

***EXHIBIT 10***

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AFFIDAVIT OF PHILIP VON KAHL

STATE OF FLORIDA     )  
                                  ) SS  
COUNTY OF BROWARD    )

BEFORE ME, the undersigned authority, personally appeared Philip von Kahl, who deposes and states:

1. I, Philip von Kahl, am above the legal age of majority and otherwise competent to make this affidavit. I make this affidavit of my own personal knowledge, except where otherwise indicated.

2. On January 17, 2013, I was appointed as Conservator (the "Conservator") of P&S, General Partnership ("P&S") and S&P General Partnership ("S&P") (collectively, the "Partnerships").

3. I was appointed as successor to Margaret Smith, who did not have a complete copy of the books and records of the Partnerships. Instead Michael D. Sullivan ("Sullivan") possessed all of the Partnerships' books and records and refused to turn them over.

4. As a result of Sullivan's conduct, I did not have complete access to the books and records of the Partnerships when I was appointed by the Court, and did not receive all of the books and records of the Partnerships from Sullivan until 2013. I did not receive a significant portion of the Partnerships' books and records until after May 16, 2013.

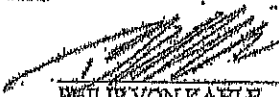
5. I did not receive a complete production of documents until after August 19, 2013, when the Court entered an *Order Compelling Michael Sullivan to Authorize the Conservator Access to Financial and Insurance Information*. A true and correct copy of that Order is attached hereto as Exhibit A.

6. It took several months, after receipt of the Partnerships' books and records, from Sullivan, in 2013 to determine the exact amount that was paid to Avellino and Bienes.

7. Moreover, the documents which revealed the transfers to Avellino and Bienes were not accessible to the partners of the Partnerships. Instead they were concealed within the records of Michael D. Sullivan and Associates.

8. The documents attached to the Responses to the Motions for Summary Judgment are business records which were kept and maintained in the ordinary course of business.

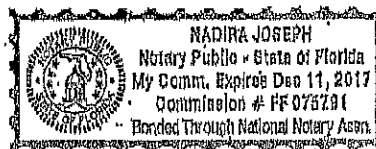
FURTHER AFFIANT SAYETH NAUGHT.

  
\_\_\_\_\_  
PHILIP VON KAHLE

STATE OF FLORIDA     )  
                              ) SS  
COUNTY OF BROWARD )

The foregoing instrument was acknowledged before me this 25<sup>th</sup> day of July, 2016 by Phillip Von Kahle who is personally known to me or has produced as identification and did/did not take an oath.

Name: Nadira Joseph  
(Notary Public)  
(Affix Seal Below)



IN THE CIRCUIT COURT OF THE  
17<sup>TH</sup> JUDICIAL CIRCUIT IN AND FOR  
BROWARD COUNTY, FLORIDA

CASE NO. 12-24051 (07)  
COMPLEX LITIGATION UNIT

MATTHEW CARONE, et al.,  
Plaintiffs,

v.  
MICHAEL D. SULLIVAN, individually,  
Defendant.

**ORDER COMPELLING MICHAEL SULLIVAN TO AUTHORIZE THE  
CONSERVATOR ACCESS TO FINANCIAL AND INSURANCE INFORMATION**

THIS MATTER came before the Court on August 2, 2013 at 1:30 p.m. upon the court-appointed Conservator of S&P Associates General Partnership and P&S Associates General Partnership (the "Partnerships"), Philip von Kahle's (the "Conservator") *Conservator's Renewed Motion for Contempt and to Compel Turnover of Partnerships' Books, Records and Electronically Stored Information* (the "Renewed Motion").

The Court having reviewed the Renewed Motion, having heard proffer of counsel, having been advised of the agreement of the parties to the entry of the instant order, finding that sufficient notice has been given to all partners and parties-in-interest, and otherwise finding sufficient cause to enter the relief granted herein, for the reasons stated on the record, it is

ORDERED and ADJUDGED as follows:

1. The Renewed Motion is Granted as follows:
2. Michael D. Sullivan ("Sullivan") shall, within five (5) calendar days of receiving any authorization form(s), sign any and all such authorization form(s) that are deemed reasonable or necessary, in the Conservator's sole discretion, to authorize the Conservator to obtain, at the Partnerships' expense, any and all copies of bank statements, cancelled checks, and other financial information of or related to the Partnerships (and their affiliates and insiders including,



but not limited to, Michael D. Sullivan & Associates, Inc., Solutions in Tax, Inc., a/k/a Sullivan & Powell) from BB&T Bank, Republic Bank, Bank of America and other banking institutions with which such entities ever had or have a relationship with (the "Financial Companies"), directly and immediately from the Financial Companies.

3. Sullivan shall, within five (5) calendar days of receiving authorization form(s), sign any and all such authorization form(s) that are deemed reasonable or necessary, in the Conservator's sole discretion, to authorize the Conservator to obtain, at the Partnerships' expense, any and all copies of all insurance policies or insurance related documents of or related to the Partnerships (and their affiliates and insiders including, but not limited to, Michael D. Sullivan & Associates, Inc., Solutions in Tax, Inc., a/k/a Sullivan & Powell) from Cypress Insurance Agency America and any other insurance related entities with which such entities ever had or have a relationship with (the "Insurance Companies"), directly and immediately from the Insurance Companies.

*JES*

4. If Sullivan fails to comply with this Order, he <sup>may</sup> shall be held in contempt.

5. This Court retains jurisdiction to enforce this Order.

6. This Court reserves jurisdiction to enter an award of reasonable fees and costs in favor of the Conservator in connection with the preparation and filing of this Renewed Motion; such award to be considered contemporaneously with that certain related April 24, 2013 *Supplement to Motion for Contempt*.

JEFFREY E. STREITFELD

Done and ordered in Chambers this \_\_\_\_\_, 2013.

AUG 19 2013

ATRUE COPY

HONORABLE JEFFREY E. STREITFELD  
Circuit Court Judge

Copies furnished to:  
Thomas M. Messana, Esq. who is directed to serve same upon all interested parties.