

IN THE CIRCUIT COURT FOR THE  
17TH JUDICIAL CIRCUIT IN AND FOR  
BROWARD COUNTY, FLORIDA

COMPLEX LITIGATION UNIT

CASE NO. 12-034123 (07)

P&S ASSOCIATES, GENERAL  
PARTNERSHIP, a Florida limited  
partnership; and S&P  
ASSOCIATES, GENERAL  
PARTNERSHIP, a Florida limited  
partnership; PHILIP VON KAHLE as Conservator  
of P&S ASSOCIATES,  
GENERAL PARTNERSHIP, a  
Florida limited partnership; and  
S&P ASSOCIATES, GENERAL  
PARTNERSHIP, a Florida limited partnership,

Plaintiffs,

vs.

MICHAEL D. SULLIVAN, an  
individual, STEVEN JACOB, an  
individual, MICHAEL D.  
SULLIVAN & ASSOCIATES, INC.,  
a Florida corporation, STEVEN F. JACOB,  
CPA & ASSOCIATES, INC., a Florida  
corporation, FRANK AVELLINO,  
an individual, MICHAEL BIENES,  
an individual, KELKO FOUNDATION,  
INC., a Florida Non Profit Corporation,  
and VINCENT T. KELLY, an individual,

Defendants.

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**DEFENDANT MICHAEL BIENES'S**  
**LIST OF KEY WITNESSES**

Pursuant to the Order dated July 3, 2014, Defendant Michael Bienes ("Bienes")  
respectfully submits its list of key witnesses:

1. Michael Bienes

**BROAD and CASSEL**

2. Frank Avellino
3. Michael Sullivan
4. Professionals involved in setting up the Funds

Bienes respectfully notes that, on June 27, 2014, Plaintiffs served their Third Amended Complaint, which greatly expanded the allegations and claims and reach back to the early 1990's. Bienes has not had as sufficient opportunity to consider which additional witnesses, if any, would be relevant to the new allegations and claims in the Third Amended Complaint.

Bienes further respectfully notes that this list is necessarily preliminary in that discovery from Plaintiffs has been minimal on the prior complaints and there has been no discovery from Plaintiffs on the allegations and claims in the Third Amended Complaint.

Dated this 8<sup>th</sup> day of July, 2014.

Respectfully submitted,

/s/ Jonathan Etra

Mark F. Raymond (373397)

[mraymond@broadandcassel.com](mailto:mraymond@broadandcassel.com)

[ssmith@broadandcassel.com](mailto:ssmith@broadandcassel.com)

Jonathan Etra (686905)

[jetra@broadandcassel.com](mailto:jetra@broadandcassel.com)

[msoza@broadandcassel.com](mailto:msoza@broadandcassel.com)

Shane P. Martin (056306)

[smartin@broadandcassel.com](mailto:smartin@broadandcassel.com)

[msanchez@broadandcassel.com](mailto:msanchez@broadandcassel.com)

BROAD AND CASSEL

One Biscayne Tower, 21<sup>st</sup> Floor

2 South Biscayne Boulevard

Miami, Florida 33131

Telephone: 305.373.9400

Facsimile: 305.373.9443

*Counsel for Defendant, Michael Bienes*

### **CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that on July 8, 2014, this notice and the aforementioned interrogatories were served via E-mail to: Thomas E. Messana, Esq., Thomas Zeichman, Messana, P.A., 401 East Las Olas Boulevard, Suite 1400, Ft. Lauderdale, FL 33301

([tmessana@messana-law.com](mailto:tmessana@messana-law.com), [tmessana@bellsouth.net](mailto:tmessana@bellsouth.net), [mwslawfirm@gmail.com](mailto:mwslawfirm@gmail.com), [tzeichman@messana-law.com](mailto:tzeichman@messana-law.com)); Leonard K. Samuels, Esq., Etan Mar, Esq., Steven D. Weber, Esq., Berger Singerman LLP, 350 East Las Olas Boulevard, Suite 1000, Ft. Lauderdale, FL 33301 ([lsamuels@bergersingerman.com](mailto:lsamuels@bergersingerman.com), [vleon@bergersingerman.com](mailto:vleon@bergersingerman.com), [emark@bergersingerman.com](mailto:emark@bergersingerman.com), [lyun@bergersingerman.com](mailto:lyun@bergersingerman.com), [drt@bergersingerman.com](mailto:drt@bergersingerman.com), [sweber@bergersingerman.com](mailto:sweber@bergersingerman.com), [mvega@bergersingerman.com](mailto:mvega@bergersingerman.com), [zhyman@bergersingerman.com](mailto:zhyman@bergersingerman.com), [clamb@bergersingerman.com](mailto:clamb@bergersingerman.com)); Peter G. Herman, Esq., Tripp Scott, 110 S.E. 6<sup>th</sup> Street, 15<sup>th</sup> Floor, Ft. Lauderdale, FL 33301 ([pgh@trippscott.com](mailto:pgh@trippscott.com), [rep@trippscott.com](mailto:rep@trippscott.com), [ele@trippscott.com](mailto:ele@trippscott.com)); Paul V. DeBianchi, Esq., Paul V. DeBianchi, P.A., 111 S.E. 12<sup>th</sup> Street, Ft. Lauderdale, FL 33316 ([Debianchi236@bellsouth.net](mailto:Debianchi236@bellsouth.net)); Gary A. Woodfield, Esq., Susan B. Yoffee, Esq., Haile, Shaw & Pfaffenberger, P.A., 660 U.S. Highway One, Third Floor, North Palm Beach, FL 33408 ([gwoodfield@haileshaw.com](mailto:gwoodfield@haileshaw.com), [bpetroni@haileshaw.com](mailto:bpetroni@haileshaw.com), [eservices@haileshaw.com](mailto:eservices@haileshaw.com), [syoffee@haileshaw.com](mailto:syoffee@haileshaw.com), [cmarino@haileshaw.com](mailto:cmarino@haileshaw.com)); Matthew Triggs, Esq., Andrew Thomson, Esq. Proskauer Rose LLP, 2255 Glades Road, Suite 421 Atrium, Boca Raton, FL 33431 ([mtriggs@proskauer.com](mailto:mtriggs@proskauer.com), [athomson@proskauer.com](mailto:athomson@proskauer.com), [florida.litigation@proskauer.com](mailto:florida.litigation@proskauer.com)); Robert J. Hunt, Esq., Debra D. Klingsberg, Esq., Hunt & Gross, P.A., 185 Spanish River Boulevard, Suite 220, Boca Raton, FL 33431 ([bohhunt@huntgross.com](mailto:bohhunt@huntgross.com), [eservice@huntgross.com](mailto:eservice@huntgross.com), [Sharon@huntgross.com](mailto:Sharon@huntgross.com)) and Harry Winderman ([harry4334@hotmail.com](mailto:harry4334@hotmail.com)).

/s/ Jonathan Etra \_\_\_\_\_

Jonathan Etra