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

CASE NO: 12-34121(07)

PHILIP J. VON KAHLE, as Conservator of P&S ASSOCIATES, GENERAL PARTNERSHIP, and S&P ASSOCIATES, GENERAL PARTNERSHIP,

Complex Litigation Unit

Plaintiffs,

VS.

JANET A. HOOKER CHARITABLE TRUST, et al,

Defendants.

#### DEFENDANTS, JAMES AND VALERIE JUDD'S AMENDED COUNTERCLAIM

Defendants/Counter-Plaintiffs James Judd and Valerie Judd sue Plaintiffs/Counter-Defendants alleging:

- Between 2000 and December 3, 2008, Counter-Plaintiffs invested money with S&P
   Associates pursuant to the one-page agreement attached hereto as Exhibit A, signed by
   Valerie Judd.
- 2. The initial capital investment in 2000 totaled \$180,000.00.
- 3. Pursuant to the Partnership agreement (attached hereto as Exhibit A), all distributions to which the Judds were to be entitled to receive were to be deemed to increase their capital contribution.
- 4. Although Counter-Plaintiffs Judd were never given a copy of the 14 page Amended and Restated Partnership Agreement dated December 21, 1994 from S&P Associates which was attached to Plaintiffs/Counter-Defendants Third Amended Complaint (hereinafter the

- "1994 Agreement"), § 4.05 of Article IV and §5.02 of Article V expressly provided that such distribution would increase the Partner's capital contributions [emphasis added].
- 5. §7.01 of the 1994 Agreement also provided that Counter-Plaintiffs were entitled to receive the tax returns and K-1s for the Partnerships of S&P Associates and that the books of the S&P Associates' partnership would be audited each year by an independent Certified Public Accounting firm (see § 7.01 of the 1994 Agreement).
- 6. Several times each year Counter-Plaintiffs received Activity Reports reflecting periodic "realized gains" for their account and the balance of their capital account. Examples of such reports are attached hereto as Exhibit B.
- 7. For each year beginning with the year 2000, Counter-Plaintiffs received a K-1 which reflected a beginning balance of their capital account and the ending balance of their capital account. Copies are attached hereto as Exhibit C for the years 2000 2008. The K-1s and the Form 1065 filed by S&P Associates with the Internal Revenue Service are filed under penalty of perjury.
- 8. At all times Counter-Plaintiffs relied upon the Activity Reports and K-1s they received as being accurate and filed their tax returns in reliance upon the K-1s received from S&P Associates.
- 9. In ¶38 of Plaintiffs' Third Amended Complaint, Plaintiffs state that the majority of the S&P funds were invested with Bernard L. Madoff Investment Securities, LLC ("BLMIS"). (§5.02 of the 1994 Agreement provided that the managing General Partners were to receive 20% of the aggregate total contribution of all partners.) There is no suggestion by Plaintiffs that S&P Associates was aware that BLMIS was a Ponzi scheme or fraud.

10. In ¶28 of Plaintiffs Third Amended Complaint in Case No. 12-034123, Plaintiffs

acknowledge that S&P Associates was justified in relying upon advice it was given to

invest in BLMIS. In ¶29 of Plaintiffs' Third Amended Complaint, they do not allege that

the party who had advised S&P Associates knew that BLMIS was a Ponzi scheme at any

time prior to the end of 2008. Moreover, the \$41,405,266.53 Plaintiffs allege to have

been invested by S&P Associates (¶30 of the Third Amended Complaint in Case No. 12-

034123) appears to be consistent with the 1994 Agreement by which the managing

partners were entitled to receive 20% of the contributions they received.

11. Counter-Defendants, the successor General Partners of S&P Associates, now claim that

Counter-Plaintiffs Judds were defrauded by S&P Associates. If indeed, as Counter-

Defendants now seem to claim, S&P Associates misled Counter-Plaintiffs Judds and S&P

Associates perpetrated a fraud on Counter-Plaintiffs Judds, Counter-Plaintiffs are entitled

to the return of their entire investment together with prejudgment interest from July 14,

2000.

Wherefore, Counter-Plaintiffs Judds pray for judgment together with prejudgment

interest from July 14, 2000.

Respectfully submitted,

s/ Julian H. Kreeger\_

JULIAN H. KREEGER, P.A.

Florida Bar No. 098595

Attorneys for Defendants James and

Valerie Judd

Offices at Grand Bay Plaza

2665 Bayshore Drive, Suite 220-14

Miami, Florida 33133

Telephone: 305-373-3101

Facsimile: 305-381-873

### **CERTIFICATE OF SERVICE**

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via Electronic Mail upon Leonard Samuels, Esq. of Berger Singerman and counsel identified below registered to receive electronic notifications, and regular U.S. mail upon Pro Se parties on this 7<sup>th</sup> day of July, 2014 upon the following:

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	<u>clamb@bergersingerman.com</u>					

By: s/ Julian H. Kreeger

JULIAN H. KREEGER

Florida Bar No. 098595

# 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

<ol> <li>The parties hereto have e. (sign and date)</li> </ol>	xecuted this Agreemer	nt by the signature and date set forth below.
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2) Please check one of the following	owing:	The second secon
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	XHIBIT A (Title of Yo	100, 1106
Name, Address Telephone # and Fax #	Soc. Sec. # or Federal ID#	Capital Contribution
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33301		
4el 954 467 2721 954 462-2334		

January 19, 2002

S & P Associates, General Partnership c/o Sullivan & Powell Port Royale Financial Center 6550 North Federal Highway Suite 210 Ft. Lauderdale, FL 33308 (954) 492-0088 fax (954) 938-0069

James Judd & Valerie Bruce Judd 2421 Barcelona Drive Ft. Lauderdale, FL 33301

TIN

SCHEDULE K-1 WILL BE ISSUED BEFORE MARCH 15 FOR INCOME TAX PREPARATION.

NOTE: This report is provided to assist you in evaluating the operations of S&P Associates, General Partnership, and the performance of your general partnership interest. This information should NOT be relied upon for Income Tax purposes.

### Activity/Status Report 1/01/01 to 12/31/01

Balance Forward 12/31/00	일 경기를 취임하는 것이다.			10233231
Deposits				186,136.31
Withdrawals		왕 10년 대학교 10년 - 1	한 사람이 살아왔다. 그는 밤	0.00
。 <b>"我们</b> " 2011年2月1日 1日 1				0.00
*Miscellaneous Expenses		원급 경기, 왕의 경기 :		-197.33
Management Fee Expense				"我们就有一个有一个的事情,我们也是不是有一个的人的
Adjustments				-4,862.83
				0.00
Realized Gain/Loss for (	urrent Year			24.314.13
Realized Ending Balance				からな かいしがい かいじゅう
				205,390,28
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#### NET ANNUALIZED RETURN

10.34%

This information is being provided to you for your review and decision making in your capacity as a general partner.

All data provided above is subject to verification by you. Please review data for discrepancies. Please also note that the ending balance may not represent your actual capital account balance. Rather, it represents your balance, subject to the terms of the Amended and Restated General Partnership Agreement, assuming a liquidation of the general partnership.

<sup>\*</sup>Miscellaneous Expenses include legal and accounting fees, taxes, and bank service charges:

October 17, 2002

S & P Associates, General Partnership c/o Sullivan & Powell Port Royale Financial Center 6550 North Federal Highway Suite 210 Ft. Lauderdale, FL 33308 (954) 492-0088 fax (954): 938-0069

James Judd & Valene Bruce Judd 2421 Barcelona Drive Ft. Lauderdale, FL 33301

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### Activity/Status Report 1/01/02 to 9/30/02

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Balance Forward 12/31/01							
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### T ANNUALIZED RETURN

iscellaneous Expenses include legal and accounting fees, taxes, and bank service charges

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January 14, 2004

S & P Associates, General Partnership c/o Sullivan & Powell Port Royale Financial Center 6550 North Federal Highway Suite 210 Ft. Lauderdale, FL 33308 (954) 492-0088 fax (954) 938-0069

James Judd & Valerie Bruce Judd 2421 Barcelona Drive Ft. Lauderdale, FL 33301

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## Activity/Status Report 1/01/03 to 12/31/03

Balance Forward 12/31/02	
Deposits	225,611.03
Withdrawals	0.00
*Miscellaneous Expenses	-100,000.00
Management Fee Expense	-293.05
Adjustments	-3,867.32
Realized Gain/Loss for Current Year	0.00
Realized Ending Balance	19,336.60
	140,787,26
Unrealized Gain/Loss on Open Securities	
	0.00
TOTAL REALIZED/UNREALIZED BALANCE	
	<u>\$140.787.26</u>

### NET ANNUALIZED RETURN

8.39%

This information is being provided to you for your review and decision making in your capacity as a general partner. All data provided above is subject to verification by you. Please review data for discrepancies. Please also note that the ending balance may not represent your actual capital account balance. Rather, it represents your balance, subject to the terms of the Amended and Restated General Partnership Agreement, assuming a liquidation of the partnership.

