

U27/13-203

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

**CASE NO: 12-34121 (07)
Complex Litigation Unit**

PHILIP J. VON KAHLE, as Conservator of
P&S ASSOCIATES, GENERAL PARTNERSHIP,
and S&P ASSOCIATES, GENERAL PARTNERSHIP,

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE TRUST, et al.,

Defendants. _____/

**DEFENDANT ROBERT A. UCHIN REVOCABLE TRUST'S MOTION FOR
SUMMARY JUDGMENT ON THE THIRD AMENDED COMPLAINT**

Defendant, ROBERT A. UCHIN REVOCABLE TRUST (the "UCHIN TRUST"), by and through its undersigned counsel, and pursuant to Rule 1.510 of the Florida Rules of Civil Procedure, hereby moves this Court for an Order entering summary judgment on the Third Amended Complaint in favor of the UCHIN TRUST against the Plaintiffs, PHILIP J. VON KAHLE, as Conservator of P&S ASSOCIATES, GENERAL PARTNERSHIP, a Florida limited partnership ("P&S"); and S&P ASSOCIATES, GENERAL PARTNERSHIP, a Florida limited partnership (S&P"),¹ (collectively, "Plaintiffs"), and in support states:

I. INTRODUCTION

On or about December 10, 2012, Plaintiffs filed a multi-count Complaint in this Court against multiple parties, including the UCHIN TRUST. Plaintiffs are now proceeding on their Third Amended Complaint.

¹ There are no allegations on behalf of S&P against the UCHIN TRUST and the UCHIN TRUST seeks summary judgment against this Plaintiff.

Plaintiffs assert that the UCHIN TRUST received improper distributions that were not made from the profits of P&S and S&P (collectively, the "Partnerships") but were improperly and unlawfully made from the principal contributions of other Partners. As such, the Plaintiffs allege that the UCHIN TRUST "reaped profits" from its investments in the Partnership in direct contravention of the plain terms of the Partnership Agreement. Plaintiffs only allege the UCHIN TRUST invested in P&S (*see* Third Am. Compl., ¶ 24).

The claims relating to the Partnership Agreement with P&S are barred as the Plaintiffs failed to bring a lawsuit within the time required under the applicable statutes of limitations for each count. The Complaint contains seven counts against the UCHIN TRUST: Count I for Breach of Statutory Duty (Negligence), Count II for Breach of Florida Statutes § 620.8807, Count III for Breach of Contract, Count IV for Unjust Enrichment, Count V for Money Had and Received, and Count VI for Avoidance of Fraudulent Transfers, and Count VII for Breach of Fiduciary Duty.

For the reasons stated above and as further discussed below, there are no issues of material fact since the claims were not brought within the time required by the applicable statutes of limitations. As such, summary judgment should be granted as to the claims against the UCHIN TRUST as a matter of law.

II. FACTUAL BACKGROUND²

Plaintiffs allege the Partnerships were formed for the purpose of engaging in the business of investing. (3d Am. Compl., ¶ 36). Partners invested in one of two funds. (3d Am. Compl., ¶ 37). The UCHIN TRUST is alleged to have invested money in P&S, one of the Partnerships. (3d Am. Compl., ¶ 24) and thus, a partner in the investment. There are no allegations by S&P against the UCHIN

² The UCHIN TRUST adopts and incorporates its separately filed Statement of Material Facts as required by the Rules of this Court.

TRUST.

The Partnerships' investments and withdrawals were to be overseen by the Managing General Partners of the Partnerships, Michael D. Sullivan and Greg Powell, the "S" and "P" of the partnerships. (3d Am. Compl., ¶ 39). The Managing General Partners controlled where investments were made and the "the majority of those funds" were invested with the Bernard L. Madoff Investment Securities, LLC. (3d Am. Compl., ¶ 38).

The Plaintiffs allege "that the former Managing General Partners breached their fiduciary duties of loyalty and care to the Partners and the Partnerships by making" improper distributions to the UCHIN TRUST, among others, that were "made from the principal contributions of other Partners" rather than from the Partnerships' profits. (3d Am. Compl., ¶ 48).

The UCHIN TRUST received its first distribution from P&S of \$100,000.00 on September 31, 2007. *See* Plaintiffs' Answers to Request for Admissions, attached as **Exhibit 1** and incorporated herein. On November 26, 2007, Robert A. Uchin on behalf of the UCHIN TRUST sent a letter to Michael Sullivan, then Managing Partner of P&S, and sought to terminate his investment with P&S and for his entire investment to be sold. *See* Nov. 26, 2007 Letter from Robert Uchin to Michael Sullivan, attached as **Exhibit 2**. The UCHIN TRUST received its second distribution from P&S of \$238,751 on December 31, 2007. *See* Exhibit 1. The last distribution received by the UCHIN TRUST from P&S was on January 17, 2008. *See* Exhibit 1.

On or about January 16, 2009, the law firm of Rice Pugatch Robinson & Schiller, P.A. was retained by the Partnerships due to the fraud which was revealed following the arrest of Bernard L. Madoff. On January 30, 2009, a meeting of the Partnerships took place to discuss the affect of the Bernard Madoff ponzi scheme on the Partnerships and to advise the partners that the partnership was no longer conducting business but was in a "wind-down mode" and "wind down" was on the agenda

for the meeting. *See* Affidavit of Chad Pugatch, attached as **Exhibit 3**. During this meeting, the partners were advised that some partners may be "net winners" and some may be "net losers" and a clawback may take place.

On November 13, 2012, over four years after the last distribution was received from P&S and more than two years after the Partnerships began the wind down process, the UCHIN TRUST received a demand letter from the new Managing Partner of the Partnerships, Margaret Smith. *See* Uchin Affidavit and exhibits, attached as **Exhibit 4**.³ (*See also* 3d Am. Compl. which has attached a copy of the demand letter). This lawsuit was filed on December 10, 2012.

III. LEGAL STANDARD

Summary judgment is a mechanism used to expedite litigation and lower expense to the parties. *See Page v. Staley*, 226 So. 2d 129, 130 (Fla. 4th DCA 1969). When the basic facts of the case are clear and undisputed, and there is only a question of law to be determined, the court shall grant a summary judgment. *Duprey v. United States Automobile Association*, 254 So. 2d 57, 58 (Fla. 1st DCA 1971). "Entry of summary judgment is proper 'if the pleadings, depositions, answers to interrogatories, admissions, affidavits, and other materials as would be admissible in evidence on file show that there is no genuine issue as to any material fact and that the moving party is entitled to a judgment as a matter of law.'" *Ginsberg v. Northwest Medical Center, Inc.*, 14 So. 3d 1250 (Fla. 4th DCA 2009) (quoting Fla. R. Civ. P. 1.510(c)). "The moving party has the burden to show the absence of any material issue of fact and the court must draw every inference in favor of the nonmoving party." *Hollywood Towers Condo. v. Hampton*, 993 So. 2d 174, 176 (Fla. 4th DCA 2008).

³ The UCHIN TRUST adopts and incorporates the testimony in the affidavit in support of summary judgment.

Once the moving party has met its burden, the non-moving party must show evidence that would reveal a factual issue. *Page*, 226 So. 2d at 131. Although the moving party faces a heavy burden, when determination of a lawsuit is dependent upon written instruments of the parties, the question at issue is generally one of law and can be determined by the entry of summary judgment by the Court. *Kochan v. American Fire and Casualty Co.*, 200 So. 2d 213, 220 (Fla. 3d DCA 1967).

The UCHIN TRUST now moves for the entry of summary judgment on all of the claims relating to the alleged improper distributions received by the UCHIN TRUST, pursuant to Rule 1.510, as all of Plaintiffs' claims are time-barred as to P&S. As such, there are no genuine issues as to any material fact and the UCHIN TRUST is entitled to the entry of Summary Judgment as a matter of law against the Plaintiffs.

IV. ARGUMENT

A. Statute of Limitations Bars Count I and II for Statutory Negligence⁴

If an independent statutory cause of action exists pursuant to Section 620.8807 of the Florida Statutes,⁵ such action against the UCHIN TRUST is barred by the applicable statute of limitations. Counts I and II of the Third Amended Complaint purport to be statutory causes of action brought pursuant to § 620.8807 which requires partners to contribute to either of the Partnerships "an amount equal to any excess of the charges over the credits in their capital account." The claims which are brought in Counts I and II are "action[s] founded on a statutory liability" and as such, these statutory causes of action (if such exist in Florida) have a four (4) year statute of limitations. *See Fla. Stat.*

⁴ If the Court finds that an independent cause of action exists in Florida Statutes § 620.8807, Counts I and II are based on the same statute and are duplicate counts.

