

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.

IN THE CIRCUIT COURT OF THE 17<sup>th</sup>  
JUDICIAL CIRCUIT, IN AND FOR  
BROWARD COUNTY, FLORIDA

CASE NO: 12-34121(07)

Complex Litigation Unit

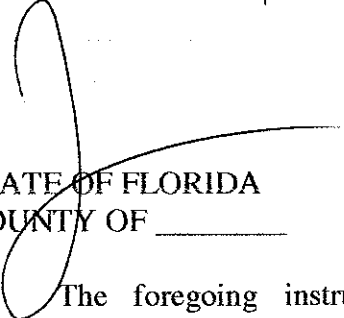
**AFFIDAVIT OF VALERIE JUDD**

Before me, appeared Valerie Judd who upon being sworn, deposes and says:

- Neither James Judd nor I were ever given a copy of the Amended Partnership Agreement of S & P Associates, which Plaintiffs have attached to the Third Amended Complaint.
- James Judd did not sign the page attached here to as Exhibit 1 or either of the checks attached hereto as Exhibit 2.
- The signatures on Exhibit 1 and 2 hereto are mine.
- No “quarterly distributions” or “annual distributions” were made to, or received by, James Judd or me from S&P Associates.
- As shown on Exhibit 1 hereto, “quarterly distributions” were “reinvested in the Partnership” and became Capital Contributions.
- The only monies received by either James Judd or me from S&P Associates were returns of Capital Contributions received when I made requests to withdraw Capital Contributions when there were needed for our living expenses.
- As shown on the Schedule K-1 (Form 1065) provided by S&P Associates (Exhibit 3 hereto), the balance for the Capital Account for James Judd and Valerie Judd on December 31, 2007 was \$113,568.00.
- All of the monies received from S&P Associates and withdrawals that were made during 2008 were withdrawals of the Capital invested prior to December 31, 2007 from that Capital account.

- No quarterly distributions of income were made to or received by James Judd or me from S&P Associates.

Dated this 24 day of April, 2014.



Valerie Judd

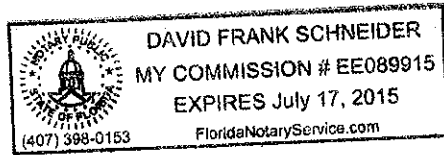
STATE OF FLORIDA  
COUNTY OF \_\_\_\_\_

The foregoing instrument was acknowledged before me this 24 day of April, 2014 by Valerie Judd, who is  personally known to me, or produced identification FLA. DR. LICENSE.

Notary Public



Name of Notary (Typed, Printed or Stamped)



Complete #1, #2, and Exhibit A and mail this page only with check made payable to "S&P Associates, G/P" to:

S & P ASSOCIATES, General Partnership  
c/o SULLIVAN & POWELL  
6550 N. Federal Hwy., Suite 210  
Ft. Lauderdale, FL 33308-1404

1) The parties hereto have executed this Agreement by the signature and date set forth below.  
(sign and date)

\_\_\_\_\_  
*James Ludd*  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Date: \_\_\_\_\_  
Date: 7/14/2000  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_

2) Please check one of the following:

I elect to receive my distributions on a quarterly basis (payable at 12%).

I elect to have my quarterly distribution reinvested in the Partnership.

*mail  
7/24/00*

**EXHIBIT A (Title of Your Account)**

Name, Address  
Telephone # and Fax #

Soc. Sec. # or  
Federal ID#

Capital Contribution

James Ludd + Valerie  
Bruce Judd      944-28-4582      100 K  
2421 Barcelona Drive  
Ft. Lauderdale FL  
33301

tel 954 467 2721      123-62-3565  
954 462-2334

**JAMES JUDD**  
**VALERIE BRUCE JUDD**  
 2421 BARCELONA DR  
 FORT LAUDERDALE, FL 33301

**SchwabOne** 141  
3-5  
310

*July 17 192000*

Pay to the order of Sr P Associates / General Partnership 100,000.  
One hundred thousand Dollars

**Charles Schwab**  
PNB BANK N.A.  
Philadelphia, PA

For \_\_\_\_\_

\*0310000531 7011125896 20141

© HARLAND 1993

**RECEIVED**  
 JUL 24 2003  
 BY: *SM*

JAMES JUDD  
2421 BARCELONA DRIVE 954-467-2721  
FT. LAUDERDALE, FL 33301

63-985-14 2264  
680  
15002018  
DATE Oct 15, 2000

PAY TO THE ORDER OF S+P Associates \$ 80,000.  
Eighty thousand DOLLARS

Northern Trust Bank of Florida N.A.  
FT. LAUDERDALE, Florida

MEMO \_\_\_\_\_  
⑆066009650⑆1416002918⑆ 2264

*rec'd 10/17/00*

Schedule K-1 (Form 1065)

2007

Final K-1 Amended K-1 OMB No. 1545-0099

Department of the Treasury Internal Revenue Service

For calendar year 2007, or tax year beginning ending

Partner's Share of Income, Deductions, Credits, etc.

See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number 65-0371254

B Partnership's name, address, city, state, and ZIP code S & P ASSOCIATES, GENERAL PARTNERSHIP MICHAEL SULLIVAN, GENERAL PARTNER 6550 N. FEDERAL HWY., SUITE 210 FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return OGDEN, UT

D Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

289-64-2983

F Partner's name, address, city, state, and ZIP code

JAMES JUDD & VALERIA BRUCE JUDD 2421 BARCELONA DRIVE FT LAUDERDALE, FL 33301

G General partner or LLC member-manager Limited partner or other LLC member

H Domestic partner Foreign partner

I What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

Table with columns: Beginning, Ending, Profit, Loss, Capital. Values: 0.3618177%, 0.3618177%, 0.3618177%, 0.3618177%, 0.3618177%

K Partner's share of liabilities at year end:

Table with columns: Nonrecourse, Qualified nonrecourse financing, Recourse. Values: \$, \$, -97.

L Partner's capital account analysis:

Table with columns: Beginning capital account, Capital contributed during the year, Current year increase (decrease), Withdrawals & distributions, Ending capital account. Values: \$ 181375., \$, \$ 12193., \$( 80000.), \$ 113568.

Tax basis GAAP Section 704(b) book Other (explain)

Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items

Table with 15 rows: 1 Ordinary business income (loss) 0., 2 Net rental real estate income (loss), 3 Other net rental income (loss), 4 Guaranteed payments, 5 Interest income, 6a Ordinary dividends 1279., 6b Qualified dividends, 7 Royalties, 8 Net short-term capital gain (loss) 7374., 9a Net long-term capital gain (loss) 6626., 9b Collectibles (28%) gain (loss), 9c Unrecaptured sec 1250 gain, 10 Net section 1231 gain (loss), 11 Other income (loss), 12 Section 179 deduction, 13 Other deductions K\* STMT, 14 Self-employment earnings (loss) A 0., 15 Credits, 16 Foreign transactions, 17 Alternative min tax (AMT) items, 18 Tax-exempt income and nondeductible expenses, 19 Distributions A 80000., 20 Other information A 1279., B 3086.

\*See attached statement for additional information.

For IRS Use Only

JWA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2007

EXHIBIT 3