

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

CASE NO. 12-034123
COMPLEX LITIGATION UNIT

MARGARET J SMITH as Managing General
Partner of P&S ASSOCIATES, GENERAL
PARTNERSHIP, a Florida limited partnership and
S&P ASSOCIATES, GENERAL PARTNERSHIP,
a Florida limited partnership; 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 AVELLINO, an individual, MICHAEL
BIENES, an individual, KELCO FOUNDATION,
INC., a Florida Non Profit Corporation, and
VINCENT T. KELLY, an individual,

Defendants.

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

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

THOMAS M. MESSANA, ESQ. tmessana@messna-law.com, Attorney for Conservator, at Messana, P.A., 401 E. Las Olas Boulevard, Suite 1400, Fort Lauderdale, FL 33301

GARY A. WOODFIELD, ESQ. gwoodfield@haileshaw.com; bpetroni@haileshaw.com; eservices@haileshaw.com, Attorneys for Defendant Frank Avellino, at Haile, Shaw & Pfaffenberger, P.A., 660 U.S. Highway One, Third Floor, North Palm Beach, FL 33408

and a courtesy copy hand delivered to Judge Streitfeld, this 11th day of April, 2014.

TRIPP SCOTT, P.A.
Attorneys for Defendants,
STEVEN JACOB and STEVEN F. JACOB, CPA
& ASSOCIATES, INC.
110 S.E. 6th Street, 15th Floor
Fort Lauderdale, FL 33301
Telephone: (954) 525-7500
Facsimile: (954) 761-8475

By: s/Peter G. Herman

Peter G. Herman
Fla. Bar No. 353991

Primary:
pgh@trippscott.com,
asg@trippscott.com
Secondary:
ele@trippscott.com
rep@trippscott.com