

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

CASE NO. 12-034123 (07)

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

Plaintiffs,

vs.

STEVEN JACOB, et al.

Defendants.

**RENEWED EXPEDITED¹ MOTION TO COMPEL DEFENDANTS
FRANK AVELLINO AND MICHAEL BIENES TO PRODUCE
COMPUTERS FOR INSPECTION AND TO PRODUCE DOCUMENTS**

Plaintiffs filed their initial Expedited Motion to Compel Defendants Frank Avellino and Michael Bienes to Produce Computers and to Produce Documents (“Motion to Compel”) to prevent Defendants Avellino and Bienes (“Defendants”) from further deleting their e-mails and to require Defendants to produce their computers for inspection by a forensic expert in the hope of recovering the deleted e-mails and any other documents that are relevant to this action. Defendants’ “memos” making representations and producing e-mails and other documents in response to this Court’s November 16, 2015 Order (the “Deleted E-mails Order”) demonstrate why this Court should immediately appoint a forensic expert – instead of relying on Defendants’ lawyers – to examine Defendants’ computers and e-mail accounts and determine whether any relevant documents exist:

¹ Plaintiffs request that the Court consider this Motion on an expedited basis to allow Plaintiffs time to receive relevant evidence prior to the upcoming trial in this action.

1. On October 5, 2015, Plaintiffs filed the Motion to Compel and a separate motion for spoliation because Defendants testified that they delete their e-mails approximately every three days (and often daily) and have done so continuously (**Exhibit A** at 17:22-18:20; 100:25-101:22; **Exhibit B** at 90:16-91:6) during the pendency of this litigation.

2. During the October 26 hearing on the Motion to Compel, Defendant Bienes' counsel admitted to the deletion of e-mails and Defendant Avellino's lawyer conceded that not all documents may have been produced:

THE COURT: Let me stop you again. I apologize for interrupting, but I have to try to get these things out. I am like Columbo sometimes, get these things out of my brain or they stick there. Are you saying that he deleted every e-mail business or personal within whatever timeframe he was doing as soon as he read it whatever?

MR. ETRA: That's his testimony, and yes.

* * *

MR. WOODFIELD: If your Honor wishes, give me an opportunity and I will confirm that. I need to go physically look at his computer. I always thought when I communicated with him on discovery that he understood what he was doing on the computer. I now realize he hasn't.

See October 26, 2015 Transcript attached hereto as **Exhibit C**, at 22:2-11; 39:10-15.

3. Following the October 26 hearing, the Court entered the Deleted E-mails Order which required Defendants, no later than November 16, 2015, to search the folders of their e-mail accounts and produce e-mails that they should have produced or identified on a privilege log in response to Plaintiffs' discovery requests, as well as a timeline stating the period of time for which e-mails exist in the folders of Defendants' e-mail accounts, and the court otherwise deferred ruling on the Motion to Compel. **Exhibit D.** Bienes was additionally required to

execute written authorization to his e-mail service provider to release any e-mails he sent or received from his e-mail address during the years 2008 and 2009. *Id.*

4. On November 16, Plaintiffs received a “memo” from Avellino and a “memo” from Bienes regarding their productions and privilege logs in response to the Deleted E-mails Order. *See Exhibit E; Exhibit F.* Both memos and productions call into question Defendants’ compliance with the Deleted E-mails Order and demonstrate that additional relevant e-mails exist.

A. DEFENDANT AVELLINO’S “MEMO”

5. Avellino states in his “memo” that an inspection of Avellino’s laptop computer “revealed that substantive emails have not been deleted from the Computer” and that the “only emails that have been deleted are spam and solicitation emails from vendors.” **Exhibit D.** Defendant Avellino does not state how he made that determination, and Plaintiffs question how he could make such a sweeping declaration given that Avellino’s production of e-mails (**Composite Exhibit G**) does not include a sample of e-mails that he received from Michael Sullivan – the former Managing General Partner of the Partnerships – that are relevant to this action (**Composite H**). This memo and production also contradicts his deposition testimony that he has been deleting e-mails.

