

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

CASE NO.: 12-028324 (07)  
Complex Litigation Unit

P & S ASSOCIATES, GENERAL  
PARTNERSHIP and S & P ASSOCIATES,  
GENERAL PARTNERSHIP,

Plaintiff,

vs.

ROBERTA P. ALVES, ET AL.,

Defendants.

---

**OBJECTION TO CONSERVATOR'S MOTION FOR SUMMARY JUDGMENT**

Defendant, WAYNE HORWITZ, as TRUSTEE of the HOWARD H. & JOYCE HORWITZ LIVING TRUST (hereinafter "Horwitz"), by and through his undersigned counsel, hereby files his objection to the Conservator's, PHILIP J. VON KAHLE, as Conservator for P&S ASSOCIATES, GENERAL PARTNERSHIP and S&P ASSOCIATES, GENERAL PARTNERSHIP (hereinafter "Conservator"), Motion for Summary Judgment to: (1) Approve Determination of Claims and (ii), Approve Plan of Distribution, and states:

Horwitz objects to the Conservator's Motion on the grounds that Horwitz filed a Proof of Claim in the amount of \$113,417.00 while the Conservator's Motion schedules the claim as a Net Loser in the amount of \$45,000.00. Horwitz states that he does not agree with such amount, and that no distributions were taken by the Horwitz Trust to the best of his knowledge. Horwitz accordingly requests that his claim be allowed as stated in his Proof of Claim. Horwitz otherwise takes no position with respect to the balance of the Conservator's Motion.

**CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished by e-mail this 15<sup>th</sup> day of July, 2013 to: THOMAS M. MESSANA, ESQ., [tmessana@messana-law.com](mailto:tmessana@messana-law.com), Messana, P.A., 401 East Las Olas Boulevard, Suite 1400, Fort Lauderdale, Florida 33301.

MOSKOWITZ, MANDELL, SALIM &  
SIMOWITZ, P.A.  
Attorneys for Defendant Wayne Horwitz, as  
Trustee  
800 Corporate Drive, Suite 500  
Fort Lauderdale, FL 33334  
Telephone: (954) 491-2000  
Facsimile: (954) 491-2051  
E-mail: [wsalim@mmsslaw.com](mailto:wsalim@mmsslaw.com)  
Secondary: [cleibovitz@mmsslaw.com](mailto:cleibovitz@mmsslaw.com)

By: \_\_\_\_\_

  
WILLIAM G. SALIM, JR.  
Florida Bar No. 750379