

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

CASE NO: 12-34121(07)

Complex Litigation Unit

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

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE
TRUST, et al,

Defendants.

**DEFENDANTS JUDDS' RENEWED AND SUPPLEMENTAL MOTION TO COMPEL
AND FOR SANCTIONS**

Defendants Judds Renew and Supplement their Motion to Compel Discovery and would respectfully show:

1. From the very outset of this litigation and throughout the course of these proceedings, Plaintiffs have consistently resisted and tried to frustrate discovery.¹
2. In Plaintiffs' Response to Defendants Judds' First Request for Production (Exhibit A attached hereto), Plaintiffs stated:

Plaintiffs investigation of the facts relevant to the instant matter is in its initial stages and review of documents in their possession is still in its initial phases. It is therefore not possible to provide complete productions at this juncture...

Plaintiffs will not organize or select documents for Defendants and **Plaintiffs will not attempt to indicate in any way which documents (if any) respond to any particular inquiry**, but shall produce all documents in the manner in which they are and have been maintained in the ordinary course of Plaintiffs' business and/or in the manner such documents have been stored in the ordinary course of business [emphasis added].

¹ Defendants Judd were not deemed to have been served until March 2014 because the court quashed a falsely verified purported return of service and counsel then agreed to accept service.

3. Defendants Judds' Third Interrogatories were served on July 11, 2014 (Exhibit B hereto).
It consisted of six interrogatories (Nos. 12 to 17).
4. Defendants Judd also served their Third Request for Production (Exhibit C hereto) on July 11, 2014. This consisted of two requests – Nos. 5 and 6 (that included all audit reports and tax returns of S&P from 2000 through 2008.)
5. At first, Plaintiffs simply ignored both the Third Interrogatories and Third Request for Production.
6. At the hearing on August 18, 2014, Plaintiffs' counsel Hyman verbally complained to the Court that Plaintiffs should not have to respond to further discovery from the Judds because Plaintiffs were only seeking \$80,000.00 (See Exhibit D hereto). The Court denied this request. He was directed to respond within 15 days, the amount of time which Hyman requested.
7. On or about August 25, 2014, Plaintiffs advised counsel for Defendants that the mediator for the court ordered mediation on Friday August 29th would be Mike Christensen and not be Howard Tescher. This was contrary to what Plaintiffs and the Court had told Defendants' counsel at the hearing on June 16, 2014. (Exhibit E attached hereto).
8. On Thursday, August 28th, Defendants' counsel went to the conservator's office with Philip Schechter, CPA to look at documents that were to be produced. These were to include audit reports and tax returns. Counsel and Mr. Schechter were taken to the conference room where there were three large file boxes. After more than 2 ½ hours counsel advised a staff member that the boxes did not contain any audit reports or tax returns. The staff member responded that no tax returns had been requested.
9. After counsel showed the staff member the Request for Production, counsel and Mr. Schechter were taken to a large storage room filled with large storage boxes on shelves and were told that six of the large boxes had tax returns.

10. By this time it was nearly 4:30 pm – too late to start going through six large boxes. None of the boxes produced earlier had any of the documents requested and those contained many papers for the years 1993 to 2000 that had not been requested.
11. The staff member mentioned that he had tax returns on a computer disc and handed a copy to Mr. Shechter. In all, the wasted time cost Defendants Judd \$1,312.50 (see Exhibit F attached hereto).
12. On Friday morning, August 29th, Defendants’ counsel and Valerie Judd appeared for mediation. At the hearing on August 18, 2014, the court authorized Valerie Judd to appear for both Defendants Judd (Exhibit G hereto).
13. At the mediation the parties agreed that Plaintiffs would settle their claim for \$15,000 with the understanding that Valerie would provide sworn Financial Statements and the most recent tax returns by Friday September 5, 2014 and Plaintiffs would have until Wednesday September 10th to review the statements.
14. In accordance with the agreement, on the afternoon of the mediation on Friday August 29th, Plaintiffs’ counsel Weber emailed the form financial statements to Defendants’ counsel (Exhibit H hereto).
15. In an email dated September 1, 2014 (Labor Day), Plaintiffs’ counsel Hyman acknowledged the “tentative settlement” and asked for an extension until Friday September 5th to respond to the discovery because of the “tentative” settlement (reached at mediation on Friday August 29, 2014). See Exhibit I hereto.
16. An hour later, Plaintiffs’ co-counsel Weber then tried to deny that any “tentative” settlement or otherwise had been reached. Not only was this was inconsistent with Hyman’s email and Weber’s own email of August 29th in which he had sent Financial Statement Forms immediately following the mediation (Exhibit J hereto) but is

inconsistent with the representations made by Plaintiffs' more senior counsel Samuels to the Court on Wednesday, September 3rd, in which Samuels stated:

MR. SAMUELS: In terms of the Judds, Mr. Kreeger's client, we are awaiting some additional documentation from the Judds post-mediation that may enhance the possibility of getting that case resolved. We're going to be receiving those documents from the Judds through Mr. Kreeger on Friday. We are going to know by Wednesday of next week whether or not the case is going to settle through the mediation process, which, for lack of a better term, I'd say reached an impasse but is still open. So that's where we are with the Judds.

Transcript of September 3, 2014 Hearing, page 19, lines 7-17 (emphasis added) (Exhibit K attached hereto).

MR. SAMUELS: He said that it impassed at mediation, and I didn't think it had.

Transcript of September 3, 2014 Hearing, page 21, lines 15-16 (Exhibit L).

17. Although, on September 5th, in accordance with the agreement of August 29th, and Samuels' statement to the Court, Defendants Judd emailed sworn Financial Statements on the forms sent by Plaintiffs' counsel Weber along with their most recent tax returns, Plaintiffs did not respond on September 10th as Plaintiffs' counsel Samuels had acknowledged to the Court that Plaintiffs had promised to do.
18. Plaintiffs also continued to ignore Defendants Judd's outstanding requests for discovery and chose to let Plaintiffs' counsel Weber assert that he did not believe the notarized signature of James Judd was really James Judd's signature. (There are in excess of six emails from Plaintiffs' counsel Weber refusing to accept the notarized signature of James Judd and emails starting with September 10, 2014 in which he began to demand that an entire sworn Financial Statement (which would have contained the identical information)

be in James Judd's handwriting. These emails were marked and introduced at the hearing of October 7, 2014.

