our Foreign Commercial Service officer in New Delhi).

Thanks again for your call, and I hope we may be able to come up with some productive ideas for you.

Very best,

Joanie

Joanie Simon Bartholomaus Economic Officer, India Desk U.S. Department of State 202-647-9969

This email is UNCLASSIFIED.