⁵ UCHIN TRUST adopts and incorporates those arguments raised in co-Defendants' Motions to Dismiss which argue that there is no recognizable cause of action pursuant to § 620.8807.

§ 95.11(3)(f). These claims are barred as all of the disbursements to the UCHIN TRUST were made more than four (4) years before this action was filed on December 10, 2012.

Also, the delayed discovery doctrine does not apply with respect to statutory claims. *See Davis v. Monahan*, 832 So. 2d 708, 709-12 (Fla. 2002).

This claim may also be barred by the two (2) year statute of limitations set forth in 620.1509 which states that “[a]n action under this section is barred if it is not commenced within 2 years after the distribution.” Thus, if Plaintiffs claim the UCHIN TRUST “received a distribution knowing that the distribution to that partner or transferee was made in violation of s. 620.1508,” such a claim is barred by the applicable statute of limitations.

As there is no genuine issue of material fact as to the dates of the disbursements to the UCHIN TRUST which were all made more than four years prior to the filing of the initial Complaint, Plaintiffs’ claims in Counts I and II are barred by the applicable statute of limitations.

B. § 620.8807 Does Not Apply to UCHIN TRUST

Counts I and II which are based on Florida Statutes § 620.8807 cannot be maintained against the UCHIN TRUST as this section only applies to active partners and UCHIN TRUST is dissociated and not an active partner in the Partnership. At the time of the alleged fraud by Michael Sullivan and Bernard Madoff, the UCHIN TRUST was dissociated as a limited partner from P&S. The UCHIN TRUST was dissociated based on the request by the UCHIN TRUST to Michael Sullivan to terminate his relationship with the Partnership. *See* Fla. Stat. §§ 620.8601(1), (8), “Events causing partner’s dissociation”; *see* Nov. 26, 2007 Lettr from Robert Uchin to Michael Sullivan, attached as Exhibit 2. It was at that time that the UCHIN TRUST account with P&S was zeroed out and the UCHIN TRUST capital account ceased to be maintained. This, in and of itself, is positive evidence that the Partnership Agreement no longer applied to the UCHIN TRUST. *See* Art. 4.05 of the

Partnership Agreement, attached as exhibit to the Amended Complaint, which required partners to maintain their capital account.

The section cited by Plaintiffs as the basis of this cause of action does not apply pursuant to § 620.8603, "Effect of partner's dissociation," as the UCHIN TRUST's dissociation did not result in a dissolution and winding up of the partnership business; thus, §§ 620.8701-620.8705 apply and not §§ 620.8801-620.8807. *See* § 620.8603(1).⁶ Because the UCHIN TRUST's dissociation from the Partnership in December 2007 or as late as January 2008 did not result in the "dissolution and winding up of the partnership business," the section cited by Plaintiffs which serve as the basis for Counts I and II cannot proceed as a matter of law.

Also, pursuant to § 620.1303, because the allegation is that the former Managing Partner acted improperly and not that the UCHIN TRUST took any actions which were improper while he was a partner, there can be no liability as a limited partner for limited partnership obligations. *See* Fla. Stat. § 620.1303.

B. Count III: No Evidence Supports Breach of Contract and Barred by Statute of Limitations

1. No Evidence Supports Breach of Contract by UCHIN TRUST

Count III for Breach of Contract fails as a matter of law as there is no material evidence which supports the mere allegation that the UCHIN TRUST breached the terms of the Partnership Agreement. To be successful on a breach of contract claim, Plaintiffs must prove: 1) the existence of a valid and enforceable contract; 2) a material breach of that contract; 3) damages resulting directly from that breach. *Knowles v. C.I.T. Corp.*, 346 So. 2d 1042, 1043 (Fla. 1st DCA 1977);

⁶ Section 620.8603, "Effect of partner's dissociation" states, in part: "(1) If a partner's dissociation results in a dissolution and winding up of the partnership business, ss. 620.8801-620.8807 apply; otherwise, ss. 620.8701-620.8705 apply." Fla. Stat. § 620.8603(1).

Rollins, Inc. v. Butland, 951 So. 2d 860, 876 (Fla. 2d DCA 2006). The only material breach alleged by Plaintiffs was by the former Managing Partner Michael Sullivan. There is no material breach by the UCHIN TRUST which comports with the requirement “for acts and/or omissions involving intentional wrongdoing, fraud, and breaches of fiduciary duties of care and loyalty” as set forth in Section 14.03 of the Partnership Agreement. Because there is no record evidence of a material breach of a contract by the UCHIN TRUST, Plaintiffs’ Count III for Breach of Contract fails as a matter of law.

2. Count III for Breach of Contract is barred by Statute of Limitations

If the Court does find that Plaintiffs have submitted material evidence that UCHIN TRUST breached the Partnership Agreement, Count III fails as a matter of law because the first distribution was made on September 31, 2007 which was more than five (5) years before the initial Complaint was filed on December 10, 2012. A breach of contract claim has a five year statute of limitations. Fla. Stat. § 95.11(2)(b). Because the first distribution cannot be considered by this Court, the total of the remaining disbursements made within five years from the date the Complaint was filed do not total more than the UCHIN TRUST’s investment. Thus, for the purposes of Count III, the UCHIN TRUST is a net loser and Count III fails as a matter of law.

C. The Statute of Limitations Bars Counts IV, V, VI, and VII

As discussed above and without dispute, the Complaint was filed on December 10, 2012 and the distributions at issue were made more than four years before that date. Because the applicable statute of limitations is four (4) years, Counts IV, V, VI, and VII are all barred as a matter of law.

1. Count IV for Unjust Enrichment is barred by Statute of Limitations

Plaintiffs allege that the UCHIN TRUST voluntarily accepted improper distributions and that it would be inequitable and unjust for the UCHIN TRUST to retain them. Plaintiffs contend that the

Partnerships conferred a benefit on the UCHIN TRUST by making distributions from the capital contributions of other Partners. Pursuant to Florida Statutes § 95.11(3)(k), a claim for unjust enrichment has a four year statute of limitations. The statute of limitations on Plaintiffs' claim for unjust enrichment is four years. *Swafford v. Schweitzer*, 906 So. 2d 1194, 1195 (Fla. 4th DCA 2005); see also, Fla, Stat, § 95.11(3)(k). An unjust enrichment claim accrues at the time the defendant receives the improper enrichment. The UCHIN TRUST received the last of its allegedly improper distributions more than four years before the filing of this Complaint; that is the latest that the Partnership could have conferred a benefit to the UCHIN TRUST. Accordingly, P&S's claim for unjust enrichment was required to be filed no later than January 23, 2012. Because the initial Complaint was filed on December 10, 2012 and the distributions at issue were made more than four years before that date, Count IV is barred by the applicable statute of limitations.

Plaintiff also cannot proceed on an unjust enrichment pursuant to Section 14.03 of the Partnership Agreement which sets forth that partners can only be liable "for acts and/or omissions involving intentional wrongdoing, fraud, and breaches of fiduciary duties of care and loyalty." A claim for unjust enrichment is not consistent with the terms set forth in Section 14.03 of the Partnership Agreement.

2. Count V for Money Had and Received is barred by Statute of Limitations

Plaintiffs allege that the Partnership conferred a benefit on the UCHIN TRUST by making distributions from the capital contributions of other Partners rather than from the Partnerships' profits. Plaintiffs allege that the UCHIN TRUST voluntarily accepted those distributions and that it would be inequitable and unjust to retain the improper distributions. Pursuant to Florida Statutes § 95.11(3)(k), a claim for money had and received has a four year statute of limitations. Plaintiffs'

claim for Money Had and Received is barred by a four-year statute of limitations. See Fla. Stat. § 95.11(3). Because the UCHIN TRUST received the last of its allegedly improper distributions on January 23, 2008, more than four years ago, before the date of the filing of the Complaint, that is the latest that the Partnership could have conferred a benefit to the UCHIN TRUST. Accordingly, P&S's claim for money had and received was required to be filed no later than January 23, 2012. The claim was filed after the expiration of the applicable statute of limitations period on or about December 10, 2012, and, as a result, the claim for money had and received is time-barred. As such, Count V is barred by the applicable statute of limitations.