19. On September 16, 2014, for the first time, Plaintiffs served a purported "sworn" response to Defendants Judds Third Interrogatories in which the conservator gave the following identical sworn response to each of the five interrogatories:

Plaintiffs object to Interrogatory Number 12 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs further object to Interrogatory Number 12 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions and have permitted Defendants Judd to inspect S&P's books and records. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have in relation to every other defendant in this matter. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

There is serious question as to whether this is a good faith response. The same response was given for each of the interrogatories. (See Exhibit M attached hereto). Plaintiffs reiterated the same objection to Defendants' discovery that the court had rejected on August 18th.

20. Not only was this purported response over 30 days late (and 14 days after the Court had directed to respond on August 18th) but the total number of interrogatories propounded by Defendants Judd were well under the sixty interrogatories that two Defendants would be entitled to propound. Also, to date, Plaintiffs' have not even answered 30 of the interrogatories propounded.
21. After refusing to make any reasonable attempt to produce the documents requested, on September 19, 2014, Plaintiffs have now produced a list of over 5,000 pages (Exhibit N hereto).
22. Only after Defendants Judd served their Motion to Enforce the Settlement on September 23, 2014 did Plaintiffs' counsel Samuels send his email of September 24th in which he

claimed for the first time that the sworn financial statement provided on September 5th and to which he had acknowledged to the Court that Plaintiffs had an obligation to respond to by September 10th was not acceptable. He now claimed that the sworn financial statement which Defendants Judd provided on September 5th “showed more assets than Plaintiffs were led to believe Defendants had at the mediation.” (Exhibit O hereto.) Parenthetically, Samuels did not attend the mediation.

23. Not only could this assertion have been made on September 10, 2014 as Plaintiffs and Mr. Samuels had agreed to do, but, to date, Plaintiffs have not given any indication of why they claim the statements show more assets.

24. Thus Plaintiffs:

- a. Breached their representation to the Court that they would respond to the sworn Financials by September 10th when they clearly had all the financial information they needed to respond on September 5, 2014;
- b. Plaintiffs still have failed to properly respond to Defendants Judds’ discovery, and Third Set of Interrogatories in particular.

25. When Defendants Judd noticed the conservator for deposition on September 29, 2014, Plaintiffs responded that he “was not available.”

Wherefore Defendants move for an order:

- (a) compelling Plaintiffs to fully respond to Defendants Judd’s Third Interrogatories and Third Request for Production;
- (b) imposing appropriate sanctions, including payment of \$1,312.50 for the wasted time spent by Mr. Shechter, for failure to produce documents;
- (c) compelling the conservator to appear for deposition; and

(d) requiring plaintiffs to provide defendants with specific detailed itemization of the items they consider to have shown more assets than had been represented by Defendants forthwith.

Dated this 29th day of October, 2014.

s/ Julian H. Kreeger

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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 BergerSingerman and counsel identified below registered to receive electronic notifications and regular U.S. mail upon Pro Se parties this 29th day of October, 2014 upon the following:

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s/ Julian H. Kreeger

JULIAN H. KREEGER

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

Case No: 12-034121(07)
Complex Litigation Unit

P&S ASSOCIATES, GENERAL PARTNERSHIP,
et al.,

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE TRUST, et
al.,

Defendants.

**PLAINTIFFS' RESPONSE AND OBJECTIONS TO DEFENDANTS JAMES AND
VALERIE JUDD'S FIRST REQUEST FOR PRODUCTION OF DOCUMENTS TO
PLAINTIFFS**

Plaintiffs, by and through the undersigned counsel, hereby respond and object to Defendants, James and Valerie Judd's ("Defendants") Request for Production of Documents to Plaintiff, pursuant to Rule 1.350 of the Florida Rules of Civil Procedure.

GENERAL OBJECTIONS

→ General Objection 1: Plaintiffs investigation of the facts relevant to the instant matter is in its initial stages and review of documents in their possession is still in its initial phases. It is therefore not possible to provide complete productions at this juncture. However, Plaintiffs will respond to Defendants' request for production while reserving the right to supplement their responses at a later time.

General Objection 2: Plaintiffs will not organize or select documents for Defendants and Plaintiffs will not attempt to indicate in any way which documents (if any) respond to any

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EX. A

particular inquiry, but shall produce all documents in the manner in which they are and have been maintained in the ordinary course of Plaintiffs' business and/or in the manner such documents have been stored in the ordinary course of business.

General Objection 3: To the extent that documents are protected by the Work Product or Attorney-Client Privilege, or any other applicable privilege law or rule, Plaintiffs object to their production. To the extent that documents are being withheld on the basis of privilege, Plaintiffs will produce a privilege log upon request and as soon as reasonably practicable.

General Objection 4: Plaintiffs' stated agreement to produce hereunder is not a representation that any such documents exist; rather, it is merely an indication that if such documents exist and are in the possession custody and/or control of Plaintiffs and are not privileged, they will be produced as indicated.

General Objection 5: It is possible that Plaintiffs will inadvertently produce a document that is otherwise privileged. Such inadvertent production is not intended to waive, alter or otherwise impact the privilege with respect to the particular document, with respect to the subject matter(s) reflected in the document and/or otherwise.

SPECIFIC OBJECTIONS AND RESPONSE TO REQUESTS FOR PRODUCTION

1. All statements relating to Defendants Judds' investment that were sent to Defendants James Judd and/or Valerie Judd.

Response: Subject to the General Objections above, Plaintiffs will produce non-privileged documents responsive to this Request that are labeled as "statement" to the extent that they can be located and have not already been produced in response to another Request.

2. All correspondence, records of communications, cancelled checks and records of payments sent by S & P Associates to James Judd and/or Valerie Judd.

DEFENDANT JAMES AND VALERIE JUDD'S
THIRD SET OF INTERROGATORIES TO PLAINTIFFS

12. Please state what accounting services were performed for S&P Associates each year from 2000 through 2008 by Ahearn Jasco Company and/or Michael J. Kuzy, CPA, including, but not limited to, auditing, preparation of U.S. Partnership Returns of Income Form 1065 and schedule K-1.
13. For each year from 2000 through 2008, state:
- a. How much money was invested by S&P Associates
 - i. with Bernard L. Madoff Investment Securities, LLC?
 - ii. with other investments?
 - b. How much income was received by S&P Associates:
 - i. from Bernard L. Madoff Investment Securities, LLC?
 - ii. from other investments?
 - c. How much money was distributed by S&P to Partners of S&P each quarter?
 - d. How much money was re-invested by S&P Partners in S&P Capital?
 - e. How much money was distributed to the General Partners of S&P?
14. When was the first date that Plaintiffs claim that S&P made distributions to certain S&P partners that were not made from S&P profits but from principal contributions of other partners; and state to whom such distributions were made, including the dates and amounts.
15. If Plaintiffs claim that S&P Associates perpetrated a "Ponzi" scheme and/or fraud, please state:
- a. Whether you claim that it was a "Ponzi" scheme or fraud;
 - b. The date you claim that S&P Associates first perpetrated the "Ponzi" scheme or fraud and what facts support such claims;

- c. The amounts invested each year by S&P Associates with BLMIS;
- d. The amounts of payments received from BLMIS for each year from 1995 through 2008.
- e. The amounts of income received each year from BLMIS from 1995 – 2008;
- f. The amounts of income received each year from other investments made from 1995 – 2008.