<sup>\*</sup>Miscellaneous Expenses include legal and accounting fees, taxes, and bank service charges.

January 18, 2005

S & P Associates, General Partnership c/o Sullivan & Powell Port Royale Financial Center 6550 North Federal Highway Suite 210 Ft. Lauderdale, FL 33308 (954) 492-0088 fax (954) 938-0069

James Judd & Valerie Bruce Judd 2421 Barcelona Drive Ft. Lauderdale, FL 33301

TIN

NOTE: This report is provided to assist you in evaluating the operations of S&P Associates, General Partnership, and the performance of your general partnership interest. This information should NOT be relied upon for Income Tax purposes.

### Activity/Status Report 1/01/04 to 12/31/04

Balance Forward 12/31/03	140,787.26
Deposits Withdrawals	0.00
*Miscellaneous Expenses	0.00 -73.89
Management Fee Expense	-2,783.12
Adjustments Realized Gain/Loss for Current Year	0.00
Realized Ending Balance	13,915.62 151,845.87
Unrealized Gain/Loss on Open Securities	0.00
TOTAL REALIZED/UNREALIZED BALANCE	<u>\$151,845.87</u>

#### NET ANNUALIZED RETURN

7.85%

<sup>\*</sup>Miscellaneous Expenses include legal and accounting fees, taxes, and bank service charges.

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October 17, 2005

S & P Associates, General Partnership c/o Sullivan & Powell Port Royale Financial Center 6550 North Federal Highway Suite 210 Ft. Lauderdale, FL 33308 (954) 492-0088 fax (954) 938-0069

James Judd & Valerie Bruce Judd 2421 Barcelona Drive Ft. Lauderdale, FL 33301

TIN

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### Activity/Status Report 1/01/05 to 9/30/05

Balance Forward 12/31/04 Deposits	151,845.87 0.00
Withdrawals	0.00
	-49.71
Management Fee Expense	-1,862.34
Adjustments	0.00
Realized Gain/Loss for Current Year	9,292,91
Realized Ending Balance	159,226.73
Unrealized Gain/Loss on Open Securities	18.79
TOTAL REALIZED/UNREALIZED BALANCE	\$159,245.51

#### NET ANNUALIZED RETURN

6,49%

<sup>\*</sup>Miscellaneous Expenses include legal and accounting fees, taxes, and bank service charges.

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James Judd & Valerie Bruce Judd 2421 Barcelona Drive Ft. Lauderdale, FL 33301

TIN

NOTE: This report is provided to assist you in evaluating the operations of S&P Associates, General Partnership, and the performance of your general partnership interest. This information should NOT be relied upon for Income Tax purposes.

### Activity/ Status Report 1/1/08 to 3/31/08

Balance Forward 12/31/07	113,562.96
Deposits	0.00
Withdrawals	0.00
*Miscellaneous Expenses Management Fee Expense	-9.73
Adjustments	-381.46
Realized Gain/Loss for Current Year	0.00
Realized Ending Balance	1,577.16
Intelized Intelig Dalaite	<u>114,748.93</u>
Unrealized Gain/Loss on Open Securities	330.14
TOTAL REALIZED/UNREALIZED BALANCE	\$115,079.07

NET ANNUALIZED RETUILN

<u>5.35%</u>

This information is being provided to you for your review and decision making in your capacity as a general partner. All data provided above is subject to verification by you. Please review data for discrepancies. Please also note that the ending balance may not represent your actual capital account balance. Rather, it represents your balance, subject to the terms of the Amended and Restated General Partnership Agreement, assuming a liquidation of the partnership.

<sup>\*</sup>Miscellaneous Expenses include legal and accounting fees, taxes, and bank service charges.

SCHEDULE K-1 (Form 1065)

### Par. ar's Share of Income, Credits, Deductio. , etc.

OMB No. 1545-0099

Ċ	Department of the Treasury		For calendar year 2000 or tax year beginning , 2000, and ending					
_	ntemal Revenue Service   Partner's identifying number	eginning , 2000, and ending    > 944-28-4582						
	Partner's name, address, and Z		identifying number	<u>65-0</u>	371254			
2 <u>F</u>	JAMES & VALERI 2421 BARCELONA FT LAUDERDALE, This partner is a X ge	IA JUDD A DRIVE FL 33301	rhor	S & P A: GREG O. 6550 N. FORT LAI	name, address, and ZIP code SSOCIATES, GE POWELL, GENE FEDERAL HWY. UDERDALE, FL share of liabilities:	NERAL : RAL PAI , SUITI	RTNER E 210	
	limited liability comp		111161					
В	What type of entity is this p		ΔT.	Ovalified	ursə	\$		
C	Is this partner a X do			Quantied	nonrecourse financing	\$		
D		(i) Before change (ii)	End of	Other .		\$	0	
	percentage of:	or termination	year	G Tax shelte	an inatatores .			
	Profit sharing	VARIOUS% V	ARIOUS%		er registration number 🕨			
	Loss sharing		ARIOUS%		re if this partnership is a publi	cly traded part	tnership	
	Ownership of capital		'ARIOUS%		d in section 469(k)(2)	***************		
E	IRS Center where partnership file	*17*******			oliantia hausaa (m.)		r	
J	Analysis of pariner's capila		<del>'</del>	1 Check app	plicable boxes: (1) Fi	inal K-1	(2) Amended K-	
			(e) Partonie	share of lines		<del></del>		
	(a) Capital account at beginning of year	(b) Capital contributed during year	3, 4, and 7,	Form 1065, ule M-2	(d) Withdrawals and distributions		apital account at end of year (combine	
			Scrieu		0101100000113	colu	mns (a) through (d))	
		180000.		7165.	<u> </u>		187165.	
		(a) Distributive share Item			(b) Amount	(c) 10	040 filers enter the it in column (b) on:	
	1 Ordinary Income	(loss) from trade or business activit	ies		. 0		it in constant (b) on.	
	2 Net income (loss)	from rental real estate activities					age 6 of Partner's Instruction redule K-1 (Form 1065)	
	3 Net income (loss)	from other rental activities				<b>]</b>	160016 K-1 (Form 1065)	
	4 Portfolio Income (	loss): a Interest				Sch. B, Par	t i line t	
SS	b Ordinary dividend:	s			202	Sch. B, Par	til line S	
Income (Loss)	c Royalties		*****************			Sch. E, Parl	l line 4	
ë ë	d Net short-term car	pital gain (loss)		****************	8593	Sch. D, line		
õ	e Net long-term capi	ital gain (loss): (1) 28% rate gain (lo	ss)	••••••		Sch. D, line		
-=	(m) rutai sor year					Sch. D, line		
	1 Other portfolio Inco	ome (loss) (attach schedule)	••••••••••••••••	******************************			cable lines of your return	
	5 Guaranteed payme	nts to partner	•••••••••••			1	ge 6 of Partner's Instructions Edule K-1 (Form 1065)	
	B Net sec. 1231 gain	(loss) (other than casualty or theft)	••••••••••			for Sche	dule K-1 (Form 1065)	
	7 Other income (loss	) (attach schedule)				Enter on applic	⇒ble line of your return	
ပ္ခံ လ	8 Charitable contribu	tions (attach schedule)	***************************************			Sch. A, line	15 or 16	
Dedu	9 Section 179 expens	se deduction		TDA CEN		1)		
۵	10 Deductions related   11 Other deductions (a	to portfolio income (attach schedul	9)	TMT	1630.	Instruction (Form 10	es 7 and 8 of Partner's ons for Schedule K-1	
<del></del>	13 Other credits	ittach schedule)			<u> </u>			
E E	1	invastment dabte	************			(Enter on applic	able lines of your return)	
Str	h/1)investment income	investment debts				Form 4952, I	ine1	
25.5	/2\Investment evpense	included on lines 4a, 4b, 4c, and 4f s included on line 10 above	300ve	••••••	202.	See page	9 of Partner's Instructions fulls K-1 (Form 1065)	
7 5	15 a Net earnings (loss) f	rom self-employment		***************************************	1630.	,		
13 Other credits  14 a Interest expense on investment debts  b (1) Investment income included on lines 4a, 4b, 4c, and 4f above  (2) Investment expenses included on line 10 above  15 a Net earnings (loss) from self-employment  b Gross farming or fishing income					0.	Sch. SE, Sect	ion A or B	
ວັ	c Gross nonfarm incor	Title	***************************************			See page	9 of Partner's Instructions ule K-1 (Form 1065)	
10	16 a Depreciation adjustm	nent on property placed in service a	A. + 00¢	***************************************		10.00.00	2/4 V- I (LOUIN 1000)	
5 7 5 E	b Adjusted gain or loss	ent on broberth bisced itt setvica a	ifet 1900 '''''	·····		See Partr	er's instructions for	
Adjustments and Tax Preference	e Other adjustments an	id tax preference items (attach sche	 dula)	······		Scheoule	K-1 (Form 1065) and ns for Form 6251	
-	<u> </u>	ncome		4		<u> </u>		
	20 Other tax-exempt ince	ncome		·····		Form 1040, Ilr	ie 8b	
Other		ome	······	····		See nan-	9 and 10 of Partner's	
δ	22 Distributions of mone	w frach and marketable convenient	******************	·····		Instruction (Form 1065	s for Schedule K-1	
	23 Distributions of prope	y (cash and marketable securities) irty other than money	***************************************			, on 100:	~1	
JWA	For Paperwork Raduction Ac-	t Notice, see Form 1065 Instructio	<u></u>			<u>/</u>		
				ואט וחוכ	ormation Required for Page 2	: Schedule K-	1 (Form 1065) 2000	