Plaintiff also cannot proceed on a claim for money had and received pursuant to Section 14.03 of the Partnership Agreement which sets forth that partners can only be liable "for acts and/or omissions involving intentional wrongdoing, fraud, and breaches of fiduciary duties of care and loyalty." A claim for money had and received is not consistent with the terms set forth in Section 14.03 of the Partnership Agreement.

3. Count VI for Fraudulent Transfer is barred by Statute of Limitations

Count VI is a claim for Avoidance of Fraudulent Transfers Pursuant to § 726.105(1)(a) of the Florida Statutes. The Plaintiffs allege that the distributions received by the UCHIN TRUST are fraudulent transfers. It is alleged the Partnerships did not receive reasonably equivalent value in exchange for the distributions made to the UCHIN TRUST. The Plaintiffs contend that these transfers were made to the UCHIN TRUST, with the actual intent to hinder, delay or defraud certain Partners, who were creditors of the Partnership, and that the transfers may be avoided under § 726.105(1)(a). Plaintiffs have provided no record evidence to support any such intent by the UCHIN TRUST.

Even if such intent existed, this claim is barred by the applicable statute of limitations.

Pursuant to Florida Statutes § 726.110, a claim for fraudulent transfer has a four year statute of limitations. A cause of action with respect to a fraudulent transfer or obligation under Fla. Stat. § 726.105(1)(a) is extinguished unless action is brought within 4 years after the transfer was made or the obligation was incurred or, if later, within 1 year after the transfer or obligation was or could reasonably have been discovered by the claimant. *See* Fla. Stat. § 726.110(1).

Since the last of the allegedly fraudulent transfers to the UCHIN TRUST occurred on January 23, 2008, any action with respect to this transfer must have been brought by January 23, 2012. Even with the one year savings clause the claim is time-barred. The one year savings clause provides that if suit is brought after the 4 year limitation period, it must still be within 1 year after the transfer or obligation was or could reasonably have been discovered. As described in the Complaint, the partnership ultimately lost money due to the defalcation of Bernard Madoff and the fraud committed by Mr. Madoff and others and this was known on or before January 2009 as attested to by Chad Pugatch and as discussed at the January 30, 2009 meeting of the Partnerships. *See* Pugatch Affidavit and attachments and Jan. 30, 2009 Transcript.

Because the initial Complaint was filed on December 10, 2012 and the distributions at issue were made more than four years before that date, Count VI is barred by the applicable statute of limitations. In the alternative, Plaintiffs should have known that the alleged improper disbursements were made at least as early as January 2009 when the Madoff ponzi scheme was uncovered and the Partnership notified the partners of such through the Partnerships' attorney Chad Pugatch. *See* § 726.110. As such, P&S's claim for the avoidance of fraudulent transfers is barred by the applicable statutory limitations period.

As there are no genuine issues as to any material fact, the UCHIN TRUST is entitled to summary judgment as a matter of law on Count VI against P&S.

4. Count VII for Breach of Fiduciary Duty is barred by Statute of Limitations

Pursuant to Florida Statutes § 95.11(3)(p), a claim for breach of fiduciary duty has a four year statute of limitations. Because the Complaint was filed on December 10, 2012 and the distributions at issue were made more than four years before that date, Count VII is barred by the applicable statute of limitations. Also, pursuant to § 620.1305, “[a] limited partner does not have any fiduciary duty to the limited partnership or to any other partner solely by reason of being a limited partner.” Fla. Stat. § 620.1305(1).

Because the UCHIN TRUST received all of the alleged improper distributions more than four years prior to the filing of the Complaint in this case, all of the Plaintiffs' claims in Counts IV, V, VI and VII against the UCHIN TRUST are time-barred as a matter of law.

D. Conclusion

There is no genuine issue of material fact that remains in this case and the parties do not contest the dates and amounts of distributions made to the UCHIN TRUST. Plaintiffs have put forth no record evidence of any intent to defraud or of any intentional wrongdoing by the UCHIN TRUST and the UCHIN TRUST has put forth record evidence of its dissociation from P&S prior to the filing of the Complaint. Even if the Court was to find sufficient record evidence to support the basic elements of the various causes of action, all counts are time barred by the applicable statutes of limitations. There are also no savings clauses which cause any of the causes of action to survive.

WHEREFORE, the Defendant, ROBERT A. UCHIN REVOCABLE TRUST, respectfully moves this Court for an Order granting Summary Judgment as to all claims against it and enter a Final Judgment in its favor, and for the Court to award costs and such other relief as this Court deems just and proper.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on March 10, 2014, I electronically filed the foregoing document with the Clerk of the Court and I also certify that the foregoing document is being served this day on all counsel of record in the manner specified, either via the Florida Courts E-Filing Portal or in some other authorized manner for those counsel or parties who are not authorized to receive electronic filings.

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Philip J. Von Kahle, etc., vs. Janet A.
Hooker Charitable Trust, etc., et al
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CERTIFICATE OF SERVICE LIST

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Philip J. Von Kahle, etc., vs. Janet A.

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Philip J. Von Kahle, etc., vs. Janet A.

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EXHIBIT 1

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

CASE NO: 12-34121(07)

Complex Litigation Unit

PHILIP J. VON KAHLE, as Conservator of
P&S ASSOCIATES, GENERAL PARTNERSHIP,
and S&P ASSOCIATES, GENERAL PARTNERSHIP,

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE TRUST, *et al*,

Defendants. _____/

**PLAINTIFFS' RESPONSE TO DEFENDANT ROBERT A. UCHIN REVOCABLE
TRUST'S REQUEST FOR ADMISSIONS**

Plaintiff, PHILIP J. VON KAHLE, as Conservator of P&S ASSOCIATES, GENERAL PARTNERSHIP, and S&P ASSOCIATES, GENERAL PARTNERSHIP, pursuant to Florida Rule of Civil Procedure 1.370, admits or denies the following:

1. The Conservator admits Request for Admission Number 1 to the extent that it requests that the Conservator admit that Margaret J. Smith sent the Robert A. Uchin Revocable Trust a two page letter on November 13, 2012, with an Exhibit A attached thereto. The Conservator admits the aforementioned Exhibit detailed the funds contributed and disbursed from the Robert A. Uchin Revocable Trust's capital account with P&S General Partnership from December 1992 through December 2008.

2. The Conservator denies that the Robert A. Uchin Revocable Trust invested \$150,000 in P&S Associates, General Partnership on December 17, 2003 because the Robert A.

Uchin Revocable Trust invested \$150,000 in P&S Associates, General Partnership on December 16, 2003.

3. The Conservator denies that the Robert A Uchin Revocable Trust invested \$50,000 in P&S General Associates, General Partnership on February 27, 2004, because the Robert A. Uchin Revocable Trust invested \$50,000 on February 2, 2004.

4. The Conservator denies that the Robert A Uchin Revocable Trust invested \$50,000 in P&S General Associates, General Partnership on August 21, 2004 because the Robert A. Uchin Revocable Trust invested \$150,000 on August 30, 2004.

5. The Conservator denies that the P&S Associates, General Partnership made a disbursement to the Robert A. Uchin Revocable Trust on October 3, 2007, because P&S Associates, General Partnership disbursed \$100,000 to the Robert A. Uchin Revocable Trust on September 31, 2007.

6. The Conservator denies that the P&S Associates, General Partnership made a disbursement of \$238,751.56 to the Robert A. Uchin Revocable Trust on January 7, 2008, because P&S Associates, General Partnership disbursed \$238,751.56 to the Robert A. Uchin Revocable Trust on December 31, 2007.

7. The Conservator denies that the P&S Associates, General Partnership made a disbursement of \$4,195.05 to the Robert A. Uchin Revocable Trust on January 23, 2008, because P&S Associates, General Partnership made a disbursement of \$4,195.05 to the Robert A. Uchin Revocable Trust on January 17, 2008.

8. The Conservator admits Request for Admission Number 8.

BERGER SINGERMANN LLP

*Attorneys for Plaintiffs P & S Associates, General
Partnership and S & P Associates, General
Partnership*

350 East Las Olas Blvd, Suite 1000
Fort Lauderdale, FL 33301
Telephone: (954) 525-9900
Direct: (954) 712-5138
Facsimile: (954) 523-2872

By: /s/ Leonard K. Samuels
Leonard K. Samuels
Florida Bar No. 501610
Etan Mark
Florida Bar No. 720852

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via Electronic Mail upon counsel registered to receive electronic notifications and regular U.S. mail upon *Pro Se* parties this 27th day of November, 2013 upon the following:

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Also, Attorneys for Gertrude Gordon

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International Fund #1; Holy Ghost Fathers
International Fund #2; Holy Ghost Fathers
Compassion Fund; Holy Ghost Fathers HG-
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eservice@huntgross.com
sharon@huntgross.com
Attorney for Hampton Financial Group, Inc.