16. State the names and addresses of each “net loser” of S&P and for each state:
- a. The amount and date of their initial capital investment;
 - b. Whether they elected to receive quarterly distributions or chose to have their distributions reinvested as capital;
 - c. The date they received each payment and/or distribution and the amount;
 - d. The dates each were sent an Activity Statement and K-1 and the amount shown on each for the net realized gain and total realized balance for each for the ending capital account.
17. What actions and claims have been made by Plaintiffs, the status of each, and what recovery has been made:
- a. Against Bernard L. Madoff Investment Securities, LLC;
 - b. Against Sullivan and his related entities; and
 - c. Against Powell and his related entities.

ACKNOWLEDGEMENT

By: _____

Title: _____

STATE OF _____)
) SS:
COUNTY OF _____)

BEFORE ME, the undersigned authority, personally appeared _____ who, being first duly sworn, deposes and states that the answers to the foregoing interrogatories are true and correct.

SWORN TO AND SUBSCRIBED before me, this ____ day of _____, 2014,
by _____, who is ☐ personally known to me, or ☐ has produced
_____ as identification.

Notary Public, State of
Commission No.

My Commission Expires:

IN THE CIRCUIT COURT OF THE 17th
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CASE NO: 12-34121(07)

Complex Litigation Unit

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

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE TRUST, et al,

Defendants.

DEFENDANT JAMES AND VALERIE JUDD'S
THIRD REQUEST FOR PRODUCTION TO PLAINTIFFS

Pursuant to Fla. R. Civ. P. 1.350, Defendants James and Valerie Judd (hereinafter "Defendants Judd") request plaintiffs to produce the following:

5. All accounting, audit reports, and tax returns (including drafts) prepared for S&P Associates by Ahearn Jasco & Associates and/or Michael J. Kuzy, CPA for the years 2000 through 2008.
6. All accounting, audit reports, and tax returns (including drafts) prepared for S&P Associates for the years 2000 through 2008.

s/ Julian H. Kreeger
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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 11th day of July, 2014 upon the following:

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By: s/ Julian H. Kreeger
JULIAN H. KREEGER
Florida Bar No. 098595

MINI-TRANSCRIPT OF AUGUST 18, 2014 HEARING

1 In that case, let me look at the documents
2 that they claim they produced.
3 THE COURT: Well, I've ordered them to produce
4 either, demonstrate previous production to you or
5 produce what they haven't produced, all of which is
6 within 10 days. If it's voluminous records, they may
7 say, "You come to our office, and you may review them
8 and copy them as you wish."
9 I'm not going to require them to copy 10 years
10 worth of audits and 10 years worth of financial
11 statements. If you want them. You may decide you
12 don't need them all.
13 MR. KREEGER: Alright. I don't agree with him
14 that I asked for everything that they had, but I'll
15 determine that when I take a look at it.
16 I asked them to admit the genuineness of the
17 activity reports that we got.
18 THE COURT: Now, you're looking at the Request
19 for Admissions.
20 MR. KREEGER: This is the Second Request.
21 THE COURT: The Second Request, okay.
22 MR. KREEGER: And here's a copy of it.
23 THE COURT: I think it's in here.
24 Yes. Which paragraph?
25 MR. HYMAN: We didn't respond to any of the

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1 Second Requests for Admissions because we filed a
2 motion for protective order, Your Honor.
3 THE COURT: Well, first of all, a Request for
4 Admissions is sort of a hybrid. It's really not a
5 discovery document. In it's truest sense, it's
6 intended as a document to narrow the issues, what
7 facts are we disputing, what facts are we admitting,
8 what documents can we agree are genuine so we don't
9 have to worry about trying to lay a foundation or
10 bring in a records custodian?
11 And, again, given the fact that these were
12 only served within a couple of months of Mr.
13 Kreeger's accepting service for his client, I'm not
14 holding the Judds to the terms of the case management
15 order for which they had not been served at the time
16 it was entered. I'm not going to do that.
17 So, if your only reason for not responding is
18 because you didn't think you have to, you have to.
19 Tell me how much time you need to respond to
20 them.
21 MR. KREEGER: There's a parallel interrogatory
22 that relates to the —
23 THE COURT: Could I finish with this first?
24 MR. KREEGER: Sure.
25 THE COURT: How many days do you need? I'm

22

1 not going to say 10. How many days do you need, with
2 the understanding is right now the Judds still remain
3 a part of the trial scheduled for September 9, 10 and
4 11, which may not be feasible. So you tell me. I
5 know you guys are really busy.
6 MR. HYMAN: I'd probably say 15 days.
7 THE COURT: That's fine.
8 MR. HYMAN: And, Your Honor, if I may, at
9 least as it relates to the Judds, I would request
10 that the Court enter an order prohibiting them from
11 propounding further discovery on us after this point
12 as at this point we spent more money on in dealing in
13 terms of time and energy and dealing with the issues
14 raised by Mr. Kreeger than almost any other
15 defendant. And their clients only owe approximately
16 \$80,000, as alleged, and at this point it's almost
17 onerous to have to constantly repeatedly respond to
18 and address Mr. Kreeger's different tactics and
19 issues. And while we do and would like to work with
20 him, it is difficult in the circumstances.
21 THE COURT: That request is denied.
22 MR. HYMAN: Okay.
23 THE COURT: The fact is what we try to do is
24 marshal as many claims and issues within one
25 calendar. And when we have someone who is not

23

1 properly served until well after the case management
2 order is entered, they cannot be bound strictly to
3 the terms of that case management order. And the
4 fact is it's only five months since he was served;
5 and he's saying, "I've been propounding this
6 discovery," and they're entitled to it. So 15 days.
7 MR. HYMAN: I understand that, Your Honor.
8 However, we still, although we agreed to resolve the
9 dispute in terms of service without an evidentiary
10 hearing, and I realize Your Honor already ruled on
11 it, it's our position that his client was properly
12 served; and I understand completely that he accepted
13 service officially on March.
14 THE COURT: 15 days to respond to the Second
15 Request for Admissions.
16 What else?
17 MR. HYMAN: Very well, Your Honor.
18 MR. KREEGER: May I just comment?
19 THE COURT: No.
20 What else?
21 MR. KREEGER: Then let me see what they do.
22 THE COURT: Okay.
23 Anything else.
24 MR. KREEGER: I would like to comment about,
25 and this is not part of my motion to compel, I met

24

5x D

TRANSCRIPT OF HEARING OF JUNE 16, 2014

1 mediations with everybody else. The mediation cutoff
2 date was moved to July 11th.