6. Avellino’s statement that Avellino’s laptop “contains emails in the ‘old mail’ folder from July 9, 2010 to the present; the ‘sent’ emails on the Computer exist from December 2, 2009 to the present” is equally confounding. It is unclear whether those folders exist, for example, on a folder on his computer’s desktop, in an e-mail program such as Microsoft Outlook, or through a web-based e-mail service – all of which and more should have been

searched for relevant documents in response to the Deleted E-mails Order and every other discovery request since this action was commenced.

7. Avellino's counsel is not qualified to assess what e-mails have been deleted from the Computer – or any other source – or identify what folders of e-mails exist, and the Court should immediately appoint a forensic expert to make an independent determination as to the existence of any e-mails on Avellino's computers and in Avellino's e-mail account.

8. Further signifying the need for an independent expert is that Avellino produced modified e-mails to Plaintiffs. Some of the e-mails produced by Avellino were put together on a single piece of paper and it is unclear whether Plaintiffs received the entire e-mail (**Composite Exhibit I**). Other e-mails produced by Avellino contain attachments that were not produced (**Composite Exhibit J**). Avellino's modification of e-mails and failure to produce attachments is a blatant attempt to avoid his discovery obligations. Only through a forensic expert who has access to Avellino's computers and his e-mail account can this Court and Plaintiffs know whether all relevant e-mails have been produced in their entirety.

9. It is clear that Plaintiffs still do not have all the relevant documents that may exist as Avellino asserted a host of meritless objections in response to Plaintiffs' Fifth Request for Production of Documents on the same day he produced his memo on November 16. Those objections are: (1) there could be voluminous documents (which is not a valid or recognized objection); (ii) the time frame for discovery is too long (the Court has, on numerous occasions overruled that objection); (iii) the production of documents is overly burdensome (without specifying how producing documents burdens Avellino (*Topp Telecom, Inc. v. Atkins*, 763 So. 2d 1197, 1199 (Fla. 4th DCA 2000) (noting that objections to discovery based on it being overly burdensome must be supported by some evidence))); and (iv) that the terms "evidence" or

“pertaining to” are somehow incomprehensible. Avellino has thus deleted e-mails, asserted meritless privileges, and asserted obstructionist objections all while Defendants are attempting to compel Plaintiffs to file a response to a Motion for Summary Judgment.

10. If that was not enough, Avellino’s November 16 memo states that “[p]ursuant to the Court’s directive all emails are now being saved.” **Exhibit D** (emphasis added). This Court should require Avellino to state exactly when he began preserving all his e-mails.

B. DEFENDANT BIENES’ “MEMO”

11. Bienes’ “memo” is even more troubling. Bienes produced two e-mails in response to the Deleted E-mails Order: one e-mail from December 11, 2011 and one e-mail from November 11, 2011, that appear to have been printed on November 16, 2015. **Composite Exhibit K**. The Deleted E-mails Order required Bienes to “produce to Plaintiffs a timeline stating the period of time for which e-mails exist in those folders” of Bienes’ e-mail account and the “memo” does not even identify those 2011 e-mails as being in Bienes’ e-mail account. **Exhibit F**. Instead, the “memo” identifies e-mails from November 10, 2015; October 26, 2015; October 28, 2015; November 12, 2015; October 15, 2014; January 8, 2015; and July 1, 2015. *Id.* Where did the 2011 e-mails come from? The existence of the 2011 e-mails calls into question the entirety of Bienes’ memo and also directly contradicts Bienes’ testimony that he has a practice of deleting all his e-mails, which his counsel affirmed to this Court.

12. Bienes’ memo also fails to identify that he searched all folders of e-mails accessible to Bienes, as required by the Deleted E-mails Order. The memo states that “the contents of his AOL e-mail account is as follows” and then identifies a “spam folder”, a “saved mail folder”, a “notes folder”. **Exhibit F**. It is unclear whether these folders existed on a web-based e-mail page, on folders on Bienes’ computer’s desktop, or on his iPad – which all should

have been searched for responsive e-mails and documents. E-mails produced by Avellino reveal that Bienes uses his iPad to send and receive e-mails. **Exhibit L.** There is no indication in Bienes' memo that any search of iPad was performed for e-mails. He certainly has not produced any such e-mails.