5345613-1

EXHIBIT 2



Robert A. Uchin, D.D.S.
Dean

November 26, 2007

P & S Associates, General Partnership
c/o Sullivan & Powell
Port Royale Financial Center
6550 North Federal Highway
Suite 210
Fort Lauderdale
Florida 33308

Dear Mike

Please sell all of our investment at the next time interval and forward a check for same to me at 501 SW 7th Ave, Fort Lauderdale, Florida 33315-1041

Thank you. Happy Holidays.

Robert A. Uchin, D.D.S.
Dean

Health Professions Division
College of Dental Medicine
3200 South University Drive • Fort Lauderdale, Florida 33328-2013
(954) 262-7311 • Fax: (954) 262-1732 • Email: rohu@nova.edu

College of Osteopathic Medicine • College of Pharmacy • College of Optometry • College of Allied Health and Nursing • College of Medical Sciences • College of Dental Medicine

PS_Uchin 0012

EXHIBIT 3

AFFIDAVIT OF CHAD PUGATCH

STATE OF FLORIDA)
) ss:
COUNTY OF BROWARD)

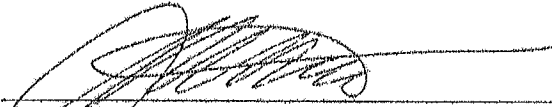
I, CHAD PUGATCH, being first duly sworn, deposes and states as follows:

1. I have personal knowledge of the matters set forth in this affidavit.
2. I am of sound mind, capable of making this affidavit, and personally acquainted with the facts stated herein.
3. Prior to January 2009, my firm, Rice Pugatch Robinson & Schiller, P.A. was retained by the S&P Associates, General Partnership and the P&S Associates, General Partnership (the "Partnerships").
4. On January 16, 2009, a Memorandum titled "Notice of Meeting" with an agenda for a meeting to take place on Friday, January 30, 2009, along with additional documents regarding the Bernard Madoff Ponzi scheme, was provided to the partners in the Partnerships. Attached as Exhibit "A" is a true and correct copy of the documents (totaling 23 pages) which have been kept by me in the regular and ordinary course of my business.
5. On January 30, 2009, I, as counsel for the Partnerships, attended the partners meeting (the "Meeting").
6. An audio tape recording (the "Recording") was made in conjunction with the Meeting by a firm we hired to provide a call in link for out of town partners to participate in the Meeting.
7. The Recording was made at the time of the Meeting.
8. I have a copy of this Recording and this Recording is an accurate representation of the matters that were discussed at the Meeting.

9. I have kept this Recording, in the ordinary and regular course of my business on behalf of the Partnerships, who were my clients at the time of the Recording.

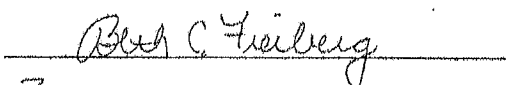
10. The Recording has been kept in mp3 format as part of the file my law firm has maintained for the matters I handled for the Partnerships and was burned to a CD under my supervision by my staff.

FURTHER AFFIANT SAYETH NAUGHT.


CHAD PUGATCH

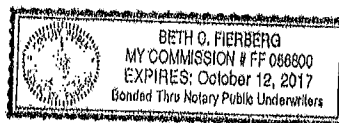
STATE OF FLORIDA)
) ss;
COUNTY OF BROWARD)

SWORN TO (OR AFFIRMED) AND SUBSCRIBED before me on this 12th day of February, 2014 by CHAD PUGATCH, who ☒ is personally known to me or ☐ who has produced _____ as identification.


Print name: Beth C. Fierberg

(Seal) Notary Public, State of Florida

My Commission Expires: _____



RICE PUGATCH ROBINSON & SCHILLER, P.A.

101 N.E. THIRD AVENUE, SUITE 1800
FT. LAUDERDALE, FLORIDA 33301
TELEPHONE: (954) 462-8000
TELEPHONE (305) 379-3121
FACSIMILE: (954) 462-4300
FACSIMILE (305) 379-4119

www.rprslaw.com

MEMORANDUM

TO: All Partners of P&S Associates, General Partnership
FROM: Chad Pugatch, Esq.
DATE: January 16, 2009
RE: P&S Associates, General Partnership – Notice of Meeting

Please be advised that my firm has been retained by P&S Associates, General Partnership (P&S) with regard to the unfortunate circumstances created by the arrest of Bernard Madoff and ultimate receivership and bankruptcy filing for Bernard L. Madoff Investment Securities, LLC.

As a result of the above filings and resulting freeze of assets it is imperative that P&S take appropriate actions to protect its interests and therefore all partners' interests. Some of you are aware of our firm's involvement by virtue of initial communication from Michael Sullivan. In fact we have already been receiving requests for information and have done our best to communicate as these requests have arisen. Nevertheless, it is in the best interest of the Partnership and all partners that the Partnership conduct a meeting of all partners where all of these issues and the course of conduct of the Partnership can be determined giving full attention to the input of all partners.

Pursuant to paragraph 8.04 of the Partnership Agreement, a meeting has therefore been scheduled and will take place on Friday, January 30, 2009 commencing at 2:00 p.m. eastern time at Westin Cypress Creek Hotel, 400 Corporate Drive, Fort Lauderdale, Florida 33334.

At this meeting the managing partners and professionals retained by the Partnership will be prepared to answer questions and deal with all the significant pending issues resulting from the Madoff catastrophe and will attempt to establish based upon the wishes of the partners and appropriate vote the course of conduct of the Partnership in protecting its interests and the interests of the partners.

It is anticipated that certain actions to be undertaken may require a vote. Any partner may attend in person or may attend by participating in a dial in conference call. Appropriate information will be established as to the method for dialing into this call once technical arrangements have been finalized with appropriate audio and conferencing facilities through the hotel. A subsequent notice will provide this information to you. Partners participating in person or by telephone will be entitled to speak and vote.

To the extent any partner is unable to participate either in person or by telephone the provisions of the Partnership Agreement provide in paragraph 8.04 that any partner may execute a signed, written consent to representation by another partner or representative. For your convenience we are



MEMORANDUM

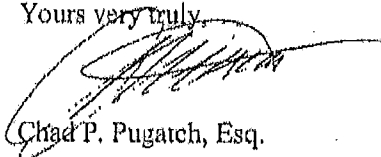
January 16, 2009

Page 2

attaching an appropriate form to be utilized if you decide to be represented by another partner or professional. This form should be **executed; notarized and returned to me prior to the date of the meeting**. The Partnership cannot allow for participation or voting other than by partners or authorized representatives.

Should you have any questions concerning the above please feel free to call upon me and I will attempt as best I can to clarify any of these matters. Please also be patient as to requests for information which have been made in advance of this meeting as the best method of disseminating answers to all questions is to have them answered for the benefit of all partners at the meeting.

Yours very truly,



Chad P. Pugatch, Esq.

CPP:be

AGENDA FOR PARTNERS' MEETING – S&P ASSOCIATES, P&S ASSOCIATES, SPJ INVESTMENTS, LTD. INCLUDING MEMBERS OF GUARDIAN ANGEL TRUST, LLC

ATTORNEY/CLIENT PRIVILEGE/WORK PRODUCT

I. INTRODUCTION

This meeting is open to Partners of S&P Associates, P&S Associates, SPJ Investments, LTD as well as members of Guardian Angel Trust, LLC and/or their authorized representatives. It is not open to the public or the press. This meeting is confidential and may include discussion of attorney/client privileged matters. It is not the intention of the Partnerships to waive any such confidentiality or privilege by the unknown presence of unauthorized individuals. PLEASE respect the privacy of this meeting and your Partners.

We have established the following agenda of items to be discussed at the Partners' meeting called pursuant to the notice of January 16, 2009. The purpose of this meeting is first and foremost to provide information to the Partners as to what has transpired since the arrest of Bernard Madoff (Madoff) and subsequent receivership and insolvency proceeding for Bernard L. Madoff Investment Securities, LLC (Madoff Securities). It is also the purpose of the meeting to commence the process of determination by the Partners as to how the Partnerships will react to this crisis and to determine the future course of action of the Partnerships.