3 And I just have one issue that's kind of
4 popped up that I'd like to address to the Court. You
5 know we're under a limitation of costs, and we are
6 trying to be mindful of the costs that are incurred
7 on behalf of the estate; and so Howard Tescher was
8 recommended to us by one of the defendants, I don't
9 recall who, and we accepted him; and we'd like to use
10 him as a mediator with some of the other folks; and
11 then Jim Pierberg is someone who we came up with
12 who's knowledgeable in this area, and he has mediated
13 a case. I've gotten various suggestions of a bunch
14 of other mediators from other people, and I'm
15 generally not inclined to expand the list of
16 mediators to five, six, seven so everyone can get
17 whoever they want, so I'd like to be able to narrow
18 it down so I don't have to re-educate mediators. I
19 know every case is a little bit different and there
20 is some level of education. Every time we get
21 another mediator added to the list, generally, it's
22 somewhat problematic for us.

23 THE COURT: Why is that?

24 MR. SAMUELS: Because we've got to re-educate
25 a new mediator every time; and we've got a couple who

5

1 have already mediated a case; and there's additional
2 costs involved in educating a mediator every time
3 we --

4 THE COURT: How much do you think?

5 MR. SAMUELS: At least three to four hours
6 every time. We have to send them the pleadings, and
7 do what you need to do, and then we got to agree to
8 others. And so, you know, it's just the negotiation
9 time of agreeing on mediators is getting very tiring,
10 as well. So we've tried to make a recommendation
11 let's just use a couple and get them all mediated by
12 July 11th; and other people have different names, and
13 it's just --

14 THE COURT: Okay.

15 MR. SAMUELS: So I just wanted to throw that
16 out there.

17 MR. KREEGER: Your Honor.

18 THE COURT: Mr. Kreeger, have a seat.

19 Anyone other than Mr. Kreeger, anyone else
20 like to first address that issue of, any issue on
21 mediator selection?

22 Okay, Mr. Kreeger, would you like to address
23 that subject?

24 MR. KREEGER: Your Honor --

25 THE COURT: Come forward, please.

6

MR. KREEGER: Weeks ago I had suggested Brian
2 Spector, who's a very fine mediator, a sophisticated
3 mediator; and I was told that they had had experience
4 with him; that they had no problem with him. Now
5 they tell me that they won't agree to a mediator
6 other than the ones they proposed, whom I've never
7 dealt with and never heard of.

8 THE COURT: Well, let me tell you Howard
9 Tescher, I've known him since before he got married.
10 He's a former Circuit Court judge here and was with a
11 highly successful commercial litigation firm of his
12 own before he took the bench; and he was here a
13 little while and said, "Nah, that's not for me," and
14 he left. And there are days I understand that. And
15 he went back out and primarily has exclusively done
16 nationally more sophisticated commercial and
17 securities related mediation. But, I rarely step
18 into a decision on who is the mediator. I'm not one
19 of those that appoints people. I leave it to the
20 lawyers, and almost without exception they agree. I
21 am sympathetic to -- how many other parties do we
22 still have left that you need to schedule these with?
23 How many are we talking about?

24 MR. SAMUELS: We had scheduled a mediation
25 with Ettoh, and that is going to be in front of

7

1 Mr. Tescher.

2 On the Holy Ghost entities, we have not yet
3 scheduled a mediation. We're having some issues with
4 dates with their clients being overseas and wanting
5 to appear telephonically, which is not necessarily an
6 issue, but I'd rather them be here.

7 THE COURT: Well, it is an issue.
8 Fundamentally, mediation doesn't work if you're not
9 face-to-face in some fashion. There has to at least
10 be a form of video conferencing. You can FaceTime
11 across the globe. You can participate in the
12 mediation face-to-face. It may be a little bit more
13 expensive. I would not necessarily require someone
14 to fly across the ocean. And now that the Heat's
15 season is over, why would you come? But a telephonic
16 does not work.

17 MR. SAMUELS: We'll work with them to
18 coordinate a videoconferencing. That won't be a
19 problem.

20 THE COURT: So you have Ettoh scheduled. The
21 Holy Ghosts you have not yet scheduled. Obviously,
22 you've not yet scheduled with Mr. and Mrs. Judd.

23 MR. SAMUELS: Correct.

24 And Gianna, we have reached out to and not
25 heard from Mr. Rotella.

8



Cherry Bekaert^{LLP}

CPAs & Advisors

CHERRY BEKAERT LLP
P.O. BOX 25549
RICHMOND, VA 23260-5500 (786)693-6300

*James and Valerie Judd
c/o Julian H. Kreeger, Esquire
Julian H. Kreeger, P.A.
2665 South Bayshore Dr., Ste 220-14
Miami, FL 33133*

Invoice No. 780794
Date 09/05/2014
Client No. 6717900.4

FOR PROFESSIONAL SERVICES RENDERED THROUGH AUGUST 31, 2014:

DATE	SERVICE	STAFF	HOURS	AMOUNT
James and Valerie Judd				
08/28/2014	GENERAL COMMERCIAL LITIGATION Attend site visit with Julian Kreeger	SHECHTER,P	3.50	\$ <u>1,312.50</u>

Current Amount Due	1,312.50
Prior Balance	<u>(750.00)</u>
Total Amount Due	\$ <u>562.50</u>

