

**IN THE CIRCUIT COURT OF THE  
SEVENTEENTH JUDICIAL CIRCUIT, IN  
AND FOR BROWARD COUNTY, FLORIDA**

CASE NO. 12-034123 (07)

P&S ASSOCIATES, GENERAL PARTNERSHIP,  
a Florida limited partnership; and S&P  
ASSOCIATES, GENERAL PARTNERSHIP, a  
Florida limited partnership, PHILIP VON KAHLE  
as Conservator of P&S ASSOCIATES, GENERAL  
PARTNERSHIP, a Florida limited partnership, and  
S&P ASSOCIATES, GENERAL PARTNERSHIP,  
a Florida limited partnership,

Plaintiffs,

v.

STEVEN JACOB, an individual, STEVEN F.  
JACOB, CPA & ASSOCIATES, INC., a Florida  
corporation, FRANK AVELLINO, an individual,  
and MICHAEL BIENES, an individual,

Defendants.

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**PLAINTIFFS' EXPERT DISCLOSURES**

Plaintiffs P&S ASSOCIATES, GENERAL PARTNERSHIP (“P&S”); S&P  
ASSOCIATES, GENERAL PARTNERSHIP (“S&P”), and Philip Von Kahle, as  
CONSERVATOR of S&P and P&S (the “Conservator”), by and through their undersigned  
attorneys, hereby designate, pursuant to paragraph 10 of the Amended Case Management Order,  
dated July 15, 2014, Barry E. Mukamal as an expert witness expected to be called at trial.  
Discovery is on-going and Plaintiffs reserve the right to amend this disclosure of experts.

Dated: January 7, 2015

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