13. Further, even though the "memo" identifies folders that were the "contents of his AOL e-mail account", Bienes' memo only states "Responsive documents located on Bienes's lap top are being produced to Plaintiffs . . ." **Exhibit F.** (emphasis added). The memo does not state that documents are being produced from any of the above sources or any other sources of Bienes' e-mails. The "memo" also does not state what the documents that are being produced are responsive to.

14. Bienes' counsel is not qualified to assess what e-mails exist in Bienes' e-mail account, in Bienes' computer, or any other source that contains Bienes' e-mails. The Court should appoint a forensic expert to make an independent determination and recover any e-mails that are on Bienes', on his iPad, in his e-mail account, or any other source. A forensic expert is the only practical way to determine whether all relevant documents have been produced – as they should have been months ago in response to Plaintiffs' requests for production. When asked why e-mails would not be discoverable by a forensic examination, Bienes' lawyer stated that the parties need an evidentiary record that such e-mails exist:

THE COURT: Okay. So how would the deleted e-mails that might relate to the partnerships not be discoverable under a forensic examination?

MR. ETRA: Because we are hypothesizing about a fact that's not in evidence on a matter where we need an evidentiary record where we are hypothesizing that there were relevant e-mails that were sent to him.

Exhibit C at 22:12-20.

The record the parties are currently operating off of is Defendants' testimony that they deleted e-mails and now Defendants' counsels' representations that cannot stand up to close scrutiny.

15. Further obscuring whether all documents and e-mails have been produced, Bienes, like Avellino asserted a host of objections in response to Plaintiffs' Fifth Request for Production, and a response that makes it unclear whether he has produced all responsive documents or only some documents.

16. Finally, Bienes' memo leaves it equally unclear when he was told to preserve his e-mails and computer. The November 16 memo states that "Per the Court's recently entered Order, Bienes has been instructed to preserve all messages sent to or from his e-mail account on a going-forward basis." **Exhibit F** (emphasis added). The Court should require Bienes to identify when he was instructed to preserve all e-mails and all other documents.

C. A FORENSIC EXPERT SHOULD BE ALLOWED TO EXAMINE THE COMPUTERS AND DEFENDANTS' E-MAIL ACCOUNTS

17. Plaintiffs' Motion to Compel stated that "[L]imited and strictly controlled inspections of information stored on electronic devices may be permitted." *Antico v. Sindt Trucking, Inc.*, 148 So. 3d 163, 166 (Fla. 1st DCA 2014) (citing *Menke v. Broward Cnty School Bd*, 916 So.2d 8, 11 (Fla. 4th DCA 2005) ("[Rule 1.350 is] broad enough to encompass requests to examine [electronic information storage devices] but only in limited and strictly controlled circumstances"). Such inspections should be allowed where: 1) "there was evidence of destruction of evidence or thwarting of discovery"; (2) "the device likely contained the requested information"; and (3) "no less intrusive means existed to obtain the requested information." *Id.* at

166. (citing *Holland v. Barfield*, 35 So. 3d 953, 955 (Fla. 5th DCA 2010); *Menke*, 916 So. 2d at 12).

18. As set forth in the Motion to Compel and above, all the factors in favor of allowing inspection of the Defendants' computers, their e-mail accounts, and now Bienes' iPad are present. During the October 26, 2015 hearing, Bienes admitted that his concerns about privacy and privileged information would be precluded if this Court allowed Bienes' counsel to review any documents first:

THE COURT: And why, if I directed your client to sign a consent to get those e-mails and let you view them first, is that any kind of invasion?

MR. ETRA: If you let me view them first, I acknowledge it's probably not an invasion and I would be able to produce only what's relevant. Because in their relief they say it goes to a referee. And we withhold privileged information. They get everything else about his life.

Exhibit C at 26:12-22.

An independent forensic expert should be allowed to examine Defendants' repositories of e-mails, that expert should produce any documents recovered to Defendants' counsel for review and inspection, and only then, should they be produced to Plaintiffs, with the ability for Plaintiffs' to challenge any documents withheld. In such a situation, it cannot be seriously argued that Defendants would be prejudiced by such a review and this Court would finally hopefully receive a proper evidentiary record instead of Defendants' faulty representations.