ΣX. F

MINI-TRANSCRIPT OF AUGUST 18, 2014 HEARING

1 with Mr. Massana in February, and I tried to resolve
2 this amicably. They seem to keep telling the court
3 that I've refused to mediate. I've told them --
4 THE COURT: You don't have to respond to any
5 of that.
6 MR. KREEGER: Okay.
7 THE COURT: I've already ordered when the
8 mediation must take place by. I've granted your
9 discovery. I've overruled their objection as to the
10 time schedule. I'm trying to get this done. I'm
11 just trying to get this done. Okay?
12 Anything else?
13 MR. KREEGER: I'm not arguing with you, Your
14 Honor.
15 THE COURT: I know you're not. I know you're
16 not.
17 MR. KREEGER: I just felt obligated because
18 right now James Judd is in Asia. I'm not asking for
19 an extension. He doesn't come back to Florida until
20 the 30th of August.
21 THE COURT: You didn't tell me that the other
22 day.
23 MR. KREEGER: I told you that a long time ago.
24 But that's not my point, Your Honor. I'm not arguing
25 with you. You said that Valerie Judd could appear

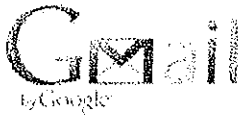
1 for both of them. She will appear on the 29th. I'm
2 representing that to the Court.
3 THE COURT: Okay.
4 MR. KREEGER: I tried at various times. They
5 had told me that Brian Spector was an acceptable
6 mediator.
7 THE COURT: Why are we talking about it?
8 MR. KREEGER: I even offered to pay his fee;
9 but, by the time they agreed, we had a status
10 conference in which I said that I would do it out of
11 my own pocket, not out of their pocket, but out of my
12 pocket. And James Judd was in Florida for two or
13 three days in July, and then he went to Asia. And I
14 offered to do it, but it couldn't be worked out then.
15 So I'm agreeing that up to this point the Court had
16 said that both of them had to appear.
17 THE COURT: Typically, that's correct. And
18 which is still my preference.
19 What are you asking me?
20 MR. KREEGER: No, I'm not. I'm only
21 commenting. I'm not trying to move the mediation.
22 THE COURT: Is there some reason he couldn't
23 get in town any earlier at all?
24 MR. KREEGER: He's conducting concerts in
25 Asia.

1 THE COURT: When's the last concert?
2 MR. KREEGER: I can't tell you that. I don't
3 know right now.
4 THE COURT: Well, that's what I mean.
5 MR. KREEGER: But, at any rate, Valerie will
6 appear for both of them because Your Honor said that
7 was acceptable, and she'll do it.
8 THE COURT: Does she have full authority to
9 settle the case?
10 MR. KREEGER: She will have full authority.
11 You made that a condition, and I've told them that
12 that's the condition.
13 THE COURT: Okay.
14 Alright. So is there anything else for today?
15 MR. KREEGER: No. We have a hearing, as Your
16 Honor may know, on Friday.
17 THE COURT: Yes, I know.
18 MR. HYMAN: And may we propound discovery on
19 the Judds if we so choose?
20 THE COURT: We'll you're going to have to.
21 MR. HYMAN: Well, on that issue of the
22 discovery request.
23 THE COURT: That's up to you.
24 MR. HYMAN: Okay. I just wanted to seek --
25 THE COURT: We'll see what that does with the

1 trial date.
2 MR. HYMAN: Yes, Your Honor.
3 THE COURT: Okay. Thank you very much.
4 MR. KREEGER: Thank you, your Honor.
5 MR. HYMAN: Thank you.
6 (THEREUPON, THE HEARING WAS CONCLUDED AT 3:07 P.M.)
7 * * * * *

10/28/2014

Judd Defendants



Judd Defendants

1 message

From: **Steven D. Weber** <SWeber@bergersingerman.com>
Date: Fri, Aug 29, 2014 at 1:11 PM
Subject: Judd Defendants
To: "juliankreeger@gmail.com" <juliankreeger@gmail.com>
Cc: "mike@m-c-law.com" <mike@m-c-law.com>

Julian, attached please find the financial forms to be completed by your clients. Please return them to us as soon as possible.

Thank you



Steven D. Weber

1450 Brickell Avenue | Suite 1900 | Miami FL 33131
office: (305) 755-9500 | direct: (305) 982-4025 | fax: (305) 714-4340
SWeber@bergersingerman.com



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2 attachments

<https://mail.google.com/mail/u/1/?ui=2&ik=1903822baa&view=pt&search=inbox&th=14957f62fce0e9b2&siml=14957f62fce0e9b2>

1/2

EX. H

10/28/2014

Gmail - Fwd: Judd Defendants



Financial Disclosure Form 2.pdf
281K



Financial Disclosure Form 1.pdf
274K



Julian Kreeger <juliankreeger@gmail.com>

Judd Defendants Settlement and Financials

7 messages

Zachary P. Hyman <ZHyman@bergersingerman.com>

Mon, Sep 1, 2014 at 1:12 PM

To: "juliankreeger@gmail.com" <juliankreeger@gmail.com>
Cc: "Steven D. Weber" <SWeber@bergersingerman.com>

Mr. Kreeger,

It is my understanding that we have reached a tentative settlement based on your clients' execution of financial affidavits. Because the settlement eliminates a need to respond to the outstanding discovery, please let us know if you are willing to consent to an extension to respond to the outstanding discovery, up to and until this Friday, September 5, 2014. We were also wondering when we should expect your return of the financial documents.

Thank you,

Zachary Hyman



Zachary P Hyman

350 East Las Olas Boulevard | Suite 1000 | Fort Lauderdale FL 33301
office: (954) 525-9900 | direct: (954) 712-5180 | fax: (954) 523-2872
ZHyman@bergersingerman.com



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CIRCULAR 230 DISCLAIMER: This communication does not constitute a "covered opinion" as such term is defined within Circular 230, and does not comply with the requirements for a "covered opinion." We have not conducted, nor have we been asked to conduct, that type of analysis in this communication. To ensure compliance with requirements imposed by the IRS, we must inform you that any U.S. federal tax advice contained in this communication (including any documents or items appended herein) is not intended or written to be used and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transaction or matter addressed herein.