SCHEDULE K-1 DEDUCTIONS	DEDUCTIONS RELATED TO PORTFOLIO INCOME					
DESCRIPTION	AMOUNT	PARTNER INSTRUCTIONS				
MANAGEMENT FEES	1592.	ENTER ON SCH A (1040 FILERS) OR				
PROFESSIONAL FEES		ENTER ON SCH A (1040 FILERS) OR				
OFFICE EXPENSES	10.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR				
TOTAL TO SCHEDULE K-1, LINE 10	1630.	APPLICABLE LINE OF RETURN				

#### 164

### SCHEDULE K-1 (Form 1065) Department of the Treasury

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

For calendar year 2001 or tax year

OMB No. 1545-0099

int	emal Rev	renue Service	beginning			and ending			<b>ZUU I</b>
_		identifying number			Partnership's identifying number > 6				
Pa	rtner's i	name, address, and	ZIP code				orne, address, and ZIP code		
						S & P AS	SOCIATES, GEN	ERAL P	ARTNERSHIP
		S & VALER				GREG O.	POWELL, GENER	AL PAR	TNER
		BARCELON				6550 N.	FEDERAL HWY.,	SUITE	210
		AUDERDALE		301		FORT LAU	DERDALE, FL	33308-	1404
A	This p	artner is a X	general partner	limited par	tner		hare of liabilities:		
		limited liability com	npany member			Nonrecour	se	s	
Ð	What t	type of entity is this	partner? 🕨	INDIVIDUA	AL.	Qualified n	Onrecourse financing	··· \$	
C	Is this	partner a X		foreign partner	?	Other			638.
Đ	Enter p	partner's	(i) Before change or termination	e (ii)	End of year	İ		4	
	percen	ntage of:			•	G Tax shelter	registration number		
	Profit s	sharing	VARIO	OUS% V	'ARIOUS%		if this partnership is a publicl	v traded nado	nerchin
	Loss s	haring	VARIO	ous <sub>%</sub> v	'ARIOUS%	as defined	in section 469(k)(2)	y 1,0040 pu;(i	.oranip
		ship of capital		OUS <sub>%</sub> V	ARIOUS%		(-)	*************	
<u>E</u>	IRS Cen	iter where partnership fi	iled return: MI	EMPHIS, TN		l Check appl	icable boxes: (1) 🔲 Fina	al K-1	(2) Amended K-1
J	Analys	is of partner's capi	lal account:						TET MINERIOEG K-1
	(n) ()	anital aggregates	45) 000	المائد المائد المائد المائد المائد المائد	(c) Partner's	share of lines		(e) C:	apital account at end
		apital account at ginning of year	, , ,	oital contributed uring year		Form 1065,	(d) Withdrawals and distributions		f year (combine
				21079 7 2 2 .	Sched	ule M-2	ของเกยสเกณ	colยก	nns (a) through (d))
		187165.				18225.	1.	١	205390.
			(a) Dictrib	outive share item				(c) 10	40 filers enter the
							(b) Amount	amoun	t in column (b) on:
	1	Ordinary incom	e (loss) from tra	de or business activit	ies	///	0.		
	2	Net income (los	s) from rental re	al estate activities		****************		See pa for Sch	ge 6 of Partner's Instructions edule K-1 (Form 1065)
	3	Net income (los	s) from other re	ntal activities				)	•
	4	Portfelio income	e (loss): a Intere	est				Sch. B, Parl	I, line 1
(i)	þ						940.	Sch. B, Part	II, line 5
Income (Loss)	C	Royalties				**********		Sch. E, Part	
e (	1 4	Net short-term o	apital gain (loss	)			22484.	Sch. D, line	5, col. (f)
ē	e	(1) Net long-tern	n capital gain (lo	)ss)				Sch. D, line	12, col. (f)
Ē		(2) 28% rate gai	n (loss)					Sch. D, line	12, col. (g)
		(3) Qualified 5-ye	eargain					Line 4 of work	sheet for Sch. D, line 29
	"	Other portfolio in	icome (loss) (ati	tach schedule)	***************************************			Enter on applic	cable lines of your return
	5	Guaranteed payn	nents to partner					) See pag	e 6 of Partner's Instructions dule K-1 (Form 1065)
	5	Net sec. 1231 ga	in (loss) (other t	than casualty or theft		*************		j for Sche	dule K-1 (Form 1065)
	7	Other income (16:	ss) (attach sche	dule)					able line of your return
င် တ	8	Chantable contri	outions (attach s	chedule)				Sch. A, line 1	15 or 16
tions	3	Deductions relate	d to soutfalls in	come (attach schedu)		mwm.	4126	See page	es 7 and 8 of Partner's
5~	10						4176.	Instruction 10	ons for Schedule K-1
 E	11 13			e)				1	, <u> </u>
to.	14 8	Interest avances	on investment d	ohto.					able lines of your return)
i wi		Novement isses	ne jeephood en je	ebts nes 4a, 4b, 4c, and 4i	l a bassa			Form 4952, I	ine1
<u>م</u>	1 6	a jurkestinent avoan Olleveetment avoan	ne monuoueu on m ees included on	line 10 above	apove		947. 4176.	See page	e 9 of Partner's Instructions dule K-1 (Form 1065)
ě	15 a	noqxo mamigathiya soni) enninsed tall	trom calf-amn	loyment				)	
Interest	b	Grass farming gross	r, mom san-amp fishina lacame	wyment		·····	0.	Sch. SE, Sect ገ	ion A or B
5	C D	Gross assisting of	name income					See page for Schen	9 of Partner's Instructions fule K-1 (Form 1085)
	162	Depreciation adias	tment on prope	rty placed in service :	fler 1096				
and Tax Preference	b	Adjusted gain or lo						See Partr	ner's instructions for
g g	8		and tay prefere	nce items (attach sch	edule)	1		Schedule	: K-1 (Form 1065) and ns for Form 6251
	19	Tax-exemnt interes	st income	ince stems fattach ser	CAUICI			<i></i>	
	20					1	1.	Form 1040, lii ?	ie 8b
20 Other tax-exempt income 21 Nondeductible expenses							See pages	s 9 and 10 of Partner's	
5	22	Distributions of me	ney (cash and	narketable securities	 1			Instruction (Form 106	ns for Schedule K-1
	23	Distributions of or	noerty other than	narketable securities 1 money	<i>J</i>	·····		j	•