In good faith, Plaintiffs conferred with Defendant Bienes on November 20, 2015 in an effort to secure the information and material sought by this motion without court action. Defendant Bienes and Plaintiffs were unable to reach an agreement. During the meet and confer, Defendant Bienes confirmed that, aside from Bienes' laptop, he has not searched Bienes' iPad or

other electronic devices for all responsive documents. Plaintiffs have attempted to confer with Defendant Avellino but he has not responded to Plaintiffs' requests for a meet and confer.

WHEREFORE Plaintiffs respectfully request the Court enter an Order: (i) compelling Defendants to produce the Computers referenced in the Motion to Compel; authorization to access Defendants' e-mail accounts (including usernames and passwords); Bienes' iPad; and other electronic devices by which they access their e-mails to an independent referee for inspection and production to Plaintiffs of all non-privileged relevant evidence and issue a report as to what documents and e-mails have been deleted or exist, at cost to the Defendants; (ii) ordering Defendants to allow an independent referee, at cost to Defendants, to access their e-mail accounts and produce any non-privileged e-mails to Plaintiffs; (iii) allowing Plaintiffs to supplement their *Motion to Strike Pleadings*, and in the *Alternative Motion for Adverse Inference*; (iv) requiring Defendants to attend depositions and be questioned based on any additional documents and e-mails produced prior to any hearing on Defendants' Motion for Summary Judgment; and (v) granting such further relief the Court deems just and proper.

Dated: November 20, 2015

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on November 20, 2015, a copy of the foregoing was filed with the Clerk of the Court via the E-filing Portal, and served via Electronic Mail by the E-filing Portal upon:

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By: s/Leonard K. Samuels
Leonard K. Samuels

Exhibit A

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

1 IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL
2 CIRCUIT IN AND FOR BROWARD COUNTY, FLORIDA

3 COMPLEX LITIGATION UNIT

4 CASE NO.: 12-034123(07)

5 P&S ASSOCIATES, GENERAL PARTNERSHIP,
6 a Florida limited partnership, et al.,

7 Plaintiffs,

8 v.

9 MICHAEL D. SULLIVAN, et al.,

10 Defendants.

ORIGINAL

11 _____/
12 One Town Center Road
Suite 301

13 Boca Raton, Florida 33486

14 Wednesday, 10:10 a.m. - 12:59 p.m.
15 September 9, 2015

16 DEPOSITION OF FRANK AVELLINO

17 VOLUME 1 of 2

18 (Pages 1 through 143)

19
20
21 Taken on behalf of the Plaintiffs before
22 SUSAN MATOS, Court Reporter and Notary Public in and
23 for the State of Florida at Large, pursuant to
24 Plaintiffs' Third Re-Notice of Taking Videotaped
25 Deposition in the above cause.

1 Q. -- to get those on the record and make
2 sure that we're on the same page as we go along.

3 A. Right.

4 Q. So as you can tell, I'm going to be asking
5 you a series of questions. As you know, you've been
6 put under oath and are required to answer the
7 questions truthfully as though you were in front a
8 judge and jury. Okay?

9 A. Sure.

10 Q. Also, if you don't understand any
11 questions, please let me know and I'll rephrase them
12 to make them understandable to you. Okay?

13 A. Okay.

14 Q. And for purposes of the court reporter, I
15 would ask that you do what you have been doing, and
16 that is answer verbally as opposed to the nodding of
17 head. Okay?

18 A. Sure.

19 Q. All right.

20 Do you -- do you have an e-mail address?

21 A. Yes.

22 Q. And what is your e-mail address?

23 A. It's Franknanc@aol.com.

24 Q. And how long have you used that e-mail
25 address?

1 A. Oh, since I've had e-mail.

2 Q. Do you recall about the time that would
3 be?

4 A. Probably ten years, twelve years.

5 Q. And do you maintain e-mails going back
6 that far?

7 A. No.

8 Q. How long do you maintain e-mails for?

9 A. Three days. I -- I'm not an e-mail
10 person, so...

11 Q. And so up to three days, you would hit the
12 delete button?

13 A. I delete them overnight if I have to.

14 Q. Okay. All right. And so have you made
15 any effort to -- to locate or find or get your hands
16 on any e-mails that you've previously deleted?