Ex. I

To: "Zachary P. Hyman" <ZHyman@bergersingerman.com>, "juliankreeger@gmail.com" <juliankreeger@gmail.com>

There is no tentative settlement reached and there is no settlement agreement. Disregard that portion of the below email. Please provide us with the financials so we can consider your offer. /

Steve D. Weber
(305) 982-4025

From: Zachary P. Hyman
Sent: Monday, September 1, 2014 1:12 PM
To: juliankreeger@gmail.com
Cc: Steven D. Weber
Subject: Judd Defendants Settlement and Financials
[Quoted text hidden]

EX. J

TRANSCRIPT OF SEPTEMBER 3, 2014 HEARING

1 defense, why not just save it. Just think about it.
 2 So, before I leave you -- the reason I'm being
 3 short with you all, this is nowhere close to where
 4 we're supposed to be today. You're on a three-month
 5 docket. We carved out time. I kept offering you
 6 different dates -- on you; on you; on you. And I'm
 7 only doing it because that's my job. I'm dealing
 8 with a lot of people's money. I have a
 9 conservatorship here on behalf of many, many, many
 10 people, all of whom have taken a hit who are now
 11 dealing with lawyers still, and all they thought they
 12 were making an investment; and how they all of a
 13 sudden have to give depositions, they have to answer
 14 interrogatories, they have to produce documents, they
 15 have to deal with lawyers. This is not what they had
 16 in mind. So my job, as I see it, when I appointed
 17 Mr. Von Kahle was to represent them as best the Court
 18 can and not waste their time or money either.
 19 Is there any issue that we've not addressed
 20 before I give you a chance to walk out because I need
 21 to walk out?
 22 MR. SAMUELS: There are not any issues that
 23 have not been addressed. I would just like to point
 24 out, if I may, that we have settled with a lot of
 25 people.

17

1 THE COURT: I'm very please about that.
 2 MR. SAMUELS: We put a lot of time and energy
 3 into this. We've got two people we've had issues
 4 with out of a slew. We've done our best. We've
 5 filed our stuff on time. We've complied with all
 6 court orders. I just want to put that out there.
 7 We've had issues with two out of several.
 8 THE COURT: Well taken.
 9 Just one moment.
 10 I appreciate what you said. You're absolutely
 11 right.
 12 Yes, Mr. Kreeger.
 13 MR. KREEGER: Your Honor, we filed, in
 14 addition to an Amended Counterclaim, a Renewed Motion
 15 to Compel. We had had a hearing approximately two
 16 weeks ago.
 17 THE COURT: I'm not hearing that now.
 18 MR. KREEGER: I understand.
 19 THE COURT: I haven't seen that. I don't even
 20 have that.
 21 MR. KREEGER: I think I did give a copy, but I
 22 apologize. Let me give you --
 23 THE COURT: Excuse me just one second.
 24 Suzie's been with me since January of '91. She gave
 25 me what you gave her, so don't tell me what you

18

1 just -- we're in recess.
 2 (OFF THE RECORD from 10:30 A.M. TO 11:00 A.M.)
 3 THE COURT: Thank you. Be seated, please.
 4 Okay, I thank you for spending all that time.
 5 I'm sure it was fun-filled.
 6 What do you want to tell me?
 7 MR. SAMUELS: In terms of the Judds, Mr.
 8 Kreeger's client, we are awaiting some additional
 9 documentation from the Judds post-mediation that may
 10 enhance the possibility of getting that case
 11 resolved. We're going to be receiving those
 12 documents from the Judds through Mr. Kreeger on
 13 Friday. We are going to know by Wednesday of next
 14 week whether or not the case is going to settle
 15 through the mediation process, which, for lack of a
 16 better term, I'd say reached an impasse but is still
 17 open. So that's where we are with the Judds.
 18 What we would like to do is schedule some time
 19 potentially now, if we could, to keep the thing
 20 moving, or we can simply call Suzie on Thursday of
 21 next week and tell her we need some time for the
 22 outstanding motions.
 23 THE COURT: Well, you know which way I'm going
 24 go with that. You're going to work it out, set the
 25 dates right now.

19

1 MR. SAMUELS: I had a hunch you would do that.
 2 THE COURT: It's better for all of us. We
 3 know by certain dates things are going to get done
 4 one way or the other, and then we move on.
 5 MR. SAMUELS: Perfect.
 6 THE COURT: Otherwise, it just gets worse. It
 7 doesn't get better. New stuff comes in. More
 8 creative thought arises.
 9 MR. SAMUELS: That's our preference. So, to
 10 tell Your Honor what is outstanding at the moment, we
 11 can be prepared for a summary judgment hearing 30
 12 days from now, from today, you know, and we'll file
 13 our papers timely in accordance with the rules, our
 14 responsive papers. If Mr. Judd decides to continue
 15 to proceed, as the case does not settle, which we've
 16 asked them to withdraw in light of Your Honor's prior
 17 rulings.
 18 We also would like to reserve time for a
 19 motion to dismiss the counterclaim. It's our belief
 20 that if we're successful in dismissing the
 21 counterclaim, it actually will make the trial
 22 significantly shorter. In the long term, we'll save
 23 time, and we believe we have solid grounds to
 24 dismiss, rather than taking Your Honor up on his
 25 suggestion. We did analyze that.

20

EX. K

TRANSCRIPT OF SEPTEMBER 3, 2014 HEARING

1 And there are also some discovery motions that
2 Mr. Kreeger has that we'll make an effort to resolve
3 once again, but I think we ought to reserve time on
4 that. That's all I know that's outstanding with the
5 Judds.
6 THE COURT: Alright, let me come back to that
7 because we need to talk about Mr. Herman. I thought
8 it was going to be simpler.
9 MR. KREEGER: Your Honor --
10 THE COURT: I'm going to come back to you, Mr.
11 Kreeger. I want to hear what Mr. Herman has to say.
12 MR. KREEGER: It was just going to be one
13 sentence.
14 THE COURT: What?
15 MR. SAMUELS: He said that it impassed at
16 mediation, and I didn't think it had.
17 THE COURT: I don't want to get into that.
18 MR. KREEGER: No. I'm not, but I just --
19 THE COURT: Thank you. Who was your mediator?
20 MR. SAMUELS: Mr. Christiansen mediated that
21 day as Mr. Tescher was unavailable.
22 THE COURT: Had you arranged for Tescher?
23 MR. SAMUELS: We had tried to arrange with Mr.
24 Tescher through Mr. Kreeger for a long period of time
25 but were unsuccessful. You entered an order saying

21

1 you had to go by the 29th.
2 THE COURT: That's because we all agreed
3 that's what you wanted.
4 MR. SAMUELS: Right, a hundred percent we
5 wanted that. We asked for that, and we were unable
6 to schedule Mr. Tescher on the one date that Mr.
7 Kreeger gave us that he was available.
8 THE COURT: Okay. And where are we with
9 Mataragas?
10 MR. SAMUELS: In terms of Mr. Herman, his
11 client, the day, the 11th will be chosen for the
12 trial date. We are going to be receiving some
13 documentation from his client that may assist us in
14 the settlement process on Friday, is the plan right
15 now, and so we are going to schedule a mediation when
16 we get back to our office. He'll contact his client.
17 We'll throw out some dates to do a mediation first of
18 next week hopefully with Mr. Tescher, and they chose
19 the 11th of the trial period for the trial date going
20 forward.
21 THE COURT: I have no problem with an
22 out-of-state litigant saying, you know, "I'd like to
23 mediate just prior to the trial date so that, if we
24 don't settle it, I can appear and testify." I
25 understand, if someone doesn't have a place to stay,

