

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

**Case No: 12-034123(07)  
Complex Litigation Unit**

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' EXHIBIT LIST**  
**[Special Set Hearing – March 14, 2016]**

Plaintiffs, P & S Associates, General Partnership (“P&S”), S & P Associates, General Partnership (“S&P”), (collectively referred to as, the “Partnerships”), and Philip Von Kahle as Conservator on behalf of the Partnerships (the “Conservator”, and collectively with the Partnerships, the “Plaintiffs”), by and through undersigned counsel, and pursuant to the hearing scheduled for March 14, 2016 at 2:00 p.m. on *Plaintiffs’ Motion to Strike Pleadings, and in the Alternative, Motion for Adverse Inference*, hereby submits Plaintiffs’ Exhibit List as follows:

6984274-1

 **BERGER SINGERMAN**

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EXH. NO.	DESCRIPTION OF EXHIBIT:
1.	<p>Correspondence dated November 16, 2015 from Gary A. Woodfield, Esq. to Thomas M. Messana, Esq. and Leonard K. Samuels, Esq. enclosing production in response to Plaintiffs' Fifth Request for Production of Documents to Frank Avellino, dated October 5, 2015. Also, contains responsive documents to Plaintiff's first four document requests.</p> <p><b>Bates Numbered:</b> AVELLINO_P&amp;S000725 – AVELLINO_P&amp;S000753 and AVELLINO_P&amp;S000756 – AVELLINO_P&amp;S000759</p>
2.	<p>May 11, 2011 E-mail communication from Michael Sullivan to Frank &amp; Nancy</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00009395</p>
3.	<p>April 23, 2008 e-mail communication from Michael Sullivan to Frank Avellino regarding report for 1<sup>st</sup> quarter for both P&amp;S and S&amp;P partners</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00000089</p>
4.	<p>July 17, 2008 E-mail from Michael Sullivan to Frank Avellino regarding 2<sup>nd</sup> quarter reports for P&amp;S</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00000091</p>
5.	<p>March 30, 2009 E-mail exchange between Frank and Nancy Avellino to Michael Sullivan regarding Fred's funeral</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00000202</p>
6.	<p>February 24, 2009 E-mail from Michael Sullivan to Frank and Nancy Avellino regarding ABA List regarding Madoff losses</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00006156 thru DIDSullivan_01_00006156_00002</p>
7.	<p>February 24, 2009 E-mail from Michael Sullivan to Frank and Nancy Avellino regarding VK outline for WC call</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00006157</p>
8.	<p>March 26, 2012 E-mail from Michael Sullivan to Frank and Nancy Avellino regarding "franb"</p> <p><b>Bates Numbered</b> DIDSullivan_01_00007381</p>
9.	<p>April 4, 2011 Memorandum from Michael Sullivan to Frank and Nancy Avellino regarding transcript of oral argument</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00007439 thru DIDSullivan_01_00007439_00002</p>

EXH. NO.	DESCRIPTION OF EXHIBIT:
10.	<p>March 9, 2009 E-mail from Michael Sullivan to Frank and Nancy Avellino regarding Sun-Sentinel article.</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00007591</p>
11.	<p>February 24, 2010 E-mail from Michael Sullivan to Frank Avellino</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00007627</p>
12.	<p>February 24, 2009 E-mail from Michael Sullivan to Frank and Nancy Avellino regarding 1099</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00007710</p>
13.	<p>April 5, 2011 E-mail exchange between Michael Sullivan, Frank and Nancy Avellino, Halen Davis Chaitman, Chad Pugatch and Beth Pugatch regarding Bernard L. Madoff Investment Securities</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00009163 thru DIDSullivan_01_00009163_00002</p>
14.	<p>Correspondence dated June 5, 2000 from Frank Avellino to Greg Powell regarding name on P&amp;S Associates list</p> <p><b>Bates Numbered:</b> AVELLINO_P&amp;S000001 thru AVELLINO_P&amp;S000008</p>
15.	<p>December 12, 2008 E-mail from Frank and Nancy Avellino to Matthew Carone regarding SEC's appointment of Receiver</p> <p><b>Bates Numbered:</b> CARONE000084</p>
16.	<p>December 25, 2008 E-mail from James Judd to Matthew Carone regarding informed by P&amp;S that legal counsel has been retained</p> <p><b>Bates Numbered:</b> CARONE000361</p>
17.	<p>Correspondence dated March 9, 2004 from Michael Sullivan to Michael and Diane Bienes regarding check made payable to 56 Arlington House, LLC</p> <p><b>Bates Numbered:</b> MB000001</p>
18.	<p>March 18, 2009 E-mail from Michael Sullivan to Fernando Esteban regarding IRA</p> <p><b>Bates Numbered:</b> EMAILS_FRANK AVELLINO_000021</p>
19.	<p>May 4, 2009 E-mail from Michael Sullivan to Frank and Nancy Avellino regarding Madoff Feeder Michael Bienes Speaks (Video) – Business Exchange</p> <p><b>Bates Numbered:</b> DIDSullivan_01_00005156</p>