You must first come to the realization that to some extent you are all in this together. These are general partnerships and each and every one of you have or will suffer losses due to the unfortunate circumstances which have transpired. You all have potential joint and several liability with regard to the Partnerships as well. The Managing Partners and their families stand alongside you in this regard. They have invested and suffered losses just as you have. They have been working full time since this crisis developed in order to protect the interests of the Partnerships and consequently to protect the interest of each individual Partner. With that in mind please respect the process. We will do our best to get everyone's questions answered and give everyone a thorough opportunity to speak and discuss the matters relevant to the Partnerships.

While we know everyone needs information and we will attempt to answer all relevant and appropriate questions it must be understood that we are, including the professionals retained to represent the Partnerships, still new to the situation and there is an ongoing learning curve as to the facts and legal principles applicable to the facts.

PLEASE BE PATIENT. To the extent we cannot provide you with answers (or satisfactory answers) we will endeavor to do so in future meetings or by future communications. It is unlikely we will conduct any actual voting at this meeting. We have determined that it would be more appropriate, fair and accurate to conduct such voting by subsequent written

ballot in order to allow each Partner to properly consider the issues and to assure proper tabulation of ballots in accordance with each Partner's percentage interest.

Again, after discussion of the Agenda items we will allow adequate time for questions and discussion.

II. INTRODUCTION OF PROFESSIONALS AND ROLE OF PROFESSIONALS

III. BACKGROUND – HOW HAVE WE GOTTEN HERE

A) The Madoff Scandal Evolves

B) The Madoff Securities Insolvency Proceedings

IV. AGENDA ITEMS (Please note we may deviate in order if appropriate)

A) Current Status of Partnerships

B) Filing of Claims

1) Partnerships

2) Individual Rights

C) Deadlines



D) Tax Issues Including Potential for Amending Returns

*What are actions of
the P/S affect what of
partner can do?*

E) The Insolvency Proceedings

1) Monitoring

2) Deadlines and Hearings

3) Defensive Measures which May Become Necessary

a) Claim Objections

b) Avoidance Actions ("Clawback")

4) Affirmative Claims Against Third Parties

5) Prospective Recovery

F) The \$800,000.00 Repayment to P&S Associates

1) Risk of Avoidance

2) Who has Rights in Funds

G) Future Operations of the Partnerships

1) Management

2) Costs and Professional Fees

3) Wind Down

H) Future Meetings and Communications

I) General Questions and Discussion

Attorney Contact Information

Insolvency Counsel

Rice Pugatch Robinson & Schiller P.A.

Chad P. Pugatch, Esq. (cpugatch@rprslaw.com)

Kenneth B. Robinson, Esq. (krobinson@rprslaw.com)

Travis L. Vaughan, Esq. (tvaughan@rprslaw.com)

101 NE 3rd Ave, Ste 1800

Fort Lauderdale, FL 33301

Telephone: (954) 462-8000

Facsimile: (954) 462-4300

For more information please visit our website at www.rprslaw.com.

Securities Counsel

Sallah & Cox, LLC

James D. Sallah, Esq. (jds@sallahcox.com)

Jeffrey Cox, Esq. (jcox@sallahcox.com)

2101 NW Corporate Blvd Ste 218

Boca Raton, Florida 33431

Telephone: (561) 989-9080

Facsimile: (561) 989-9020

For more information please visit our website at www.sallahcox.com

Timeline and Dates:

Summary of Events

- I. **On December 11, 2008** the SEC filed a complaint against Bernard L. Madoff Investment Securities, LLC in US District Court for the Southern district of NY, the same day the case was referred to the Bankruptcy Court for the Southern District of NY. [DE # 1]
 - a. Lee S. Richards is Appointed as Receiver: (presently to recover international possessions of Madoff Entities)
- II. **On December 15, 2008** the Distinct Judge found SIPC protections necessary for Madoff Entities.
 - a. The Securities and Investor Protection Corporation is a private corporation which most brokerages must belong to, much like the FDIC, to insure securities investments, and is governed by the Securities Investor Protection Act. The goal of SIPC is to return the actual customer securities and cash to investors when possible, and to advance money to customers when there are insufficient securities or funds held by the debtor to cover responsibilities to customers. However, there are limits to coverage.
 - b. Irving Picard is appointed SPIC Trustee and supersedes Receiver
- III. **On December 23, 2008**, the Bankruptcy Court Approved the Trustee's Notice of procedures and claims forms. [See Exhibits A-E]
- IV. **On January 2, 2009**, Claims Forms/Info Mailed Out.
- V. **On January 12, 2009**, Bankruptcy Court approved Trustee's request for authority to subpoena documents and examine witnesses.
- VI. **On January 21, 2009**, Trustee filed his motion to extend time to assume or reject leases. (hearing set for February 4, 2009).
- VII. **On January 29, 2008** Bankruptcy Court approved stipulation of Trustee with JP Morgan and Bank of New York Mellon for the Transfer or ≈\$534,900,000.00 from accounts held in the Debtor's Name

Important Deadlines/Dates:

January 12, 2009	Deadline for open Broker Claims
February 20, 2009 at 10:00 am	341 Meeting of Creditors will be held
March 4, 2009 (January 2 + 60days)	Deadline for customer claims to be <i>received</i> and retain greatest SIPA protections
July 2, 2009 (January 2, + 6 months)	Claims Bar Date: customer claims and creditor Claims must be <i>received</i> by this date for allowance

**** Deadlines are when the Trustee must *receive* claims.**

**UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK**

SECURITIES INVESTOR PROTECTION
CORPORATION,

Plaintiff-Applicant,

v.

BERNARD L. MADOFF INVESTMENT
SECURITIES LLC,

Defendant.

Adversary Proceeding

No. 08-01789-BRL

**NOTICE TO CUSTOMERS AND CREDITORS OF BERNARD L. MADOFF
INVESTMENT SECURITIES LLC AND TO ALL OTHER PARTIES IN INTEREST**

COMMENCEMENT OF LIQUIDATION PROCEEDING

NOTICE IS HEREBY GIVEN that on December 15, 2008, the Honorable Louis A. Stanton of the United States District Court for the Southern District of New York, entered an Order granting the application of the Securities Investor Protection Corporation ("SIPC") for issuance of a Protective Decree adjudicating that the customers of Bernard L. Madoff Investment Securities LLC (the "Debtor"), are in need of the protection afforded by the Securities Investor Protection Act of 1970, 15 U.S.C. §§ 78aaa *et seq.* ("SIPA"). Irving H. Picard, Esq. ("Trustee") was appointed Trustee for the liquidation of the business of the Debtor, and Baker & Hostetler LLP was appointed as counsel to the Trustee. Customers of the Debtor who wish to avail themselves of the protection afforded to them under SIPA are required to file their claims with the Trustee within sixty (60) days after the date of this Notice. Customers may file their claims up to six months after the date of this Notice; however, the filing of claims after the sixty (60) day period but within the six month period may result in less protection for the customer. Such claims should be filed with the Trustee at Irving



H. Picard, Esq., Trustee for Bernard L. Madoff Investment Securities LLC, Claims Processing Center, 2100 McKinney Ave., Suite 800, Dallas, TX 75201. **Customer claims will be deemed filed only when received by the Trustee.**

Forms for the filing of customers' claims are being mailed to customers of the Debtor as their name and addresses appear on the Debtor's books and records. Customers who do not receive such forms within seven (7) days from the date of this Notice may obtain them by writing to the Trustee at the address shown above.

Claims by broker-dealers for the completion of open contractual commitments must be filed with the Trustee at the above address within thirty (30) calendar days after December 11, 2008, that is January 12, 2009, as provided by 17 C.F.R. 300.303. **Broker-dealer claims will be deemed to be filed only when received by the Trustee.** Claim forms may be obtained by writing to the Trustee at the address shown above.

All other creditors of the Debtor must file formal proofs of claim with the Trustee at the address shown above within six (6) months after the date of this Notice. **All such claims will be deemed filed only when received by the Trustee.**

No claim of any kind will be allowed unless received by the trustee within six (6) months after the date of this Notice.