No Information Required for Page 2 Schedule K-1 (Form 1065) 2001

CHEDULE K-1 DEDUCTIONS	DEDUCTIONS RELATED TO PORTFOLIO INCOME						
DESCRIPTION	AMOUNT	PARTNER INSTRUCTIONS					
MANAGEMENT FEES	3986.	ENTER ON SCH A (1040 FILERS) OR					
LEGAL FEES		APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR					
OFFICE EXPENSES	1.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR					
ACCOUNTING FEES		APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR					
BANK CHARGES	5.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR					
FEES & LICENSES	39.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN					
TOTAL TO SCHEDULE K-1, LINE 10	4176.	ZZIZ OZ KIZOMY					

# SCHEDULE K-1

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

For	calendar	vear 2002	or lax year

OMB No. 1545-0099

		int of the Treasury		For calendar year	2002 or lax year			2000
in	Internal Revenue Service beginning , and ending							2002
		s identifying number	<u> </u>		Parlnership's	identifying number 🕒	65-0	371254
Pa	nner	s name, address, and Z	IP code			name, address, and ZIP code		
_	3 84 F	101 - XXXX 77 77 77 77			S & P AS	SSOCIATES, GEN	ERAL	PARTNERSHIP
		S & VALERI			GREG O.	POWELL, GENER	AL PA	RTNER
		BARCELONA			6550 N.	FEDERAL HWY.,	SUIT	E 210
		AUDERDALE,			FORT LAI	JDERDALE, FL	3330 <u>8</u>	-1404
Α	This	partner is a X ge		rtner	F Partner's	share of liabilities:		
_		_i limited liability comp			Nonrecou	t28	\$ _	<b>4</b>
В					Qualified	nonrecourse financing	\$	
_	0) Before change (6) Fi				Other .		\$ _	691.
D		•		year				
		entage of:	112 TO TO 110			r registration number 🕨 🔃		
				ARIOUS%		e if this partnership is a publicly	y traded pa	ırtnership
	Loss	sharing	VARIOUS% V	ARIOUS%	as defined	in section 469(k)(2)		
_		ership of capital		'ARIOUS <sub>%</sub>				
<u>E</u> .		enter where partnership file			I Check app	licable boxes: (1) Fina	il K-1	(2) Amended K-1
<u>J</u>	Analy	sis of partner's capita	faccount:	Т				
	(a) :	Capital account at	(b) Capital contributed	(c) Partner's	share of lines Form 1065,	(d) Withdrawals and	(e)	Capital account at end
	b	eginning of year	during year		rum 1065. ule M-2	distributions	cat	of year (combine
		205390.					columns (a) through (d)	
	T	203390.			20222.	<u> </u>		225612.
	1		(a) Distributive share item			(b) Amount	(c)	1040 filers enter the
	1	Ordinancianama	(loss) from toda as business salisib	·	<del></del>	1 ''	amou	unt in column (b) on:
	2	Not income /Ince	(loss) from trade or business activit from rental real estate activities		0.	900	nano 6 of Dominaria Inc.	
	3	Net income (loss)	from other rental activities	***************************************	•••••	<u></u>	for S	page 6 of Partner's Instructions ichedule K-1 (Form 1065)
	4						,	
	1	b Ordinary dividend:	\$		***************************************	1212		art I, line 1
SS		c Royalties				1313.		art II, line 5
Ę,	1	d Net short-term car	nital gain (Ince)			22000		art I, line 4
Ę	1	e (1) Net long-term	oital gain (loss)	****************	******************	22809.		ne 5, col. (f)
Income (Loss)		(1) Not rong term	capital gain (loss)	. 4				ne 12, col. (f)
드		(2) ED // late gain	(loss)	*****************			Sch. D, lin	ie 12, col. (g)
	(	Other partfolio inco	r gainome (loss) (attach schedule)	***************************************	***************************************			orksheet for Sch. D, line 29
	5	Guaranteed navme	nts to narther	***************************************	***************************************			plicable lines of your return
	6	Net sec 1231 nain	nts to partner (loss) (other than casualty or theft)	······	***************************************		See p	age 6 of Partner's Instructions thedule K-1 (Form 1065)
	7	Other income floss	) (attach schedule)	******************				
	8	Charitable contribu	tions (attach schedule)	*****************				olicable line of your return
Deduc- tions	9	Section 179 expens					Sch. A, line	a 15 or 16
ig G	10		se deduction to portfolio income (attach schedul	۵۱ \$	тмт	3900.	See pr	ages 7 and 8 of Partner's
L	11	Other deductions (a	ittach schedule)	·)	####	3900.	) Instruc	ctions for Schedute K-1
<del></del>	13		taon senedale)				)	<u> </u>
Interest & S.E.	14 a	Interest expense on	investment debts					olicable lines of your return)
S		(1)Investment income	included on lines 4a, 4b, 4c, and 4f	above		1313.	Form 4952 ``	
St S		(2)Investment expense	s included on line 10 above	BD046 ,	***************************************	3900.	See pa	ige 9 of Partner's Instructions redule K-1 (Form 1085)
S'e	15 a	Net earnings (loss) t	from self-employment				)	•
<u> </u>	b	Gross farming or fis	hing income	***************************************		{ ·	}	ection A or B
ן כ	E	Gross nonfarm incom	me				See par for Sch	ge 9 of Partner's Instructions edule K-1 (Form 1065)
ابول	15 a	Depreciation adjustn	nent on property placed in service a	ifter 1986			<i>!</i>	
and Tax Preference	b						See Pa	ertner's Instructions for
E 2	6	Other adjustments as	s nd tax preference items (attach sch	edula)			> Schedu	ule K-1 (Form 1065) and
+	19	Tax-exemnt interest	income			j "		lions for Form 6251
_	20	Other tax-exempt inc	OFFIA				orm 1040,	line 8b
말	20 21	•	ses				See par	ges 9 and 10 of Partner's
וכ	22	Distributions of mon-	ey (cash and marketable securities)	· · · · · · · · · · · · · · · · · · ·			instructi (Form 10	ions for Schedule K-1
- 1	22 23		ery (cass and marketable securities) erty other than money				1. wan 11	,
1		CINTERIORIST OF DIGITIES	VILL COICE BIRTH HICHEY		!	1 )		

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

No Information Required for Page 2 Schedule K-1 (Form 1065) 2002

CHEDULE K-1 DEDUCTIONS I	RELATED TO PORT	FOLIO INCOME
DESCRIPTION	AMOUNT	PARTNER INSTRUCTIONS
MANAGEMENT FEES	4026.	ENTER ON SCH A (1040 FILERS) OR
LEGAL FEES		APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR
OFFICE EXPENSES	1.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR
ACCOUNTING FEES		APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR
BANK CHARGES	2.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR
FEES & LICENSES		APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN
MISCELLANEOUS	9.	ENTER ON SCH A (1040 FILERS) OR
ACCRUED INCOME ADJUSTMENT	-257.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR
TOTAL TO SCHEDULE K-1, LINE 10	3900.	APPLICABLE LINE OF RETURN

