

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

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

CASE NO.: 12-028324(07)  
COMPLEX LITIGATION UNIT  
Circuit Judge Jeffrey D. Streitfeld

Plaintiffs,

v.

ROBERTA P. ALVES, ET AL,

Defendants.

\_\_\_\_\_ /

**MOTION TO WITHDRAW AS COUNSEL FOR DEFENDANT CALLA GUTTER**

GUTTER CHAVES JOSEPHER RUBIN FORMAN FLEISHER MILLER P.A. ("Gutter Chaves"), pursuant to Fla.R.Prof.Cond. 4-1.16, hereby moves to withdraw as counsel for Defendant, CALLA GUTTER , and as grounds therefore states as follows:

1. Gutter Chaves has been discharged as counsel for Defendant Gutter. Proof of same is attached hereto as Exhibit "A."

WHEREFORE, Gutter Chaves moves for issuance of an Order authorizing its withdrawal as counsel in this matter for Defendant Calla Gutter, and for such other further relief as this Court deems appropriate.

**CERTIFICATE OF SERVICE**

I hereby certify that a copy of the above Objection was sent via electronic mail to: Carl F. Schoeppl, Schoeppl & burke, P.A. ([Carl@schoepplburke.com](mailto:Carl@schoepplburke.com)), 4651 N. Federal Highway, Boca Raton, FL 33431; and Thomas M. Messana, Esq. Messana, P.A. ([tmessana@messana-law.com](mailto:tmessana@messana-law.com)), 401 E. Las Olas Blvd., Suite 1400, Fort Lauderdale, FL 33301 on this 30<sup>th</sup> day of September, 2013.

BY: /s/ Robert A. Chaves  
Robert A. Chaves, Esq.  
Florida Bar No.: 283525  
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GUTTER CHAVES JOSEPHER RUBIN FORMAN FLEISHER MILLER P.A.

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September 23, 2013

Calla Gutter  
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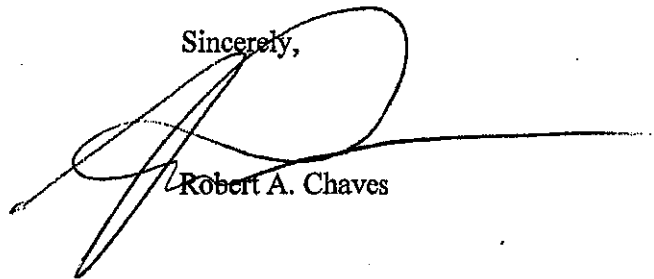
Re: P & S Associates et al. v. Roberta P. Alvez, et al

Dear Calla:

This is to confirm that my representation on your behalf in the above referenced matter has terminated as it was limited to filing an Objection of Defendant Calla Gutter to Conservator's Distribution Motion.


If you have any questions, please feel free to contact me.

Sincerely,



Robert A. Chaves

I hereby acknowledge the aforementioned this 23 day of September, 2013.



Calla Gutter

EXHIBIT "A" "

## Susana Ibanez

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**From:** Susana Ibanez  
**Sent:** Monday, September 23, 2013 9:28 AM  
**To:** 'callacalla@aol.com'  
**Subject:** from Robert A. Chaves, Esq.  
**Attachments:** gutter.pdf

Good Morning Calla,

Attached is a letter regarding Robert and his representation of you, for your signature. We are being sent copies of emails from all parties and being contacted via telephone. This letter is to cease that communication.

Please sign it and send me a scanned copy for immediate use. I will send you the original via mail in order to also have an original in case it is needed. Thanks.

Best Regards,

Susana

**Pursuant to the provisions of Internal Revenue Service Circular 230 that apply to written advice provided by Federal tax practitioners, please be advised (a) that if any advice herein relating to a Federal tax issue would, but for this disclaimer, constitute a "reliance opinion" within the meaning of Circular 230, such advice is not intended or written to be used, and cannot be used by the affected taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer, and (b) any written statement contained herein relating to any Federal tax issue may not be used by any person to support the promotion or marketing of, or to recommend, any Federal tax transaction(s) or matter(s) addressed herein. We would be happy to discuss the effect of this disclaimer, and alternatives to this disclaimer, with you if desired.**

Susana Ibanez, FRP  
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<<http://www.floridatax.com>>