

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

PHILIP J. VON KAHLE, as Conservator of  
P&S Associates, General Partnership and  
S&P Associates, General Partnership

Case No. 12-034123 (07)  
Complex Litigation Unit

Plaintiffs,

vs.

MICHAEL D. SULLIVAN, et al.,

Defendants.

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**PLAINTIFFS' EXPERT DISCLOSURES**

Plaintiffs, P&S Associates, General Partnership, *et al.*, by and through the undersigned counsel hereby designate Barry E. Mukamal as an expert witness and make the following disclosures pursuant to CLP 7.5:

***Opinions to be expressed***

Barry E. Mukamal has been retained by the law firm of Berger Singerman and Messana P.A. to Determine if P&S and S&P (collectively, the "Partnerships") were managed in accordance with P&S' Amended and Restated Partnership Agreement dated December 21, 1994 (the "P&S Partnership Agreement"), and S&P's Amended and Restated Partnership Agreement as of the same date (the "S&P Partnership Agreement"). After review of documents and testimony, Mukamal anticipates that he may be required to testify as to whether Frank Avellino and Michael Bienes exhibited elements of control and influence over P&S and/or S&P.

***Data considered by the Expert***

- Second Amended Complaint.

- Information compiled by Michael Moecker and Associates indicating the amounts of new investment and distributions with respect to each partner in S&P and P&S (“Moecker Compilations”).
- Expert report of Barry E. Mukamal dated November 6, 2013 filed with this Court in the interpleader proceeding (“Interpleader Expert Report”).
- Documents produced during the course of discovery to Michael Moecker and Associates, Berger Singerman, and or Messana P.A.
- The relevant records of P&S and/or S&P.

**Basis and reasons for the opinions**

- Mukamal’s opinions will be based on his qualifications, experience and expertise with respect to such litigation matters, review of Moecker Compilations and the Interpleader Expert Report.

**Qualifications, testimony listing, publications** – see attached

**Compensation to be charged for testimony and preparation**

- Mukamal’s billing rate is \$475 per hour. Billing rates for KapilaMukamal, LLP.’s staff who may assist in this engagement range from \$175 to \$350 per hour.

**3 Alternative dates for deposition**

- July 14, 2014
- July 18, 2014
- July 28, 2014

Respectfully submitted,

By: s/ Leonard K. Samuels

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**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via Electronic Mail upon counsel identified below registered to receive electronic notifications and regular U.S. mail upon *Pro Se* parties this 23rd day of May, 2014 upon the following:

**Notice has been electronically mailed to:**

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