		164					
SC	HE	DULE K-1	Parti s Sha	re of Incom	e, Credits, D	eduction tc.	OMB No. 1545-0099
		1065)			2003 or tax year	caabion to.	OIMB NO. 1545-0099
		of the Treasury enue Service bi	peginning		, and ending		2003
		identifying number			Partnership's i	dentifying number	65-0371254
Part	រាខរ ន	name, address, and ZIF	P code		1	ame, address, and ZIP code	
T 70	3.670.0				S & P AS	SOCIATES, GEN	ERAL PARTNERSHIP
		& VALERIA			MICHAEL	SULLIVAN, GEN	ERAL PARTNER
	2421 BARCELONA DRIVE FT LAUDERDALE, FL 33301				DODU IN	FEDERAL HWY.,	SUITE 210
					1	DERDALE, FL	33308-1404
-	This partner is a X general partner limited partner limited liability company member			, , , , , , , , , , , , , , , , , , , ,	share of liabilities:		
В		ype of entity is this par	•	ΛL	Ouslified o	nonrecourse financing	\$
C	ls this	partner a X don	mestic or a foreign partner		Other		\$ 593.
D .	Enter p	partner's percentage of	f: (i) Before change (ii) or termination	End of year		r registration number	
i	Profit sharing				e if this partnership is a publich	v traded partnership	
1	Loss si	haring		'ARIOUS%	as defined	in section 469(k)(2)	
		ship of capital	0.000	ARIOUS%			
		ter where partnership filed			l Check app	licable boxes: (1) Fina	3 K-1 (2) Amended K-1
1 1	inaiys	is of partner's capital	account;	(-) (0			<del></del>
		apital account at	(b) Capital contributed		share of lines Form 1065,	(d) Withdrawais and	(e) Capital account at end of year (combine
	Deg	Inning of year	during year	Sched	ule M-2	distributions	columns (a) through (d))
	1	225612.			15178.	100000.	140790.
			(a) Distributive share item			(b) Amount	(c) 1040 filers enter the amount in column (b) on:
	1	Ordinary income (I	(loss) from trade or business activi	ies	************************	0.	
	2	Net income (loss)	from rental real estate activities	• • • • • • • • • • • • • • • • • • • •			See page 6 of Partner's Instructions for Schedule K-1 (Form 1065)
	3	Net income (loss)	from other rental activities	•••••••••••	,		17
	* <sub>b</sub>		loss): a Interest Jends				Form 1040, line 8a
ŝ	"		dividends				Form 1040, line 9b
Income (Loss)	c						Form 1040, line 9a Sch. E. Part I, line 4
<u>او</u> (	d	(1) Net short-term	n capital gain (loss) (post-May 5, 2	003)	***************************************		Sch. D, line 5, col. (g)
Ö		(2) Net short-term	n capital gain (loss) (entire year)	*********	*****************	16762.	Sch. D, line 5, col. (f)
ے	ŧ	(1) Net long-term	capital gain (loss) (post-May 5, 20	03)			Sch. D, line 12, col. (g)
j		(2) Net long-term (	capital gain (loss) (entire year)				Sch. D, line 12 col. (f)
	1	Other portfolio inco	ome (loss) (attach schedule)				์ า
- [	5 6	Guaranteen paymen	nts to partner	• • • • • • • • • • • • • • • • • • • •			See pages 6 and 7 of Partner's
	U	(h) Net section 123	31 (loss) (entire year)				Instructions for Schedule K-1 (Form 1065)
	7	Other income (loss)	) (attach schedule)				J
	8		tions (attach schedule)				Sch. A, line 15 or 16
tions	g	Section 179 expense					
Ş.¥	10		lo portfolio income (attach schedu	e) S	TMT	3352.	See page 8 of Partner's Instructions for Schedule K-1 (Form 1085)
	11		ttach schedule)				
	13	Other credits					(Enter on analisable times of second

Distributions of property other than money ..... JWA 311161 12-19-03 For Paperwork Reduction Act Notice, see Form 1085 Instructions.

Other tax-exempt income

Nondeductible expenses

14 a Interest expense on investment debts

Depreciation adjustment on property placed in service after 1986

Other adjustments and tax preference items (attach schedule) Tax-exempt interest income

Adjusted gain or loss

Distributions of money (cash and marketable securities)

b (1) investment income included on lines 4a, 4b(2), 4c, and 4f above

(2)Investment expenses included on line 10 above 15 a Net earnings (loss) from self-employment

No Information Required for Page 2 Schedule K-1 (Form 1065) 2003

100000.

1768.

3352.

0.

(Enter on applicable lines of your return)

Sch. SE, Section A or B See page 9 of Partner's Instructions for Schedule K-1 (Form 1065)

See page 9 of Partner's Instructions for Schedule K-1 (Form 1065)

See pages 9 and 10 of Partner's

Instructions for Schedule K-1 (Form 1065) and Instructions for Form 6251

See page 10 of Partner's Instructions for Schedule K-1 (Form 1065)

Form 4952, line 1

Form 1040, line 8b

16a

20

21

22

Gross nonfarm income

SCHEDULE K-1 DEDUCTIONS RELATED TO PORTFOLIO INCOME							
DESCRIPTION	AMOUNT	PARTNER INSTRUCTIONS					
MANAGEMENT FEES	3072.	ENTER ON SCH A (1040 FILERS) OR					
ACCOUNTING FEES	67.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN					
BANK CHARGES	1.	ENTER ON SCH A (1040 FILERS) OR					
FEES & LICENSES	12.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR					
MISCELLANEOUS	200.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR					
TOTAL TO SCHEDULE K-1, LINE 10	3352.	APPLICABLE LINE OF RETURN					

Schedule K-1 (Form 1055)	2004		Final K-1 Ame	nded K	-1 OMB No. 1545-00
Department of the Treasury Tax year beginning	g.	*	Part III Partner's Sha	re of	Current Year Income ts, and Other Items
Internal Nevenue Service and endin	9	1	Ordinary business income (loss)		Credits & credit recapture
Partner's Share of Income, De	ductions,		ĺ		l company
Credits, etc.		2	Net rental real estate income (los:	:)	
➤ See separate Instructions.		<del></del>		_ 16	Foreign transactions
Part I Information About		31	Other net rental income (loss)		
A Partnership's employer identification nu 65–0371254	mber	40	Guaranteed payments		
B Partnership's name, address, city, state, S & P ASSOCIATES, G	ENERAL PARTNERSHIP	51	nterest income		
MICHAEL SULLIVAN, G		6a (	Ordinary dividends		
6550 N. FEDERAL HWY			1050	17 A	Iternative min tax (AMT) items
FORT LAUDERDALE, FL	· · · · · · · · · · · · · · · · · · ·	6bC	lualified dividends		(
C IRS Center where partnership filed return					
OGDEN, UT  D Check if this is a publicly traded page	L	_ 7 P	oyalties		
- Common way page of traded page				. 18 T	ax-exempt income and
E Tax shelter registration number, if a F Check if Form 8271 is attached	ny	-   8N	et short-term capital gain (loss) 12482.		ondeductible expenses
		9a N	et long-term capital gain (loss) $-118$ .		
Part II Information About	the Partner	9b C	ollectibles (28%) gain (loss)	<del> </del> ^	istributions
G Partner's identifying number			, , , , , , , , , , , , , , , , , , , ,		Striontions
2 3		9c Ui	precaptured sec 1250 gain		
H. Parmer's name, address, city, state, and Z	IP code				her information
JAMES JUDD & VALERIA	DDIICE TIIND	10 Ne		A	1050.
2421 BARCELONA DRIVE		44.0		В	2356.
FT LAUDERDALE, FL 33		1100	her income (loss)		
I X General partner or LLC	Limited partner or other LLC	<del> </del>		-	
member-manager	member				
J X Domestic partner	Foreign partner	12 Se	ction 179 deduction		
K. What type of entity is this partner? $\underline{\hspace{1.5cm} \textbf{IN}}$	DIVIDUAL	L			
			ter deductions		
L. Partner's share of profit, loss, and capital:		H*	STMT		
Beginning Profit VARIOUS%	Ending			l_	
TTD T C TTT	VARIOUS% VARIOUS%			<u> </u>	
Loss VARIOUS% Capital VARIOUS%	VARIOUS%	14 Sel	f-employment earnings (loss)		
M Partner's share of liabilities at year end:	VIII(100075		0.		
Nonrecourse	<b></b> \$	*SE	ee attached statement for addition	at infar	matica
Qualified nonrecourse financing		1	o accesso statement for admitted	ai illiul	mation.
Recourse					
N Partner's capital account analysis:		1			
Beginning capital account	\$ 140790.	O J			
Capital contributed during the year					
Current year increase (decrease)	\$ 11059.	IRS Use			
Withdrawals & distributions	\$()				
Ending capital account		For			
X Tax basis GAAP	Section 704(b) book				
Other (explain)					
A For Privacy Act and Paperwork Reduction	Act Notice, see Instructions for Form 1065			Sch	edule K-1 (Form 1085) 2004

411261 01-05-05

16290223 759054 B-47250

CHEDULE K-1	OTHER PORTFOLIO	DEDUCTIONS,	BOX 13, CODE H
DESCRIPTION		AMOUNT	PARTNER FILING INSTRUCTIONS
MANAGEMENT FEES		2284.	ENTER ON SCH A (1040 FILERS) OR
ACCOUNTING FEES			APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN

