

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

CASE NO. 12-034123
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.

MICHAEL D. SULLIVAN, an individual,
STEVEN JACOB, an individual, MICHAEL D.
SULLIVAN & ASSOCIATES, INC., a Florida
corporation, STEVEN F. JACOB, CPA &
ASSOCIATES, INC., a Florida corporation,
FRANK EVELLINO, an individual, MICHAEL
BIENES, an individual, KELCO FOUNDATION,
INC., a Florida Non Profit Corporation, VINCENT
T. KELLY, an individual, VINCENT BARONE, an
individual, EDITH and SAM ROSEN, individuals,
PREMIER MARKETING SERVICES, INC., a
Florida Corporation, and SCOTT HOLLOWAY, an
individual,

Defendants.

STEVEN JACOB AND STEVEN F. JACOB, CPA & ASSOCIATES, INC.'s
AMENDED* ANSWER AND AFFIRMATIVE DEFENSES TO
PLAINTIFFS' AMENDED COMPLAINT

**Amended to correct style of case only*

STEVEN JACOB and STEVEN F. JACOB, CPA & ASSOCIATES, INC., by and through
undersigned counsel, file their Answer and Affirmative Defenses to Plaintiffs' Complaint as follows:

1. Denied.
2. Denied.
3. Admitted.

4. Admitted.
5. Admitted.
6. Without knowledge, and therefore denied.
7. Without knowledge, and therefore denied.
8. Admitted.
9. Denied.
10. Without knowledge, and therefore denied.
11. Without knowledge, and therefore denied.
12. Without knowledge, and therefore denied.
13. Without knowledge, and therefore denied.
14. Without knowledge, and therefore denied.
15. Without knowledge, and therefore denied.
16. Denied.
17. Denied.
18. Denied.
19. Denied.
20. Denied.
21. Denied.
22. Denied.
23. Denied.
24. Denied.
25. Denied.
26. Denied.
27. Denied.
28. Denied.
29. Denied.

30. Denied.
31. Denied.
32. Denied.
33. Denied.
34. Denied.
35. Denied.
36. Denied.
37. Denied.
38. Denied.
39. Denied.
40. Denied.
41. Denied.
42. Denied.
43. Admitted.
44. Admitted.
45. Admitted.
46. Without knowledge, and therefore denied.
47. Without knowledge, and therefore denied.
48. Not against this Defendant and therefore not responding.
49. Not against this Defendant and therefore not responding.
50. Not against this Defendant and therefore not responding.
51. Not against this Defendant and therefore not responding.
52. Denied.
53. Without knowledge, and therefore denied.
54. Denied.
55. Denied.

56. Denied.
57. Denied.
58. Denied.
59. Denied.
60. Denied.
61. Denied.
62. In part, calls for legal conclusion, and therefore denied.
63. Denied.
64. Denied.
65. Denied.
66. Denied.
67. Denied.
68. Denied.
69. Denied.
70. Denied.
71. Without knowledge, and therefore denied.
72. Denied.
73. Denied.
74. Denied.
75. Denied.
76. Without knowledge, and therefore denied.
77. Without knowledge, and therefore denied.
78. Denied.
79. Denied.
80. Denied.
81. Denied.

82. Denied.

83. Denied.

84. Denied.

85. Denied.

86. Denied.

87. Denied.

88. Denied.

89. Denied.

90. Denied.

91. Denied.

92. Denied.

93. Denied.

94. Denied.

95. Denied.

96. Denied.

97. Denied.

98. Denied.

99. Denied.

100. Denied.

101. Denied.

102. Denied.

103. Denied.

104. Denied.

105. Denied.

106. Denied.

107. Denied.

- 108. Denied.
- 109. Denied.
- 110. Denied.
- 111. Denied.
- 112. Denied.
- 113. Denied.
- 114. Denied.
- 115. Denied.
- 116. Denied.
- 117. Denied.
- 118. Denied.
- 119. Denied.
- 120. Denied.
- 121. Denied.
- 122. Denied.
- 123. Denied.

FIRST AFFIRMATIVE DEFENSE

The Plaintiffs' claims are barred by the applicable Statute of Limitations.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true copy of the foregoing was furnished by E-service to:

LEONARD K. SAMUELS, ESQ. lsamuels@bergersingerman.com and **ETAN MARK, ESQ.** emark@bergersingerman.com, Attorneys for Plaintiff, at Berger Singerman, 350 East Las Olas Blvd, Suite 1000, Fort Lauderdale, FL 33301

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TRIPP SCOTT, P.A.
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