AUTOMATIC STAY OF ACTIONS AGAINST THE DEBTOR

NOTICE IS HEREBY GIVEN that as a result of the issuance of the Protective Decree, certain acts and proceedings against the Debtor and its property are stayed as provided in 11 U.S.C. § 362 and by order of the United States District Court for the Southern District of New York entered on December 15, 2008 by the Honorable Louis A. Stanton.

MEETING OF CREDITORS

NOTICE IS HEREBY GIVEN that the first meeting of customers and creditors will be held on February 20, 2009, at 10:00 a.m., at the Auditorium at the United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York 10004, at which time and place customers and creditors may attend, examine the Debtor, and transact such other business as may properly come before said meeting.

HEARING ON DISINTERESTEDNESS OF TRUSTEE AND COUNSEL TO THE TRUSTEE

NOTICE IS HEREBY GIVEN that on February 4, 2009, at 10:00 a.m., at Courtroom 601 of the United States Bankruptcy Court, Southern District of New York, One Bowling Green, New York, New York 10004, has been set as the time and place for the hearing before the Honorable Burton R. Lifland, United States Bankruptcy Judge, of objections, if any, to the retention in office of Irving H. Picard, Esq., as Trustee, and Baker & Hostetler LLP, as counsel to the Trustee, upon the ground that they are not qualified or not disinterested as provided in SIPA § 78eee(b)(6). Objections, if any, must be filed not less than five (5) days prior to such hearing, with a copy to be served on counsel for the Trustee at Baker & Hostetler LLP, 45 Rockefeller Plaza, New York, New York 10111, attn: Douglas E. Spelfogel, Esq., so to be received no fewer than five (5) days before the hearing.

NOTICE IS HEREBY GIVEN that copies of this Notice, the letter to customers, the customer claim form, and instructions as well as the SIPC brochure may be found on SIPC's

website at www.sipc.org under Proceedings/Liquidations and on the Trustee's website, www.madofftrustee.com. From time to time in the future, other updated information and notices concerning this proceeding may also be posted at SIPC's and/or the Trustee's website.

Dated: January 2, 2009
New York; New York

Irving H. Picard, Esq.
Trustee for the Liquidation of the
Business of Bernard L. Madoff Investment
Securities LLC

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

TO ALL CUSTOMERS OF BERNARD L. MADOFF INVESTMENT SECURITIES LLC:

Enclosed are the following documents concerning the liquidation of the business of Bernard L. Madoff Investment Securities LLC (the "Debtor"):

1. A Notice;
2. A Customer Claim Form with Instructions; and
3. A brochure entitled "How SIPC Protects You."

You are urged to read the enclosed documents carefully. They explain the steps you must take to protect any rights and claims you may have in this liquidation proceeding.

The Customer Claim form should be filled out by you and mailed to Irving H. Picard, Esq., Trustee for the Liquidation of the Business of Bernard L. Madoff Investment Securities LLC at: Irving H. Picard, Esq., Trustee for Bernard L. Madoff Investment Securities LLC, Claims Processing Center, 2100 McKinney Ave., Suite 800, Dallas, TX 75201. A return envelope for the completed Customer Claim form is enclosed. Please make a copy of the completed Customer Claim form for your own records.

Your Customer Claim form will not be deemed to be filed until received by the Trustee. It is strongly recommended your claim be mailed certified mail, return receipt requested. Your return receipt will be the only document you will receive that shows your claim has been received by the Trustee.

If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received. It is also important that you provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of any cash amounts and any securities given to the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

While your claim is being processed, you may be requested to file additional information or documents with the Trustee to support the validity of your claim.

It is your responsibility to report accurately all securities positions and money balances in connection with your account with the Debtor. A false claim or the retention of property to which



you are not entitled may make you liable for damages and criminal penalties. If you cannot precisely calculate the amount of your claim, however, you may file an estimated claim.

One of the purposes of the liquidation is to return securities and cash due to customers as promptly as practicable. In that connection, funds of the Securities Investor Protection Corporation may be utilized to pay valid customer claims relating to securities and cash up to a maximum amount of \$500,000.00 for each customer, including up to \$100,000.00 for claims for cash, as provided in the Securities Investor Protection Act of 1970, as amended ("SIPA"). The enclosed brochure provides information concerning the protection afforded by SIPA.

Customers' telephone inquiries delay the liquidation. The time of personnel who would otherwise be at work to speed the satisfaction of customers' claims is required for such calls.

Your cooperation in promptly returning the completed Customer Claim form with all supporting documentation to the Trustee is in your best interest as it will help speed the administration of the liquidation proceeding.

Dated: January 2, 2009
New York, New York

Irving H. Picard, Esq.
Trustee for the Liquidation of the
Business of Bernard L. Madoff Investment
Securities LLC

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

READ CAREFULLY

INSTRUCTIONS FOR COMPLETING CUSTOMER CLAIM FORM

These instructions are to help you complete the customer claim form enclosed. If Bernard L. Madoff Investment Securities LLC ("Broker") owes you cash or securities and you wish to claim them, the trustee must receive your claim on or before the date specified on the claim form. An improperly completed claim form will not be processed but will be returned to you and, consequently, will cause a delay in the satisfaction of your claim.

Item 1 is to be completed if on the date shown, the Broker owed you cash or if you owed the Broker cash.

If the Broker owes money to you, please indicate the amount in the space provided [Item 1a]. If you owe the Broker money, please so indicate in the space provided [Item 1b]. If the Broker owes you securities and you wish to receive those securities without deduction, then you must enclose your check for the amount shown in Item 1c payable to "Irving H. Picard, Esq., Trustee for the Broker." **Payments not enclosed with this claim form will not be accepted by the trustee for purposes of determining what securities are to be distributed to you.**

Item 2 deals with securities (including any options) held for you. If the Broker is holding securities for you or has failed to deliver securities to you, please indicate by checking the appropriate box under Item 2 and set forth in detail the information required with respect to the date of the transaction, the name of the security and the number of shares or face value of bonds. With respect to options, set forth number and type of options, the exercise price and expiration date, e.g., 3 options [call] or [put] Xerox at 70 2x October 81. **PLEASE DO NOT CLAIM ANY SECURITIES YOU ALREADY HAVE IN YOUR POSSESSION.**

It would expedite satisfaction of your claim if you enclose copies of:

1. Your last account statement;



2. An explanation of any differences between cash balances and securities on your last account statement and cash balances and securities you claim;
3. Purchase and sale confirmations and canceled checks covering the items referred to on your customer claim form; and
4. Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.
5. Any other documentation which may assist the processing of your claim, such as correspondence, receipts, etc. In particular, if, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

Items 3 through 9 must each be marked and details supplied where appropriate.

A claim form must be filed for each account.

When To File

There are two deadlines for filing customer claims. One is set by the bankruptcy court for customer claims and one is set by the law for all claims.

The bankruptcy court has set March 4, 2009 as the final day for filing customer claims. If your claim is received by the Trustee after March 4, 2009 but on or before July 2, 2009, your claim is subject to delayed processing and to being satisfied on terms less favorable to you.

The law governing this proceeding absolutely bars the allowance of any claim, including a customer claim, not actually received by the trustee on or before July 2, 2009. Neither the Trustee nor SIPC has authority to grant extensions of time for filing of claims, regardless of the reason. If your claim is received even one day late, it will be disallowed.

Please file well in advance so that there will be time to re-file if, for instance, your claim is lost in the mail.

Where To File

The completed and signed claim form, together with supporting documents should be mailed **promptly** in the enclosed envelope to:

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

***** PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - ***
RETURN RECEIPT REQUESTED**

Your claim is not filed until received by the Trustee. If the Trustee does not receive your claim, although timely mailed, you could lose all your rights against the Broker. Your return receipt will be the only document you will receive that shows your claim has been received by the Trustee.

**THIS INSTRUCTION SHEET IS FOR YOUR FILE - DO NOT RETURN
YOU SHOULD RETAIN A COPY OF THE COMPLETED CLAIM FORM FOR
YOUR RECORDS.**

CUSTOMER CLAIM

Claim Number _____

Date Received _____

BERNARD L. MADOFF INVESTMENT SECURITIES LLC

In Liquidation

DECEMBER 11, 2008

(Please print or type)

Name of Customer: _____

Mailing Address: _____

City: _____ State: _____ Zip: _____

Account No.: _____

Taxpayer I.D. Number (Social Security No.): _____

NOTE: BEFORE COMPLETING THIS CLAIM FORM, BE SURE TO READ CAREFULLY THE ACCOMPANYING INSTRUCTION SHEET. A SEPARATE CLAIM FORM SHOULD BE FILED FOR EACH ACCOUNT AND, TO RECEIVE THE FULL PROTECTION AFFORDED UNDER SIPA, ALL CUSTOMER CLAIMS MUST BE RECEIVED BY THE TRUSTEE ON OR BEFORE March 4, 2009. CLAIMS RECEIVED AFTER THAT DATE, BUT ON OR BEFORE July 2, 2009, WILL BE SUBJECT TO DELAYED PROCESSING AND TO BEING SATISFIED ON TERMS LESS FAVORABLE TO THE CLAIMANT. PLEASE SEND YOUR CLAIM FORM BY CERTIFIED MAIL - RETURN RECEIPT REQUESTED.