Department of the Treasury infarral Revence Service sections profites of Revence Service sections partner is Share of Income, Deductions, Credits, etc.  Set segurate Instructions.  Part E Information About the Partnership  A Partnershy's employer identification number 65 - 0.371254  B Partnershy's amployer identification number 65 - 0.371254  C PORT LAUDERDALE, PT. 33308-14 0.4  C IRIS Center where partnershyll filled relation 0GDEN, TP  D C Check if his in a publicy fraded partnershyll (PTP)  D C Check if his in a publicy fraded partnershyll (PTP)  D C Check if his in a publicy fraded partnershyll (PTP)  D C Check if his in a publicy fraded partnershyll (PTP)  D Check if his in a publicy fraded partnershyll (PTP)  D Check if his in a publicy fraded partnershyll (PTP)  D Check if his in a publicy fraded partnershyll (PTP)  D Check if his in a publicy fraded partnershyll (PTP)  D Check if his in a publicy fraded partnershyll (PTP)  D Check if his in a publicy fraded partner of the PTP of the partnershyll in the partner of the PTP of the par		Schedule K-1 (Form 1065) 2005		Final K-1	X Amen	ided l	<-1 OMB No. 1545-009
Information Revenue Service Partner's Share of Income, Deductions, Credits, etc.  Pets appare instructions Information About the Partnership  A Partnership's employer identification number 65-0371254 B Partnership's name, address, oity, state, and zill pcode S & P ASSOCIATES, GENERAL PARTNERSHIP MICHAEL SULLIVAN, GENERAL PARTNER 6550 N. FEDERAL HWY., SUITE 210 FORT LAUDERDALE, FL 33308-1404 C IBS Genter where performship information About the Partner  G Partner's filter registration number, it any GOBEN, UT  C Clack filts is a publicly traded partnership (PTP) E Tas enter registration number, it any F Check if from \$271 s statehed  B Partnership number  G Partner's filter from \$271 s statehed  B Partnership number  J XI General partner or LLG member-manager member  J XI General partner or LLG member-manager  Normacouse  O . 4875141s, O . 4875141s, Capatal O . 4875141s			8	Part III Partr	er's Shar	e o	Current Year Income
Partner's Share of Income, Deductions, Credits, etc.  ➤ see separate instructions.  Part I: Information About the Partnership  A Partnership's name, address, city, state, and ZP code  S & P ASSOC TATES, GENERAL PARTNER 6550 N. FEDERAL HYY., SUTE 210 PORT LAUDERDALE, FL 33308-1404  C IR Scatter where partnership filed raturu OGDEN, UT  O Check this is a publicy triedd partnership (PTP)  E Tax shalter registration number: it any  F Check if come 271 s stacked  Partner's infertificiation number: it any  F LAUDERDALE, ST S ST		Internal Revenue Service	1	Ordinani buoleese in	ctions, C		
See segurate infrarections    Part   Information About the Partnership   3 Other net rental income (loss)   18 Foreign transactions   18 Foreign tr			•   ''	Diomary Dusmess ii		15	Credits & credit recapture
Part   Information About the Partnership   300er net rental income (loss)			21	Vet rental real estate		<del> </del>	
### Anthership* employer ideolification unmber		► See separate instructions.					Foreign transactions
S Pattering name address, city state, and ZIP code   S & P ASSOCIATES, GENERAL PARTNERSHIP   MICHAEL SULLIVAN, GENERAL PARTNER   6550 N. FEDERAL HWY., SUITE 210   FORT LAUDERDAILE, FL 33308-1404   C (IR Scetter where pattenship filted return   GDEN, UT   T   T   T   T   T   T   T   T   T		Part I Information About the Partnership	3 (	Other net rental inco	me (loss)	-	
S & P ASSOCIATES, GENERAL PARTNERSHIP 6550 N. FEDERAL HWY., SUITE 210 FORT LAUDERDALE, FL 33308-1404 C IIS Cated where patriates where patriates high file aleum GDEN, UT  D Check if this is a publicly traded partnership (PTP) E Tax shelter registration number, if any F Check if Form 8271 is attached  Registration in formation About the Partner  G Partner's identification number and nondeductible expenses  Beattle Information About the Partner  G Partner's identification number  JAMES JUDD & VALERIA BRUCE JUDD 2421 BARCELONA DRIVE FT LAUDERDALE, FL 33301  I X Jonestip partner or LLC member-manager Members partner or LLC member-manager Members partner or LLC Member-manager K What lype of entity is this partner?  L Partner's share of profit, loss, and capital: Beginning Frinft 0.4875141%, 0			40	Suaranteed payment	s		
FORT LAUDERDALE, FL 33308-1404   6b Qualified dividends   17 Alternative min tax (AMT) items   FORT LAUDERDALE, FL 33308-1404   6b Qualified dividends   17 Alternative min tax (AMT) items   6c   Click Capital partnership (Mathematics of the Company of the Com			51	nterest income			
C IRS Center where partnership filed return OGDEN, UT  D C Check if this is a publicly traded partnership (PTP) E Tax shalter registration number, if any F Check if Form 8271 is attached  Partner's Tax shalter registration number  G Partner's identifiation number 2 3 H Partner's name, address, city, state, and ZIP code  JAMES JUDD & VALERIA BRUCE JUDD 2421 BARCELONA DRIVE FT LAUDERDAILE, FL 33301 I [Z] General partner or ILC		6550 N. FEDERAL HWY., SUITE 210	БаС	ordinary dividends	<del>-</del>	17	Alternative min tay (AMT) items
OGDEN, UT  D Check if this is a publicly traded partnership (PTP) E Tax shelter registration number, if any F Check if form 8271 is attached  Partner's identification number, if any But Partner's name, address, city, state, and ZIP code  JAMES JUDD & VALERIA BRUCE JUDD 2421 BARCELONA DRIVE FT LAUDERDALE, FL 33301  I W General partner or LLC			6b C	ualified dividends			INDIVIDURE OF THE PARTY STEELING
D Check if this is a publicly traded partnership (PTP) E Tax shelter registration number, if any F Check if form 8271 is attached  Partner's identifying number G Partner's identifying number 2 3 H Partner's name, address, city, state, and ZIP code  JAMES JUDD & VALERIA BRUCE JUDD 2421 BARCELONA DRIVE FT LAUDERDALE, FI 33301 I X General partner or LLC member-manager J X Domestic partner What type of entity is this partner? INDIVIDUAL L Partner's share of profit, loss, and capital:  Beginning Profit 0.4875141% 0.4875141% Capital 0.4875141% 0.4875141% Capital 0.4875141% 0.4875141% Nonrecourse  O.alfield nonrecourse financing Recourse S Current year increase (decrease) S Tax basis Citer (explain)  I R Tax-exempt income and nondeductible expenses  19 Net tonor-term capital gain (loss)  98 cUrrecaptured sec 1250 gain 20 Other information 10Net section 1231 gain (loss) B Urrecaptured sec 1250 gain 21 Other information 22 Other information 10Net section 1231 gain (loss) B Urrecaptured sec 1250 gain 22 Other information 11Net section 1231 gain (loss) B Urrecaptured sec 1250 gain 24 Other information 25 Other information 26 Other (loss)  11 Other income (loss)  12 Other indomestion  12 Other income and none (loss)  12 Other income and none (loss)  12 Other income and loss income and	i			<u> </u>			
Boundary			_ 7R	oyalties			
Part   Information About the Partner	į		$\vdash$	<u> </u>		18 1	Fax-exempt income and
Part		Tax shelter registration number, if any	81	et short-term capita I	gain (loss)	ſ	ondeductible expenses
Part   Information About the Partner   Section 704(b) book   Partner's identificance   Section 704(b) book   Partner's ident		Gleck if rottle 627 in \$ attached	0-11				
G Partner's irlantificiary number	ľ	XXXXXXXXX	asin	et long-term capital I	gain (loss) {		
G Partner's identificing number 2		Part II Information About the Partner	95.0	liectibles /28%) as	in (ince)	10 0	linteibution o
H   Partner's name, address, city, state, and ZIP code   20 Other information   3180 .	1	G Partner's identifying number	1000	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	11 (1033)	15 L	nstrioutions
JAMES JUDD & VALERIA BRUCE JUDD   2421 BARCELONA DRIVE   FT LAUDERDALE, FL 33301   11   X   General partner or LLC	1	2 3	9¢ U	recaptured sec 125	0 gain		
JAMES JUDD & VALERIA BRUCE JUDD   2421 BARCELONA DRIVE   FT LAUDERDALE, FL 33301   1		H Partner's name, address, city, state, and ZIP code				20 0	ther information
11 Other Income (loss)	1	TAMES TIDE S HATTER'S BOUGH THE	10 Ne	t section 1231 gain			
FT LAUDERDALE, FL 33301			ļ				
I	-		110	her income (loss)	-		
Member-manager	-	Market		····		-	
Sample   S	1	•					
Company   Comp	1		12 Se	ction 179 deduction		-	
L Partner's share of profit, loss, and capital:   Beginning				***************************************	r		
Reginning				er deductions			· · · · · · · · · · · · · · · · · · ·
Profit	Ì	L. Partner's share of profit, loss, and capital:	L*		STMT		
Loss         0 - 4875141%         0 - 4875141%         14 Self-employment earnings (loss)           Capital         0 - 4875141%         0 - 4875141%           M Partner's share of liabilities at year end:         *See attached statement for additional information.           Nonrecourse         \$         *See attached statement for additional information.           N Partner's capital account analysis:         \$         0 -           Beginning capital account         \$         151849 -           Capital contributed during the year         \$         \$           Current year increase (decrease)         \$         -3180 -           Withdrawals & distributions         \$         \$           Ending capital account         \$         148669 -      X Tax basis   GAAP   Section 704(b) book   Se							
Capital 0.4875141% 0.4875141% 0.4875141% A 0.  M Partner's share of liabilities at year end:  Nonrecourse \$		0 4075141	1				
M Partner's share of liabilities at year end: Nonrecourse  Qualified nonrecourse financing Recourse  N Partner's capital account analysis: Beginning capital account Capital contributed during the year Current year increase (decrease)  Withdrawals & distributions Ending capital account  X Tax basis  GAAP  Section 704(b) book  Other (explain)  *See attached statement for additional information.			14 Sei กิไ	f-employment earni			
Nonrecourse \$	1.	7	+		<del>- 0.</del>	<del>-</del> - -	
Qualified nonrecourse financing Recourse \$ 0.  N Partner's capital account analysis: Beginning capital account \$ 151849. Capital contributed during the year \$		•	 *Se	e attached etatemo	t for additions	ıl inda	
Recourse \$ 0.  N Partner's capital account analysis:  Beginning capital account \$ 151849.  Capital contributed during the year \$		Qualified nonrecourse financing \$		e attachen staterilei	it ioi aooitiona	13 11110	rmation.
N Partner's capital account analysis:  Beginning capital account  Capital contributed during the year  Current year increase (decrease)  Withdrawals & distributions  Ending capital account  X Tax basis  GAAP  Other (explain)  S 151849  S 29  S 20  S 20  S 30  S 30  S 30  S 30  S 30  S 40  S 40  S 50  S 50  S 60  S 70							
Beginning capital account  Capital contributed during the year  Current year increase (decrease)  Withdrawals & distributions  Ending capital account  X Tax basis  GAAP  Other (explain)	L						
Capital contributed during the year \$	1	•	⋛				
Withdrawals & distributions \$(		Beginning capital account \$ 151849.	Ŏ.				
Withdrawals & distributions \$(		Capital contributed during the year \$	Š				
X Tax basis GAAP Section 704(b) book Other (explain)		Current year increase (decrease) \$	RS				
X Tax basis GAAP Section 704(b) book Other (explain)		Withorawais & distributions \$()	Ď				
Other (explain)		Ending capital account \$ 148669.	-				ļ
	JW/		·			Set	Jedule V.1 (Form 1055) 2007

