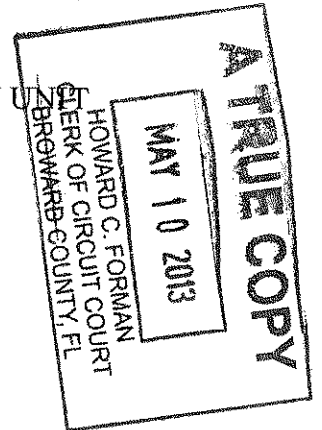


IN THE CIRCUIT COURT OF THE  
SEVENTEENTH JUDICIAL  
CIRCUIT, IN AND FOR  
BROWARD COUNTY, FLORIDA

CASE NO. 12-24051 (07)  
COMPLEX LITIGATION U



MATTHEW CARONE, as Trustee for the Carone Marital Trust # 2 UTD 1/26/00, Carone Gallery, Inc. Pension Trust, Carone Family Trust, Carone Martial Trust #1 UTD 1/26/00 and Matthew D. Carone Revocable Trust, JAMES JORDAN, as Trustee for the James A. Jordan Living Trust, ELAINE ZIFFER as individual and FESTUS AND HELEN STACY FOUNDATION, INC., a Florida corporation,

Plaintiffs,

v.

MICHAEL D. SULLIVAN

Defendant

**OBJECTION TO NOTICE OF INTENT TO THE ISSUANCE OF  
SUBPOENA UPON FRESH START TAX AND INCORPORATED  
MEMORANDUM OF LAW**

Steven Jacob, (“Jacob”) as a partner controlling 40% of the S&P General Partnership (“S&P”) and the general manager of Fresh Start Tax a limited liability corporation hereby objects to the issuance of Subpoena upon Fresh Start Tax and states as follows:

1. On April 10, 2013, the Conservator filed *Conservator’s Motion for Contempt and to Compel Turnover of Partnerships’ Books, Records and Electronically Stored Information* (the “Contempt Motion”).

2. On April 18, 2013, this Court held a hearing to consider the Contempt Motion. (the "Contempt Hearing"), prior to this hearing the conservator had taken copies of the hard drive of the two computers that were previously used by the partnerships.

3. Steve Jacob and Fresh Start Tax are not defendants or party to the contempt motion.

4. Fresh Start Tax is a limited liability corporation organized under the laws of the state of Florida for the purpose of assisting clients in IRS controversy matters. It has nothing to do with the S&P or P&S partnerships and began operations after Madoff was exposed.

5. At the Contempt Hearing on April, counsel for the conservator met with Mr. Sullivan to resolve the issue. Council requested Jacob join this conversation for one purpose, will Jacob, as General Manager, allow the conservator to copy the server of Fresh Start Tax.

6. Jacob was not part of the discussion regarding records. Jacob was simply asked; as General Manager of Fresh Start Tax, would he allow the conservator's representative to take a copy of Fresh Starts server. Jacob agreed that the conservator could take a copy of the Fresh Start Server as long as a confidentiality agreement was in place. Jacob did not agree to any other terms.

7. **Contrary to the clear instructions of this Court**, to put a confidential order in place, the Conservator's representative, Mr. Haslam showed up at Fresh Start Tax on April 19, 2013 demanding 1) fourteen (14) Windows desktop computers; 2) the Apple 'iCloud'; 3) one (1) Apple Desktop (referred to as Defendant's personal computer and 4) all smart phones. None of these items were previous discussed or agreed to by Jacob.

After a telephone conversation between Conservator's counsel, Thomas Messana and Rob Reynolds, former counsel for defendant, confirmed that Fresh Start Tax only agreed to provide a copy of the server, Mr. Haslam, was instructed by Messana that he could not take the other items owned by Fresh Start Tax. At that time a copy of the server was taken by Mr. Haslam on behalf of the conservator and arrangements were made to copy Mr. Sullivan's personal computer, which was copied by Mr. Haslam on the conservator behalf on April 26, 2013.

8. It is inconceivable that Thomas Messana, as an officer of the Court would file an affidavit in support of continuing the contempt motion that he knew to be false and imply to the Court that Jacob and Fresh Start Tax, who is not party nor a defendant in this contempt motion or Michael D. Sullivan somehow breeched an agreement.

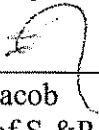
9. These repeated requests and notices waste the TIME AND MONEY of the Partnership, and the Courts. They are unduly burdensome, harassing, embarrassing and attempt to discredit Jacob in violation of the Florida Rules of Civil Procedure 1.280(c).

#### **RELIEF REQUESTED**

I respectfully request that this Court deny the issuance of subpoena on Fresh Start Tax as all information has been provided and therefore moot. I respectfully request that the court advise Mr. Messana that as an officer of the court and fiduciary to the partnerships he should not intentionally present misleading information to the court, wasting not only the courts time but also the partnerships money and compel him to put a confidentiality agreement in place.

May 10, 2013

Respectfully Submitted



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Steven Jacob  
Partner of S &P

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