1. Claim for money balances as of December 11, 2008:

- a. The Broker owes me a Credit (Cr.) Balance of \$ _____
- b. I owe the Broker a Debit (Dr.) Balance of \$ _____
- c. If you wish to repay the Debit Balance,
please insert the amount you wish to repay and
attach a check payable to "Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC."
If you wish to make a payment, it must be enclosed
with this claim form. \$ _____
- d. If balance is zero, insert "None." _____

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2. Claim for securities as of December 11, 2008:

PLEASE DO NOT CLAIM ANY SECURITIES YOU HAVE IN YOUR POSSESSION.

- | | <u>YES</u> | <u>NO</u> |
|---|------------|-----------|
| a. The Broker owes me securities | _____ | _____ |
| b. I owe the Broker securities | _____ | _____ |
| c. If yes to either, please list below: | | |

Date of Transaction (trade date)	Name of Security	Number of Shares or Face Amount of Bonds	
		The Broker Owes Me (Long)	I Owe the Broker (Short)
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

Proper documentation can speed the review, allowance and satisfaction of your claim and shorten the time required to deliver your securities and cash to you. Please enclose, if possible, copies of your last account statement and purchase or sale confirmations and checks which relate to the securities or cash you claim, and any other documentation, such as correspondence, which you believe will be of assistance in processing your claim. In particular, you should provide all documentation (such as cancelled checks, receipts from the Debtor, proof of wire transfers, etc.) of your deposits of cash or securities with the Debtor from as far back as you have documentation. You should also provide all documentation or information regarding any withdrawals you have ever made or payments received from the Debtor.

Please explain any differences between the securities or cash claimed and the cash balance and securities positions on your last account statement. If, at any time, you complained in writing about the handling of your account to any person or entity or regulatory authority, and the complaint relates to the cash and/or securities that you are now seeking, please be sure to provide with your claim copies of the complaint and all related correspondence, as well as copies of any replies that you received.

PLEASE CHECK THE APPROPRIATE ANSWER FOR ITEMS 3 THROUGH 9.

NOTE: IF "YES" IS MARKED ON ANY ITEM, PROVIDE A DETAILED EXPLANATION ON A SIGNED ATTACHMENT. IF SUFFICIENT DETAILS ARE NOT PROVIDED, THIS CLAIM FORM WILL BE RETURNED FOR YOUR COMPLETION.

	<u>YES</u>	<u>NO</u>
3. Has there been any change in your account since December 11, 2008? If so, please explain.	_____	_____
4. Are you or were you a director, officer, partner, shareholder, lender to or capital contributor of the broker?	_____	_____
5. Are or were you a person who, directly or indirectly and through agreement or otherwise, exercised or had the power to exercise a controlling influence over the management or policies of the broker?	_____	_____
6. Are you related to, or do you have any business venture with, any of the persons specified in "4" above, or any employee or other person associated in any way with the broker? If so, give name(s)	_____	_____
7. Is this claim being filed by or on behalf of a broker or dealer or a bank? If so, provide documentation with respect to each public customer on whose behalf you are claiming.	_____	_____
8. Have you ever given any discretionary authority to any person to execute securities transactions with or through the broker on your behalf? Give names, addresses and phone numbers.	_____	_____
9. Have you or any member of your family ever filed a claim under the Securities Investor Protection Act of 1970? If so, give name of that broker.	_____	_____

Please list the full name and address of anyone assisting you in the preparation of this claim form: _____

If you cannot compute the amount of your claim, you may file an estimated claim. In that case, please indicate your claim is an estimated claim.

IT IS A VIOLATION OF FEDERAL LAW TO FILE A FRAUDULENT CLAIM. CONVICTION CAN RESULT IN A FINE OF NOT MORE THAN \$50,000 OR IMPRISONMENT FOR NOT MORE THAN FIVE YEARS OR BOTH.

THE FOREGOING CLAIM IS TRUE AND ACCURATE TO THE BEST OF MY INFORMATION AND BELIEF.

Date _____ Signature _____

Date _____ Signature _____

(If ownership of the account is shared, all must sign above. Give each owner's name, address, phone number, and extent of ownership on a signed separate sheet. If other than a personal account, e.g., corporate, trustee, custodian, etc., also state your capacity and authority. Please supply the trust agreement or other proof of authority.)

**This customer claim form must be completed and mailed promptly,
together with supporting documentation, etc. to:**

Irving H. Picard, Esq.,
Trustee for Bernard L. Madoff Investment Securities LLC
Claims Processing Center
2100 McKinney Ave., Suite 800
Dallas, TX 75201

SIPC

Securities Investor Protection Corporation
805 15th Street, N.W., Suite 800
Washington, D.C. 20005-2215
Tel: 202.371.2300 | Fax: 202.371.6728
Email: cas@sicp.org

SIPC



Brokerage firms that experience serious financial difficulties will not be shut down overnight while one called "liquidation," previously. The good news is that such disasters do not happen any more, thanks to the combined efforts of securities regulators (the U.S. Securities and Exchange Commission and state securities regulators), and the industry self-regulatory organization (the NASD and stock exchanges). Brokerage firms that are in trouble in the United States. Even after a brokerage firm encounters financial difficulty, it usually has all of its assets owned to its customers, and can efficiently transfer those assets to another brokerage without a liquidation proceeding.

However, a small handful of brokerage firms do encounter more severe financial difficulties, including customer assets that may be missing due to theft. These are the instances where the Securities Investor Protection Corporation (SIPC) steps in to cover or replace customer cash and securities within certain limits set by law. SIPC was created in 1970 by Congress under the Securities Investor Protection Act (SIPPA) to protect the interests of investors and to help restore confidence in the integrity of the American securities markets. Nearly all brokerage firms registered with the U.S. Securities and Exchange Commission are required by law to be members of SIPC.

You can find SIPC on the Web at <http://www.sipc.org>.





HOW TO CLIP TO BROKERAGE LIQUIDATION WITH CONFIDENCE

the brokerage firm about any discrepancy between your records and those of the firm. If you have not already done so and your brokerage firm is facing a liquidation proceeding, make sure to carefully review your account statement(s) in the way that is described here.

2. Make sure the trustee in the liquidation proceeding has your correct address. Have you moved to a different residence recently? Are you transaction documents not arriving in the mail? The trustee will mail a claim form to every customer at the address listed in the brokerage firm's records. If the brokerage firm records relied upon by a trustee aren't up to date, you may not receive a claim form, and that could leave you at a serious disadvantage in the liquidation proceeding. If you don't get a notification from the trustee in a week or two after the liquidation proceeding is announced, finish by going to the SIPC Web site (<http://www.sipc.org>), find the information about your firm, and then contact the trustee as directed and your current contact information. You may also want to print out the form from the SIPC Web site (<http://www.sipc.org>) / Asked

3. Print, fill out and submit the claim form in a timely way. The burden is on you to complete the form and then return it to the trustee on time. Make sure that you fill out the form in full and include a copy of your records. Send the claim form and any necessary documents - not a photograph! Submit the claim form by certified mail so that you have proof of delivery. If you are not sure if the trustee received your claim form, print the claim form and send it by certified mail to the trustee. If you are not sure if the trustee received your claim form, print the claim form and send it by certified mail to the trustee. If you are not sure if the trustee received your claim form, print the claim form and send it by certified mail to the trustee.

1. I didn't get a claim form. What should I do?

2. Go to SIPC's Web site at <http://www.sipc.org>. Shortly after a liquidation proceeding starts, SIPC will post a copy of the claim form on its Web site. While you cannot file a claim electronically, you can print out the claim form on the Web site and send it in. You also can consult the SIPC Web site to find the address to use to write to the trustee and request a claim form.