01-11-06

CHEDULE K-1	OTHER PORTFOLIO DEDUCTIONS,	, BOX 13, CODE L
DESCRIPTION	AMOUNT	PARTNER FILING INSTRUCTIONS
MANAGEMENT FEES	3129.	ENTER ON SCH A (1040 FILERS) OR
ACCOUNTING FEES	51.	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN
SCHEDULE K-1	FOOTNOTES	

PLEASE CONSULT YOUR TAX ADVISOR SHOULD YOU HAVE ANY QUESTIONS REGARDING THE TREATMENT OF ITEMS ON THIS K-1 INCLUDING A NEGATIVE CAPITAL ACCOUNT.

	Schedule K-1 (Form 1065) 2006			Final K-1 Ame	nded .	K-1 OMB No. 1545-009
	(Form 1065) For calendar year 2006, or tax	i	P	art III Partner's Sha	re o	f Current Year Income,
	Department of the Treasury year beginning	_		Deductions, C	red	its, and Other Items
	Internal Revenue Service ending	_	10	rdinary business income (loss)	15	Credits
	Partner's Share of Income, Deductions,	ļ		0.		
	Credits, etc.		2 1/4	et rental real estate income (tos	;}	
	See separate Instructions.				15	Foreign transactions
	Part I Information About the Partnership	İ	3 Ot	her net rental income (loss)	<u> </u>	
	A Partnership's employer identification number 65-0371254	J	4 Gt	aranteed payments		
	B Partnership's name, address, city, state, and ZIP code	1	5 int	erest income	+	
	S & P ASSOCIATES, GENERAL PARTNERSHIP					
	MICHAEL SULLIVAN, GENERAL PARTNER	Ī	6a Ori	dinary dividends		
	6550 N. FEDERAL HWY., SUITE 210		1	2811.	17	Allernative min tax (AMT) items
	FORT LAUDERDALE, FL 33308-1404	{£	Sb Qu	alified dividends	Ţ	to be the second second
	C IRS Center where partnership filed return					
	OGDEN, UT	_	7 Ro	yalties		
	D Check if this is a publicly traded partnership (PTP)	L			18	Tax-exempt income and
	E Tax shelter registration number, if any	.	8 Net	short-term capital gain (loss)	`1	nondeductible expenses
	F Check if Form 8271 is attached			16624.	1	
		[9	a Net	long-term capital gain (loss)	L	
	Part II Information About the Partner	L		1953.		
		_ 9	b Col	lectibles (28%) gain (loss)	19 (	Distributions
	G Partner's identifying number 2:	-	L	····	<u> </u>	
		- 9	c Unr	ecaptured sec 1250 gain	L	
,	H ranners none, . 3ss, city, state, and ZIP code	-				Other information
`	JAMES JUDD & VALERIA BRUCE JUDD	34	U Net	section 1231 gain (loss)	A	21387.
ı	2421 BARCELONA DRIVE	-			В	4328.
	FT LAUDERDALE, FL 33301	13	Othe	er income (loss)		
ľ	I X General partner or LLC Limited partner or other LLC	╁				
	member-manager member	+	+	······································		
	J X Domestic partner  Foreign partner	12	Sent	ion 179 deduction		
1	K What type of entity is this partner? INDIVIDUAL	1.5	. O. C.	IOIL 113 GEORÉIION	$\longrightarrow$	
1		13	Othe	r deductions		
	L. Partner's share of profit, loss, and capital:	K		STMT		
	Beginning Ending					
	Profit 0.4717848% 0.4717848%		1			
1	Loss 0.4717848% 0.4717848%	14	Selt-	employment eamings (loss)		
	Capital 0.4717848% 0.4717848%	A		0.		
	M Partner's share of liabilities at year end:					
1	Nanrecourse \$	L	*See	attached statement for addition	al info	ormation.
}	Qualified nonrecourse financing \$\$				***************************************	
	Recourse					
_						
	N Partner's capital account analysis:	S Sec				
	Beginning capital account \$ 164315.					
	Capital contributed during the year \$	IRS Use				J
	Current year increase (decrease) \$ 17060.	RS				
	Current year increase (decrease) \$ 17060.  Withdrawals & distributions \$()  Ending capital account \$ 181375.	For				
	Ending capital account \$ 181375.	4				
	[7]					
	X Tax basis GAAP Section 704(b) book					
<u></u>	Other (explain)			· · · · · · · · · · · · · · · · · · ·		
JW	A For Privacy Act and Paperwork Reduction Act Notice, see Instructions for Form 1065				Sc	hedule K-1 (Form 1065), 2006

01-02-07

Schedule K-1 (Form 1065) 2006

11430222 759054 B-47250

CHEDULE K-1	OTHER PORTFOLIO DEDUCTIONS, BOX 13, CODE K	
DESCRIPTION	AMOUNT PARTNER FILING INST	RUCTIONS
MANAGEMENT FEES	4277. ENTER ON SCH A (104)	FILERS) OR
ACCOUNTING FEES	APPLICABLE LINE OF 1 51. ENTER ON SCH A (1040 APPLICABLE LINE OF 1	RETURN D FILERS) OR