22

1 coming down here for a couple of weeks is expensive
2 and not a good use of one's time. I understand that.
3 That request has not been made. That's fine.
4 MR. SAMUELS: Well, we also speak --
5 MR. HERMAN: We've worked that out, Judge.
6 What's going to happen, what we're trying to do is
7 schedule a mediation for sometime next week
8 hopefully, early next week, and they agreed to do it
9 by video. And so either that or we would do exactly
10 what you just said, they could have the mediation
11 just prior to the trial.
12 THE COURT: Video is not -- I'm sorry, I don't
13 have the experience that either of you two do at this
14 point in participating in a mediation. You know it's
15 been a long time since I actively participated in a
16 mediation. I have gone through the training at this
17 point. So I'm skimming the surface of the experience
18 compared to yours; but, fundamentally, what's
19 critical to it is the ability to talk separately,
20 openly and honestly with the mediator so that, if you
21 have an effective mediator, that party knows how to
22 truly involve and communicate with the litigants.
23 Sometimes it can even help, not in this case,
24 depending on the case, sometimes it helps to just to
25 have the litigants talking themselves, because often

23

1 times it's just a breakdown in communication between
2 the parties that the lawyers can only do so much to
3 resolve. Regardless, I don't see how a video
4 mediation really is the most effective. I really
5 don't.
6 MR. HERMAN: I'd say, Judge, I would agree
7 with you if it was just a phone. But, in terms of
8 video, I think we both agree that, at least I've had
9 experience with it; he obviously had, he suggested
10 it.
11 THE COURT: Okay.
12 MR. SAMUELS: They had suggested telephonic,
13 and I said, "No."
14 THE COURT: That doesn't work.
15 MR. SAMUELS: I said, "No."
16 THE COURT: That doesn't work.
17 MR. SAMUELS: Right.
18 MR. HERMAN: So that's what we were trying to
19 do.
20 THE COURT: I wouldn't even do that with an
21 insurance adjuster, much less a party.
22 MR. SAMUELS: We were not okay with that.
23 We're going to give it a whirl on a video and see how
24 it goes.
25 We were able to settle the Church cases with

24

Ex. L

TRANSCRIPT OF SEPTEMBER 3, 2014 HEARING

1 And there are also some discovery motions that
2 Mr. Kreeger has that we'll make an effort to resolve
3 once again, but I think we ought to reserve time on
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11 THE COURT: Okay.

12 MR. SAMUELS: They had suggested telephonic,
13 and I said, "No."

14 THE COURT: That doesn't work.

15 MR. SAMUELS: I said, "No."

16 THE COURT: That doesn't work.

17 MR. SAMUELS: Right.

18 MR. HERMAN: So that's what we were trying to
19 do.

20 THE COURT: I wouldn't even do that with an
21 insurance adjuster, much less a party.

22 MR. SAMUELS: We were not okay with that.

23 We're going to give it a whirl on a video and see how
24 it goes.

25 We were able to settle the Church cases with

24

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

CASE NO: 12-34121(07)

Complex Litigation Unit

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

Plaintiffs,

vs.

JANET A. HOOKER CHARITABLE TRUST, et al,

Defendants.

**PLAINTIFFS' RESPONSE AND OBJECTIONS TO DEFENDANT JAMES AND
VALERIE JUDD'S THIRD SET OF INTERROGATORIES TO PLAINTIFFS**

12. Please state what accounting services were performed for S&P Associates each year from 2000 through 2008 by Ahearn Jasco Company and/or Michael J. Kuzy, CPA, including, but not limited to, auditing, preparation of U.S. Partnership Returns of Income Form 1065 and schedule K-1.

Response: Plaintiffs object to Interrogatory Number 12 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs further object to Interrogatory Number 12 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions and have permitted Defendants Judd to inspect S&P's books and records. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have in relation to every other defendant in this matter. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

13. For each year from 2000 through 2008, state:
- How much money was invested by S&P Associates
 - with Bernard L. Madoff Investment Securities, LLC?
 - with other investments?

Ex. M

- b. How much income was received by S&P Associates:
 - i. from Bernard L. Madoff Investment Securities, LLC?
 - ii. from other investments?
- c. How much money was distributed by S&P to Partners of S&P each quarter?
- d. How much money was re-invested by S&P Partners in S&P Capital?
- e. How much money was distributed to the General Partners of S&P?

Response: Plaintiffs object to Interrogatory Number 13 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs further object to Interrogatory Number 13 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have for any other defendant in this matter. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

- 14. When was the first date that Plaintiffs claim that S&P made distributions to certain S&P partners that were not made from S&P profits but from principal contributions of other partners; and state to whom such distributions were made, including the dates and amounts.

Response: Plaintiffs object to Interrogatory Number 14 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs further object to Interrogatory Number 14 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have in relation to every defendant in this matter. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

- 15. If Plaintiffs claim that S&P Associates perpetrated a "Ponzi" scheme and/or fraud, please state:
 - a. Whether you claim that it was a "Ponzi" scheme or fraud;
 - b. The date you claim that S&P Associates first perpetrated the "Ponzi" scheme or fraud and what facts support such claims;
 - c. The amounts invested each year by S&P Associates with BLMIS;
 - d. The amounts of payments received from BLMIS for each year from 1995 through 2008.
 - e. The amounts of income received each year from BLMIS from 1995 - 2008;
 - f. The amounts of income received each year from other investments made from 1995-2008.

Response: Plaintiffs object to Interrogatory Number 15 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs further object to Interrogatory Number 15 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have in relation to every other defendant in

this matter. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

16. State the names and addresses of each "net loser" of S&P and for each state:
- The amount and date of their initial capital investment;
 - Whether they elected to receive quarterly distributions or chose to have their distributions reinvested as capital;
 - The date they received each payment and/or distribution and the amount;
 - The dates each were sent an Activity Statement and K-1 and the amount shown on each for the net realized gain and total realized balance for each for the ending capital account.