3. I think I was a victim of fraud. My broker convinced me to buy securities that went down sharply. Can SIPC return the amount of my initial investment?

No, SIPC returns the current value of your eligible holdings at a brokerage firm. If your securities have gone down in value, that is just part of the normal risk involved in being an investor. On the other hand, if your securities have gone up in value since you purchased them, SIPC will endeavor to return those securities to you at their current value. You may have a "general creditor claim" for your market losses, but that is not something that falls within the scope of SIPC. Funds from SIPC cannot be used in any damage claims based on fraud.

4. How long will it take for me to get control of my account again?

Every liquidation proceeding is different. In some instances, a trustee has been able to transfer accounts in as little as one to three weeks. However, if the records of the defunct brokerage firm are in disarray or if for any other reason it is not possible to transfer your

account to a financially healthy brokerage firm, the process may take more time. You can sit down on the delays by filing your claim promptly, correctly and with all required documentation.

5. After the liquidation proceeding involving my "old" brokerage firm started, I received a notice that my account was transferred to another brokerage firm. Does that mean I don't have to bother with the claim form?

No, you should still complete the claim form anyway and return it to the trustee. There are a number of things which might go wrong with a transfer of your assets to the new brokerage firm. Your account may be rejected by the new firm, or returned to the trustee for some other reason. If anything does in fact go wrong with the transfer of your account, the claim form will be the only way you will be able to receive your assets. Fill out the claim form and return it even if you have been told your account has been transferred.

6. I don't understand how to fill in the claim form. Where can I get help?

You can find a step-by-step guide to filling out your claim form on the SIPC Web site at <http://www.sipc.org>. Keep in mind that your claim form cannot be filed electronically. However, you can use the SIPC Claim Form Online Center to fill out your form. If you do so, you must still print out and mail the completed form and all required attachments to the trustee. If you are not sure if the trustee received your claim form, print the claim form and send it by certified mail to the trustee. If you are not sure if the trustee received your claim form, print the claim form and send it by certified mail to the trustee. If you are not sure if the trustee received your claim form, print the claim form and send it by certified mail to the trustee.

EXHIBIT 4

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

CASE NO: 12-34121 (07)

Complex Litigation Unit

PHILIP J. VON KAHLE, as Conservator of
P&S ASSOCIATES, GENERAL PARTNERSHIP
and S&P ASSOCIATES, GENERAL
PARTNERSHIP,

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE TRUST,
a charitable trust, DIANE M. DEN BLEYKER,
an individual, et al

Defendants. _____/

AFFIDAVIT OF ROBERT A. UCHIN

STATE OF FLORIDA)
)ss
COUNTY OF BROWARD)

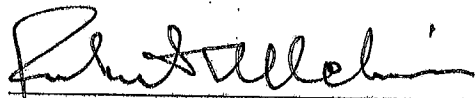
BEFORE ME, the undersigned authority, personally appeared ROBERT A. UCHIN, who,
first being duly sworn, deposes and states as follows:

1. My name is ROBERT A. UCHIN. I am over the age of eighteen and I have personal
knowledge of the matters set forth below in this Affidavit.

CASE NO: 12-34121 (07)

2. I am the sole trustee of the ROBERT A. UCHIN REVOCABLE TRUST.
3. On or about November 13, 2012, on behalf of the ROBERT A. UCHIN REVOCABLE TRUST, I received and reviewed correspondence from Margaret J. Smith, as Managing General Partner of P&S Associates, General Partnership. This letter is commonly referred to as a "demand letter" and is attached as **Exhibit "A"** to this Affidavit.
4. Attached to the demand letter was a detailed account statement of the funds contributed to and distributed from the ROBERT A. UCHIN REVOCABLE TRUST from December 17, 2003 to January 23, 2008.
5. The attached demand letter and account statement are true and correct copies of the documents that I received from Ms. Margaret J. Smith, as Managing General Partner of P&S Associates, General Partnership.
6. According to the account statement attached to the demand letter, no distribution was made or received by ROBERT A. UCHIN REVOCABLE TRUST within the last five years.
7. Under penalty of perjury, I state the foregoing is true and correct.

FURTHER AFFIANT SAYETH NAUGHT.



ROBERT A. UCHIN, On behalf of
ROBERT A. UCHIN REVOCABLE TRUST

Sworn to and subscribed before me this 25 day of October, 2013, by ROBERT A.

CASE NO: 12-34121 (07)

UCHIN, on behalf of ROBERT A. UCHIN REVOCABLE TRUST, who is personally known to me

or has produced _____ as identification.

Katherine M. Coveney
(Signature of Notary)

KATHERINE M. COVENEY
(Name of Notary Typed or
printed or stamped)
NOTARY PUBLIC





November 13, 2012

Robert Uchln Rev Trust
501 SW 7th Ave
Ft. Lauderdale, FL 33315

Re: P&S Associates, General Partnership
Case No.: 12-24051

Dear Sir or Madam:

Please be advised that on August 29, 2012, Michael D. Sullivan resigned and Margaret J. Smith was appointed as Managing General Partner of P&S Associates, General Partnership ("P&S" or the "Partnership"). Pursuant to §8.02 of the Amended and Restated Partnership Agreement dated December 1994, "the Managing General Partner [is] authorized and empowered to carry out and implement any and all purposes of the Partnership" including but not limited to (d) "to take any actions and to incur any expense on behalf of the Partnership that may be necessary or advisable in connection with the conduct of the Partnership's affairs".

Review of the Partnership books and records as of December 31, 2008 indicates you received funds in excess of contributions totaling **\$92,946.21**. Enclosed for your reference as **Exhibit A** is the detail of the funds contributed and funds disbursed from your capital account from December 1992 through December 2008. The immediate return of funds totaling \$92,946.21 to P&S is hereby requested.

To encourage a speedy and effective resolution of this matter prior to the commencement of litigation against you, we will accept **\$83,651.59** in full satisfaction of the amount claimed, if paid within 10 calendar days of the date of this letter. This represents a 10% discount of the amount which the Partnership may sue you for if this matter is not resolved as set forth above.

Accordingly, we demand payment of **\$83,651.59** in immediately available U.S. funds within 10 calendar days of the date of this letter, payable to:

Berger Singerman, LLP Trust Account
Attn: Etan Mark, Esq.
1450 Brickell Avenue
Suite 1900
Miami, FL 33131

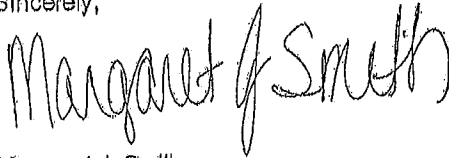
In the absence of a timely, conforming payment, Berger Singerman, on behalf of P&S, will take appropriate action, including the filing of a Complaint seeking recovery of all sums due, plus interest and costs of collection.

EXHIBIT A

November 13, 2012
Page 2

Be assured that we want to treat everyone fairly and to minimize the cost of responding to this demand letter for return of funds. Should you wish to do so, we are willing to schedule a call or meeting with you to discuss this matter. However, because time is of the essence, and to avoid litigation, we must receive either payment, a request for a timely call or meeting or an explanation (including copies of all cancelled checks, wire transfer advices and relevant agreements) of why you do not owe the sum demanded within 10 calendar days of this letter. If we elect to forbear from the commencement of litigation, entry into an acceptable tolling agreement may be required. To discuss this matter further, you may contact me via email at msmith@glassrathner.com or by phone at 805-358-6092.

Sincerely,



Margaret J. Smith
msmith@glassrathner.com

P & S Associates, General Partnership
 General Partner Statement - Cash Basis

Partner	Account	Original Date	Statement Date	Original Amount	Current Amount	Balance	Debit	Credit	Balance
SouthTrust	39-078-673		12/17/03			Robert Uohlin Rev Trust	\$ 160,000.00	\$ -	
SouthTrust	39-078-673		02/27/04			Robert Uohlin Rev Trust	60,000.00	-	
BB&T	0387		08/31/04			Robert Uohlin Rev Trust	60,000.00	-	
BB&T	0387		10/03/07	2479		Robert Uohlin Rev Trust	-	100,000.00	
BB&T	0387		01/07/08	2518		Robert Uohlin Rev Trust	-	238,761.16	
BB&T	0387		01/23/08	2533		Robert Uohlin Rev Trust	-	4,195.05	
Robert Uohlin Rev Trust Total							\$ 260,000.00	\$ 342,946.21	\$ (92,946.21)

DRAFT
 Privileged and Confidential