EXH. NO.	DESCRIPTION OF EXHIBIT:
20.	March 19, 2009 E-mail from Matthew Carone to Michael and Dianne Bienes regarding P&S, Stock Investment is Solid
21.	January 13, 2009 E-mail from Diane Bienes to Matthew Carone regarding Bris
22.	Defendant Michael Bienes' Response to Plaintiff's <b>First</b> Request for Production of Documents; dated: April 11, 2014
23.	Defendant Michael Bienes's <b>Supplemental</b> Response to Plaintiffs' <b>First</b> Request for Production of Documents; dated :April 21, 2014
24.	Defendant Michael Bienes's Response to Plaintiffs' <b>Second</b> Request for Production of Documents; dated: May 1, 2014
25.	Defendant Michael Bienes's <b>Supplemental</b> Responses to Plaintiffs' <b>Second</b> Request for Production of Documents; dated: July 21, 2014
26.	Defendant Michael Bienes' Response and Objections to Plaintiff's <b>Third</b> Request for Production of Documents; dated: July 30, 2014
27.	Defendant Michael Bienes's Privilege Log ( <b>Third</b> Request); dated December 11, 2014
28.	Michael Bienes' Responses and Objections to Plaintiffs' <b>Fifth</b> Request for Production of Documents; dated: November 16, 2015
29.	Defendant Michael Bienes's Privilege Log; dated May 5, 2014
30.	Defendant, Frank Avellino's <b>Supplemental</b> Response to Plaintiff's Request for Production of Documents; dated May 19, 2014
31.	Frank Avellino's Response to Plaintiff's Second Request for Production of Documents
32.	Defendant, Frank Avellino's Response to Plaintiff's <b>Third</b> Request for Production; dated: December 11, 2014
33.	Defendant, Frank Avellino's Response to Plaintiffs' <b>Fourth</b> Request for Production of Documents; dated: March 11, 2015
34.	Defendant, Frank Avellino's <b>Amended</b> Response to Plaintiff's <b>Fourth</b> Request for Production of Documents; dated: April 20, 2015
35.	Defendant, Frank Avellino's <b>Second Amended</b> Response to Plaintiffs' <b>Fourth</b> Request for Production of Documents; dated: April 23, 2015

EXH. NO.	DESCRIPTION OF EXHIBIT:
36.	Defendant Frank Avellino's Privilege Log to his Response to Plaintiff's <b>Fourth</b> Request for Production; dated May 20, 2015
37.	Defendant Frank Avellino's Privilege Log to his Response to Plaintiffs' Fourth Request for Prouction; dated May 20, 2015
38.	Defendant, Frank Avellino's Response to Plaintiff's <b>Fifth</b> Request for Production of Documents; dated: November 16, 2015
39.	Defendant Frank Avellino's Notice of Filing Privilege Log in response to Plaintiffs <b>Fifth</b> Request for Production of Documents dated October 5, 2015
40.	Defendant Frank Avellino's Notice of Filing <b>Amended</b> Privilege Log in response to Plaintiffs <b>Fifth</b> Request for Production of Documents dated October 5, 2015
41.	September 10, 2015 Deposition Transcript of Michael Bienes
42.	September 9, 2015 Deposition Transcript of Frank Avellino
43.	September 22, 2015 Deposition Transcript of Dianne Bienes
44.	September 22, 2015 Deposition Transcript of Nancy Avellino

Plaintiffs reserve the right to supplement their exhibit list based on additional documents or discovery produced by Defendants Frank Avellino or Michael Bienes.

March 4, 2016

Respectfully submitted,

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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that on this 4th day of March, 2016, a true and correct copy of the foregoing document was served via Electronic Mail upon the following parties:

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