

## ***EXHIBIT 6***

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IN THE CIRCUIT COURT OF THE 17th  
JUDICIAL CIRCUIT IN AND FOR  
BROWARD COUNTY, FLORIDA

CASE NO. 12-034123 (07)

P & S ASSOCIATES GENERAL  
PARTNERSHIP, etc. et al.,

Plaintiffs,

vs.

STEVEN JACOB, et al.

Defendants.

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**DECLARATION OF MARGARET J. SMITH**

1. I, Margaret J. Smith, 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. I am a Certified Public Accountant and a principal with the advisory firm of GlassRatner Advisory and Capital Group, LLC ("GlassRatner"). Non-managing partners of P&S Associates, General Partnership ("P&S") and S&P Associates, General Partnership ("S&P," collectively the "Partnerships") retained GlassRatner to investigate certain matters concerning the operation and management of the Partnerships. On August 17, 2012, the partners of S&P and P&S held a meeting at which the Partnerships' former Managing General Partner, Michael D. Sullivan ("Sullivan"), was replaced, and I was elected Managing General Partner in his stead.

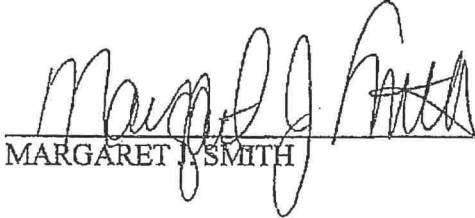
3. The transfers made to Avellino and Bienes were not reflected in the banking records for the Partnerships, and those transfers could only be verified through the banking

records of Michael D. Sullivan related companies, including but not limited Michael D. Sullivan & Associates, Inc. which were received in May 2012.

4. Sullivan challenged my election as Managing General Partner until January, 2013, when the Conservator was appointed. Among other actions, the Partnerships' former counsel, Helen Chaitman, Esq., who was previously retained by Sullivan to represent the Partnerships, withheld Partnership funds from me, after I was Managing General Partner.

5. Within four years after the public disclosure of the Madoff Ponzi scheme, I directed Berger Singerman, LLP to initiate the above captioned lawsuit on December 10, 2012, despite the fact that Helen Chaitman was still withholding Partnership funds from me in violation of a Court Order.

Under penalties of perjury, I declare that I have read the foregoing and that the facts stated in it are true.

  
MARGARET J. SMITH