

IN THE CIRCUIT COURT OF THE
SEVENTEENTH 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,

v.

ROBERTA P. ALVES, ET AL.,

Defendants.

**DEFENDANT, CONGREGATION OF THE HOLY GHOST, WESTERN PROVINCE'S
ANSWER TO THIRD AMENDED COMPLAINT**

Defendant, Congregation of the Holy Ghost, Western Province, by and through
undersigned counsel, submits this Answer to the Third Amended Complaint.

1. Admitted
2. Admitted.
3. Admitted.
4. Admitted.

5-250. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations
and they are, therefore, denied.

251. Defendant Congregation of the Holy Ghost, Western Province (improperly described as
Congregation of the Holy Ghost, Western Province, Inc.) was located in Allegheny
County, Pennsylvania at the time of its participation in the partnership or partnerships.

The corporate entity no longer exists as it merged with Congregation of the Holy Spirit under the Protection of the Immaculate Heart of Mary, USA - East into Congregation of the Holy Spirit Province of the United States, a nonprofit corporation organized under the nonprofit law of the Commonwealth of Pennsylvania.

252-349. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

350. Admitted.

351. Admitted.

352. Admitted.

353. Admitted.

354. Admitted.

355. Denied.

356. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

357. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

358. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

359. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

360. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
361. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
362. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
363. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
364. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
365. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
366. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
367. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.
368. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.
369. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.

370. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.
371. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.
372. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.
373. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied. The attached document speaks for itself.
374. Admitted.
375. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
376. Denied.
377. Denied. SIPC insurance is inapplicable in this case as the partnerships are not broker-dealers covered by SIPC.
378. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
379. Denied.
380. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
381. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

382. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

COUNT I

383. Defendant Congregation of the Holy Ghost's averments in response to paragraphs 1 through 382 are incorporated by reference as if fully set forth herein.

384. Admitted.

385. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

386. Defendant Congregation of the Holy Ghost admits that the Plaintiff seeks direction from the Court as to the appropriate method for distribution but denies that any method of distribution that strays from the Partnership Agreement is appropriate.

Count II

387. Defendant Congregation of the Holy Ghost's averments in response to paragraphs 1 through 382 are incorporated by reference as if fully set forth herein.

388. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

389. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

390. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

391. Denied.

Count III

392. Defendant Congregation of the Holy Ghost's averments in response to paragraphs 1 through 382 are incorporated by reference as if fully set forth herein.
393. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
394. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
395. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
396. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
397. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
398. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
399. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
400. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
401. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.

402. Defendant Congregation of the Holy Ghost is without knowledge as to these allegations and they are, therefore, denied.
403. Admitted that the Partnerships are seeking an injunction. The balance of the paragraph is denied.
404. Admitted that the Partnerships are seeking a declaration. The balance of the paragraph is denied.

AFFIRMATIVE DEFENSES

1. Plaintiffs come to this court with unclean hands in that they are ignoring the plan language of the Partnership Agreement with respect to distributions of funds on hand as well as funds distributed in the past.
2. Plaintiffs' attempt to coerce the present and former partners to accept the "net investment" method of calculation demonstrates that they are not "in a position of indifference" since they are advocating favoring certain partners over others.
3. Plaintiffs' use of a case decided by the Federal Second Circuit Court of Appeals relating to a SIPC liquidation is inapplicable as this investment was a partnership, not a SIPC-insured brokerage account. The Partnerships appear to have been SIPC claimants in the underlying Madoff litigation. To the extent the Partnerships received SIPC funds, these funds **should be distributed in accordance with the Partnership agreement.**
4. Defendant Congregation of the Holy Ghost, Western Province has not asserted a claim against the funds on deposit and does not intend to assert a claim against such funds

unless this court rules in a companion case that it must return investment funds that it received in years far beyond any statutory limitations period.

Wherefore, Defendant Congregation of the Holy Ghost, Western Province, demands judgment against Plaintiffs denying all recovery and awarding Holy Ghost its costs and attorneys fees.

DATED: September 13, 2013

Respectfully Submitted,

/s/ Marc S. Dobin

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was served via email this 12th day of September, 2013, to:

Thomas M. Messana Messana, P.A. Post Office Drawer 2485 Fort Lauderdale, FL 33303 954-712-7400; 954-712-7401 - Facsimile tmessana@messana-law.com Attorney for Conservator	Domenica Frasca Mayersohn Law Group, P.A. 101 N.E. Third Avenue Suite 1250 Fort Lauderdale, FL 33301 954-765-1900; 954-713-0702 - Facsimile service@mayersohnlaw.com dfrasca@mayersohnlaw.com Attorney for Defendant Francis J. Mahoney Jr., Personal Representative of the Estate of Mary Ellen Nickens
Thomas Abrams Gamberg & Abrams 1776 North Pine Island Road Suite 309 Fort Lauderdale, FL 33322 954-523-0900; 954-915-9016 - Facsimile tabrams@tabramslaw.com Attorney for Defendant, Lynn Rosen-Lauder	Jason S. Oletsky Akerman, Senterfitt Las Olas Centre II Suite 1600 Fort Lauderdale, FL 33301 954-463-2700; 954-463-2224 - Facsimile jason.oletsky@akerman.com Attorney for Walsh Family Claimants
Carl F. Schoepl Schoepl & Burke, P.A. 4651 North Federal Highway Boca Raton, FL 33431-5176 561-394-8301; 561-394-3121 - Facsimile carl@schoeplburke.com Attorney for Defendants, Burt Moss, Susan Moss, Burt Moss & Associates, Inc. and Burton Harold IRA	William G. Salim, Jr. Moskowitz, Mandell, Salim & Simowitz, P.A. 800 Corporate Drive Suite 500 Fort Lauderdale, FL 33334 954-491-2000; 954-491-2051 - Facsimile wsalim@mmslaw.com Attorney for Defendant, Wayne Horwitz, as Trustee
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/s/ Marc S. Dobin

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