Response: Plaintiffs object to Interrogatory Number 16 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs further object to Interrogatory Number 16 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have in relation to every other defendant in this matter. Plaintiffs also object to Interrogatory Number 16 because it is not reasonably calculated to lead to the production of admissible evidence, and is overly broad and unduly burdensome. The benefit of compiling a list of each "net loser," whether they elected to receive quarterly distributions, the dates they received each payment, and the dates they received an activity status report and/or K1 far outweighs any benefit in such a production. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

17. What actions and claims have been made by Plaintiffs, the status of each, and what recovery has been made:
- Against Bernard L. Madoff Investment Securities, LLC;
 - Against Sullivan and his related entities; and
 - Against Powell and his related entities.

Response: Plaintiffs object to Interrogatory Number 17 because it exceeds the number allowed by the Florida Rules of Civil Procedure. Plaintiffs also object to Interrogatory Number 17 because it is not reasonably calculated to lead to the production of admissible evidence. Plaintiffs' other avenues of potential recovery does not have any rational relationship to their claims in the instant case. Plaintiffs further object to Interrogatory Number 13 because they have produced the documents that they have in their possession custody and control that relate to Defendants Judd on multiple occasions. Plaintiffs have spent more time addressing the issues pertaining to Defendants Judd than they have in relation to every other defendant in this matter. As such, these interrogatories constitute an attempt to harass the Plaintiffs and engage in vexatious litigation.

ACKNOWLEDGEMENT

By: _____

Philip von Kahle

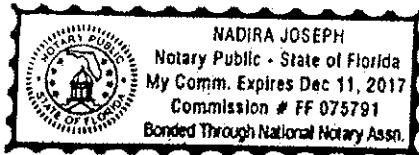
Title: _____

Conservator

STATE OF FLORIDA)
COUNTY OF BROWARD) SS:

BEFORE ME, the undersigned authority, personally appeared PHILIP VON KAHLE who, being first duly sworn, deposes and states that the answers to the foregoing interrogatories are true and correct.

SWORN TO AND SUBSCRIBED before me, this 16 day of SEPTEMBER 2014, by PHILIP VON KAHLE, who is ☒ personally known to me, or ☐ has produced _____ as identification.



Nadira Joseph
Notary Public, State of
Commission No.

My Commission Expires:



BERGER SINGERMAN

Zachary P. Hyman
(954) 712-5180
zhyman@bergersingerman.com

September 19, 2014

VIA E-MAIL: juliankreeger@gmail.com

Julian H. Kreeger, Esq.
2665 Bayshore Drive
Suite 220-14
Miami, FL 33133

Re: *Von Kahle v. Janet A. Hooker Charitable Trust, et al.*, Case No. 12-34121(07)

Dear Mr. Kreeger,

Please find enclosed a hyperlink to download documents which you requested. We have produced these documents to you before, but have elected to produce them to you, again in an abundance of caution. An index of the documents produced, is attached to this letter as **Exhibit "A."**

If there are any additional documents you feel you should be provided, please let us know what the documents are and we will produce them to you, so long as the production of those documents is reasonable.

After reviewing the documents that you have previously produced, we have come to the conclusion that there are documents that you have not produced to us. Specifically, you have not produced any of Mr. Judd or Mrs. Judd's communications between Michael Sullivan, Michael Bienes, Frank Avellino, Steven Jacob or any other people who are or were affiliated with S&P. You also have failed to produce Mr. and Mrs. Judd's tax returns from 2000 through 2013.

Considering the fact that you maintain that Mr. Judd was never a partner of the S&P, and the taxes that Mr. and Mrs. Judd paid provide a defense to our claims against them, we request that you immediately produce all of the aforementioned documents to us. If, by the close of business today, you do not agree to produce the requested documents to us, we will ask that the Court address the issue. Please feel free to contact me if you have any questions or concerns.

Sincerely,

Berger Singerman LLP

A handwritten signature in black ink, appearing to read 'Zachary P. Hyman'.

Zachary P. Hyman

ZPH/cl

Enclosures: <https://bergersingerman.sharefile.com/d/s6114abf571947da85947411-1>

EX. N

EXHIBIT "A"

DOCUMENT PRODUCTION DATED 09/19/14

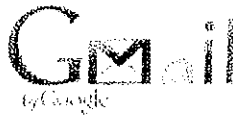
1. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1993	1
2. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1994	9
3. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1995	14
4. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1996	19
5. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1997	24
6. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1998	29
7. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1999	34
8. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 2000	39
9. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 2001	44
10. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 2002	49
11. S&P Associates, General Partnership - Michael Sullivan, General Partner - Taxes 2003	57

DOCUMENT PRODUCTION DATED 09/19/14

1. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1993	1
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3. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1995	14
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5. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1997	24
6. S&P Associates, General Partnership - Greg O. Powell, General Partner - Taxes 1998	29
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21. S&P Associates, General Partnership - Michael Sullivan, General Partner - Taxes 2009	1891
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23. S&P Associates, General Partnership - Michael Sullivan, General Partner - Taxes 2011	2800
24. P&S Associates, General Partnership - Michael Sullivan, General Partner - Taxes 2009	3161

25. P&S Associates, General Partnership - Michael Sullivan, General Partner - Taxes 2006	3167
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36. James and Judd Production	5342



Julian Kreeger <juliankreeger@gmail.com>

Financial affidavit

5 messages

Leonard K. Samuels <LSamuels@bergersingerman.com>

Wed, Sep 24, 2014 at 4:24 PM

To: "juliankreeger@gmail.com" <juliankreeger@gmail.com>

Cc: "Steven D. Weber" <SWeber@bergersingerman.com>, "Zachary P. Hyman" <ZHyman@bergersingerman.com>, "PhilVonKahle@moecker.com" <PhilVonKahle@moecker.com>, "Thomas M. Messina (tmessana@messana-law.com)" <tmessana@messana-law.com>

Ms Judd's financial affidavit shows far more in assets than we were lead to believe at mediation. We still do not have an affidavit from Mr Judd as required. As a result, your proposed settlement of \$15k is rejected. We are happy to continue to engage in settlement discussions that would lead to an equitable settlement based upon your clients assets, and upon receipt of a financial affidavit from Mr Judd showing no additional assets. Please let me know if you want to engage in further discussions. We look forward to deposing Mr Judd on October 1, 2014 at 9:30 AM at our offices as scheduled. Please let me know if you have any questions.

**Leonard K. Samuels**

350 East Las Olas Boulevard | Suite 1000 | Fort Lauderdale FL 33301

office: (954) 525-9900 | direct: (954) 712-5142 | fax: (954) 523-2872

l.samuels@bergersingerman.com



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EX. 'O'