17 A. No.

18 Q. So you've done -- made no effort to
19 retrieve deleted e-mails?

20 A. No.

21 Q. And what type of computer do you use?

22 A. It's an ancient computer now --

23 Q. It's what? I'm sorry?

24 A. I think it's a -- a Sony, I think.

25 Q. And how long have you had this computer?

1 A. At that point, yes, by them. By Greg and
2 by Michael.

3 Q. And how was that fee calculated, do you
4 know?

5 A. Well, he had sent statements that said
6 50 percent of fees, half to Mr. Bienes, half to me;
7 which means 50 percent of 100 percent.

8 Q. And so you would get statements?

9 A. He would send a -- a summary, if you will.

10 Q. Okay. And did you ever tell him something
11 to the effect of why are you paying me?

12 A. Did I ever ask him?

13 Q. Yes.

14 A. No.

15 Q. Okay. So you got a summary and you were
16 paid a fee, based upon people who you referred into
17 the partnership.

18 A. People I may have spoken to. Did I refer
19 them to them? I'm not so sure I referred them in.

20 Q. Spoken to about their ability to invest in
21 S&P and P&S, and that their money would then be
22 invested in Madoff.

23 A. Each one was different, so I can't give a
24 broad answer on that.

25 Q. You mentioned that you delete e-mails

1 every three days, roughly?

2 A. Maybe every day. Maybe every once a week.
3 I mean, I -- yes, I delete them.

4 Q. And you've been doing that since you
5 started using e-mail about ten years ago?

6 A. Yes.

7 Q. And it's been your practice ever since?

8 A. It's a practice. It's a matter of getting
9 them off the computer.

10 Q. Okay. And so your personal practice is to
11 remove e-mails every three days or so, and it has
12 been since you've had e-mail.

13 A. Yes.

14 Q. Did it ever become a point in time where
15 you stopped that practice?

16 A. Did I stop the practice of deleting?

17 Q. Yes.

18 A. No. It's random.

19 Q. And that's been going on since about 2004?

20 A. Since e-mails.

21 Q. Okay. Since at least 2004?

22 A. Yeah.

23 Q. Okay. Now, in terms of the A -- Avellino
24 & Bienes documents and statements and records, where
25 are those?

Exhibit B

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

1 IN THE CIRCUIT COURT OF THE SEVENTEENTH JUDICIAL CIRCUIT
2 IN AND FOR BROWARD COUNTY, FLORIDA
3 CASE No.12-034123(07)

4 P&S ASSOCIATES, GENERAL PARTNERSHIP,
5 a Florida limited partnership, et al.,
6 Plaintiffs,

7 -vs-

8 MICHAEL D. SULLIVAN, et al.,
9 Defendants.

10 DEPOSITION OF MICHAEL BIENES
11 VIDEOTAPED

12 VOLUME II
13 PAGES 85 - 215

14 Thursday, September 10, 2015
15 12:52 p.m. - 4:50 p.m.

16 Berger Singerman LLP
17 One Town Center Road
18 Suite 301
19 Boca Raton, Florida 33486
20

21
22 Reported By:
23 Gabrielle Cardarelli, FPR, RPR
24 Notary Public, State of Florida
25 Esquire Deposition Services
Job #22282