Schedule K-1 (Form 1065) 2007		nded K-1 OMB No. 1545-009
For calendar year 2007, or tax	Part III Partner's Sha	re of Current Year Income
Department of the Treasury year beginning	1 Ordinary business income (loss)	Credits, and Other Items
Partner's Share of Income, Deductions,	0.	15 Ofenits
Credits, etc.	2 Net rental real estate income (loss	5)
► See separate instructions.		16 Foreign transactions
Part I Information About the Partnership	3 Other net rental income (loss)	
A Partnership's employer identification number 65–0371254	4 Guaranteed payments	
B Partnership's name, address, city, state, and ZIP code S & P ASSOCIATES, GENERAL PARTNERSHIP	5 Interest income	
MICHAEL SULLIVAN, GENERAL PARTNER	5a Ordinary dividends	
6550 N. FEDERAL HWY., SUITE 210	1279.	17 Alternative min tax (AMT) items
FORT LAUDERDALE, FL 33308-1404	6b Qualified dividends	
C IRS Center where partnership filed return OGDEN, UT		
OGDEN, OI	7 Royalties	
D Check if this is a publicly traded partnership (PTP)	8 Net short-term capital gain (loss) 7 3 7 4 .	18 Tax-exempt income and nondeductible expenses
Part II Information About the Partner	9a Net long-term capital gain (loss) 6626.	
E Partner's identifying number	9b Collectibles (28%) gain (loss)	19 Distributions
1.		A 80000.
	9c Unrecaptured sec 1250 gain	
F Partner's name, address, city, state, and ZIP code	1001	20 Other information
JAMES JUDD & VALERIA BRUCE JUDD	1 1	A 1279. B 3086.
2421 BARCELONA DRIVE	11 Other income (loss)	3086.
FT LAUDERDALE, FL 33301	(Logs)	
G X General partner or LLC Limited partner or other LLC		
member-manager member		
H X Demestic partner Foreign partner	12 Section 179 deduction	
What type of entity is this partner? INDIVIDUAL		
J Partner's share of profit, loss, and capital:	13 Other deductions   K *   STMT	
Beginning Ending	BIMI	
Profit 0.3618177% 0.3618177%		
Loss 0.3618177% 0.3618177%	14 Self-employment earnings (loss)	
Capital 0.3618177% 0.3618177%	A   0.	
K Partner's share of liabilities at year end:		
Nonrecourse \$	*See attached statement for addition	nat Information.
Qualified nonrecourse financing \$		
Recourse \$		
L Partner's capital account analysis: Beginning capital account \$ 181375.	Only	
Beginning capital account \$ 181375 - Capital contributed during the year \$	) es	
Current year increase (decrease) \$ 12193.	IRS Use	
Withdrawals & distributions \$( 80000 )		
Ending capital account \$ 113568.	FO.	
X Tax basis GAAP Section 704(b) book		
Other (explain)		
JWA For Paperwork Reduction Act Notice, see Instructions for Form 1065.		Schedule K-1 (Form 1065) 2007

12-31-07

Schedule K-1 (Form 1065) 2007

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CCHEDULE K-1 OTHER PORT	FOLIO DEDUCTIONS, BOX 13, CODE K	
DESCRIPTION	PARTNER FILING INSTRUCTIONS	TNUOMA
MANAGEMENT FEES	ENTER ON SCH A (1040 FILERS) OR	
ACCOUNTING AND OTHER FEES	APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR	3055.
	APPLICABLE LINE OF RETURN	31.
TOTAL TO SCHEDULE K-1, BOX 13	, CODE K	3086.

	Schedule K-1 (Form 1065) For calendar year 2008, or tax		Final K-1 Amer			
Department of the Treasury year beginning			Part III Partner's Share of Current Year Income Deductions, Credits, and Other Items			
	Internal Revenue Service ending	1	Ordinary business income (loss)		Credits	
	Partner's Share of Income, Deductions,	-	0.	"		
	Credits, etc.	2	Net rental real estate income (loss	)		
	➤ See separate instructions.				Foreign transactions	
	Part 1 Information About the Partnership	3	Other net rental income (loss)	]		
	A Partnership's employer identification number 65–0371254	40	Suaranteed payments			
	B Partnership's name, address, city, state, and ZIP code S & P ASSOCIATES, GENERAL PARTNERSHIP	51	nterest income			
	MICHAEL SULLIVAN, GENERAL PARTNER 6550 N. FEDERAL HWY., SUITE 210	68 (	ordinary dividends	17 /	Afternative min tax (AMT) items	
	FORT LAUDERDALE, FL 33308-1404  C IRS Center where partnership filed return	6b C	lualified dividends	<u> </u>		
	OGDEN, UT	7.0	oyalties	<del> </del>		
1		┥″	dyanies 	10.7	F	
ĺ	D Check if this is a publicly traded partnership (PTP)	81	et short-term capital gain (loss)		Tax-exempt income and nondeductible expenses	
	Part II Information About the Partner	9a N	et long-term capital gain (loss)			
ŀ	E Partner's identifying number	0.0	disability (ODO)			
	c rather strengthlying humber	1900	ollectibles (28%) gain (loss)		Distributions	
	2	0.11		A	80000.	
-	F Partner's name, address, city, state, and ZIP code	ac 0:	rrecaptured sec 1250 gain		*** · · · · · · · · · · · · · · · · · ·	
	JAMES JUDD & VALERIA BRUCE JUDD	10 N	t section 1231 gain (loss)	B	Other information 1759.	
	2421 BARCELONA DRIVE	11 0	her income (loss)		<del></del>	
	FT LAUDERDALE, FL 33301	В	-29733.			
Γ	G X General partner or LLC Limited partner or other LLC	1				
	member-manager member					
	H X Dornestic partner		12 Section 179 deduction			
	What type of entity is this partner? INDIVIDUAL				<del></del>	
		13 Ot	ner deductions			
	J Partner's share of profit, loss, and capital:	上*	STMT			
	Beginning Ending					
	Profit 0.2108000% 0.2108000%					
		14 Se	f-employment earnings (loss)			
		A	0.			
	Partner's share of liabilities at year end:		<u></u>			
	Nonrecourse \$		*See attached statement for additional information.			
	Qualified nonrecourse financing \$					
	Recourse \$ 0.					
	Partner's capital account analysis:	>			<del>!</del>	
	Beginning capital account \$\$ 113568.	Ö				
	Capital contributed during the year \$	Se				
	Current year increase (decrease) \$	IRS Use Only				
	Withdrawals & distributions \$( 80000;	뇬				
	Ending capital account \$ 2076.	For L				
	X Tax basis GAAP Section 704(b) book Other (explain)					
1 H4	For Paperwork Reduction Act Notice, see Instructions for Form 1065.			6.4	hadula M.d. Mr	
	TO TAPATA TO TO BEAUTON TO THORSE, OUR MONIGORIA TO TO TO TO TO TO TO TO TO TO TO TO TO			201	hedule K-1 (Form 1065) 2008	

12-31-08

CCHEDULE K-1 OTHER PO	RTFOLIO DEDUCTIONS, BOX 13, CODE L	
DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
MANAGEMENT FEES ACCOUNTING AND OTHER FEES	ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN	1614. 145.
TOTAL TO SCHEDULE K-1, BOX 1	13, CODE L	1759.
SCHEDULE K-1	FOOTNOTES	

THE AMOUNT REPORTED ON LINE 11B OF YOUR SCHEDULE K-1 IS A CASUALTY LOSS FROM INCOME PRODUCING PROPERTY. THEREFORE IT IS NOT SUBJECT TO VARIOUS LIMITATIONS.

THE AMOUNT SHOULD BE ENTERED ON SCHEDULE A (FORM 1040) LINE 28 WITH THE NOTATION "CASUALTY LOSS PASSTHROUGH FROM S&P PARTNERSHIP." THIS CASUALTY LOSS WAS CALCULATED IN ACCORDANCE WITH IRS REVENUE PROCEDURE 2009-20.

LLEASE CONSULT YOUR TAX ADVISOR WITH ANY QUESTIONS RELATED TO THIS ITEM.

PLEASE NOTE THAT IF YOU FILE YOUR PERSONAL INCOME TAX RETURN PURSUANT TO REVENUE PROCEDURE 2009-20, YOU ARE AGREEING THAT YOU WILL NOT FILE AMENDED RETURNS FOR PRIOR PERIODS, OR IF YOU ALREADY DID, THAT THEY WILL BE IGNROED BY THE IRS.