1 A Never had a housekeeper by that name.

2 Q Okay. So you don't recall referring
3 Ms. Duarte in to -- in to -- over to Mr. Sullivan?

4 A I don't recall Ms. Duarte.

5 Q Do you keep an e-mail account?

6 A Yes, sir.

7 Q And what is your e-mail address?

8 A Michaelbienes@AOL.com.

9 Q And how long have you maintained that e-mail
10 address?

11 A I got my first computer in '07. And I -- we
12 signed up for AOL and I've had that address ever since.

13 Q Okay. And do you maintain all of your
14 e-mails?

15 A Maintain?

16 Q Yeah. Do you keep them? Do you keep your
17 e-mails?

18 A No.

19 Q Or do you have a practice of deleting them?

20 A I delete them.

21 Q How often do you delete them?

22 A Sometimes daily.

23 Q Okay. And if you -- have you been deleting
24 e-mails routinely and sometimes daily, since 19 -- since
25 2007?

1 A Yes.

2 Q Okay. And you maintain that through today?

3 A Yes.

4 Q Okay. Do you share that e-mail address with
5 anybody or is it just yours?

6 A It's just mine.

7 Q Okay. And does your wife have an e-mail
8 address?

9 A Yes.

10 Q And what is her e-mail address?

11 A Dmbienes@AOL.com.

12 Q And what -- how long have you had your current
13 computer?

14 A I don't have a computer anymore. I mean, I
15 have one but it's in the closet.

16 Q Do you not use a computer?

17 A I have a tablet.

18 Q Oh, okay.

19 A IPad.

20 Q Okay. And how long have you had your iPad?

21 A Oh, say about a little over three years,
22 estimated.

23 Q Okay. And the hard drive for your computer is
24 in your closet, as well?

25 A The computer is in the closet.

Exhibit C

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

1 IN THE SEVENTEENTH JUDICIAL CIRCUIT COURT
2 IN AND FOR BROWARD COUNTY, FLORIDA

3 COMPLEX LITIGATION UNIT

4 CASE NO: 12-034123(07)

5 P&S ASSOCIATES, GENERAL PARTNERSHIP, a
6 Florida limited partnership; and S&P
7 ASSOCIATES, GENERAL PARTNERSHIP, a
8 Florida limited partnership; PHILIP
9 VON KAHLE as Conservator of P&S
10 ASSOCIATES, GENERAL PARTNERSHIP, a
11 Florida limited partnership; and S&P
12 ASSOCIATES, GENERAL PARTNERSHP, a
13 Florida limited partnership,

14 Plaintiffs,

15 v

16 MICHAEL D. SULLIVAN, an individual,
17 STEVEN JACOB, an individual, MICHAEL D.
18 SULLIVAN & ASSOCIATES, INC., a Florida
19 corporation, STEVEN F. JACOB, CPA &
20 ASSOCIATES, INC., a Florida
21 corporation, FRANK AVELLINO, an
22 individual, MICHAEL BIENES, an
23 individual, KELKO FOUNDATION, INC., a
24 Florida non profit corporation, and
25 VINCENT T. KELLY, an individual,

Defendants.

/

Proceedings before the HONORABLE

JACK TUTER

Monday, October 26, 2015
Broward County Courthouse
201 Southeast Sixth Street
Fort Lauderdale, Florida 33301
2:01 - 3:02 p.m.

Reported by: Lisa Mudrick, RPR, FPR

14:21:19-14:22:01	Page 22	14:22:51-14:23:18	Page 24
<p>1 all about.</p> <p>2 THE COURT: Let me stop you again. I</p> <p>3 apologize for interrupting, but I have to try</p> <p>4 to get these things out. I am like Columbo</p> <p>5 sometimes, get these things out of my brain or</p> <p>6 they stick there.</p> <p>7 Are you saying that he deleted every</p> <p>8 e-mail business or personal within whatever</p> <p>9 timeframe he was doing as soon as he read it</p> <p>10 whatever?</p> <p>11 MR. ETRA: That's his testimony, and yes.</p> <p>12 THE COURT: Okay. So how would the</p> <p>13 deleted e-mails that might relate to the</p> <p>14 partnerships not be discoverable under a</p> <p>15 forensic examination?</p> <p>16 MR. ETRA: Because we are hypothesizing</p> <p>17 about a fact that's not in evidence on a matter</p> <p>18 where we need an evidentiary record where we</p> <p>19 are hypothesizing that there were relevant</p> <p>20 e-mails that were sent to him.</p> <p>21 THE COURT: Well, so you are telling me</p> <p>22 he's got a laptop or he's got a desktop and he</p> <p>23 is running these partnerships with all this</p> <p>24 money and he doesn't write any e-mails</p> <p>25 connected to his partnership?</p>		<p>1 be harmed because there's nothing on there</p> <p>2 except his own personal stuff?</p> <p>3 MR. ETRA: Well, look, Your Honor, I am</p> <p>4 not harmed by relevant evidence coming in. I</p> <p>5 am harmed by personal intrusive matters. And</p> <p>6 that's what the 4th DCA finds as well. And</p> <p>7 they haven't met their burden to get there.</p> <p>8 It's expensive. It's going to take a lot of</p> <p>9 time. And it's personal. He is an older man</p> <p>10 with -- sorry.</p> <p>11 THE COURT: I am sorry. Did he testify</p> <p>12 during the course of his deposition that he</p> <p>13 used this laptop to conduct business?</p> <p>14 MR. ETRA: No.</p> <p>15 THE COURT: Was he asked that?</p> <p>16 MR. ETRA: No, to my recollection he</p> <p>17 wasn't asked. To my recollection he wasn't</p> <p>18 asked. And to my recollection he didn't --</p> <p>19 THE COURT: How many hours were you all in</p> <p>20 deposition?</p> <p>21 MR. ETRA: Sorry?</p> <p>22 THE COURT: How many hours were you all in</p> <p>23 deposition?</p> <p>24 MR. ETRA: It was a day.</p> <p>25 THE COURT: And nobody thought to ask him</p>	
14:22:07-14:22:42	Page 23	14:23:25-14:23:55	Page 25
<p>1 MR. ETRA: None.</p> <p>2 THE COURT: Just he was a Hilary Clinton,</p> <p>3 he just wrote --</p> <p>4 MR. ETRA: Your Honor, this is the danger</p> <p>5 of oral argument. There is no evidence he is</p> <p>6 running these partnerships. He is not running</p> <p>7 these partnerships. So putting the cart before</p> <p>8 the horse here. He is a retired guy who is</p> <p>9 sitting at home.</p> <p>10 And, by the way, the particular computer</p> <p>11 here, according to his testimony, is a laptop</p> <p>12 that he had from '07 to, he said, about three</p> <p>13 years ago, so to '12, okay?</p> <p>14 THE COURT: '07 to?</p> <p>15 MR. ETRA: To about '12. He said three</p> <p>16 years ago, so that's what his testimony is,</p> <p>17 okay? And it's been sitting in his closet ever</p> <p>18 since.</p> <p>19 I don't have any evidence he was running</p> <p>20 these partnerships. And I shouldn't have to</p> <p>21 defend against their allegation on an</p> <p>22 evidentiary matter like this.</p> <p>23 THE COURT: And if there was a forensic</p> <p>24 examination as wild a fishing expedition as you</p> <p>25 proclaim it might be, then he is not going to</p>		<p>1 what did you use --</p> <p>2 MR. ETRA: Your Honor, I am not trying to</p> <p>3 go -- I am defending this deposition. They</p> <p>4 didn't ask these questions. They have no</p> <p>5 record to go on here. Obviously he</p> <p>6 communicates with his lawyer. He communicates</p> <p>7 with his doctor. This is a complete fishing</p> <p>8 expedition.</p> <p>9 THE COURT: Communicates with his doctor</p> <p>10 on e-mail? I don't think so.</p> <p>11 MR. ETRA: Okay, maybe not his doctor. I</p> <p>12 don't know. Let me just state something else,</p> <p>13 Your Honor. It's easy to get lost in this.</p> <p>14 You have e-mail and you have hard drive.</p> <p>15 THE COURT: It is not easy to get lost.</p> <p>16 MR. ETRA: I find it easy to get lost.</p> <p>17 THE COURT: I follow your argument. These</p> <p>18 days I think I'm getting one of these motions</p> <p>19 every week.</p> <p>20 MR. ETRA: Okay. I apologize, Your Honor.</p> <p>21 THE COURT: I am not naïve to the idea</p> <p>22 that people go on fishing expeditions and just</p> <p>23 want to go open up people's hard drives.</p> <p>24 MR. ETRA: Can I just clarify one thing?</p> <p>25 There's no evidence at all that anything in his</p>	

14:24:04-14:24:45	Page 26	14:25:44-14:26:38	Page 28
<p>1 hard drive had anything to do with this</p> <p>2 business, I mean zero.</p> <p>3 THE COURT: That's a reason why I should</p> <p>4 not permit a forensic inspection?</p> <p>5 MR. ETRA: Right.</p> <p>6 THE COURT: You are right, if that's what</p> <p>7 I find.</p> <p>8 MR. ETRA: Right. It was e-mails. You</p> <p>9 don't need to go to his computer. You would</p> <p>10 have to go to AOL. And there you basically</p> <p>11 have all this personal information.</p> <p>12 THE COURT: And why, if I directed your</p> <p>13 client to sign a consent to get those e-mails</p> <p>14 and let you view them first, is that any kind</p> <p>15 of an invasion?</p> <p>16 MR. ETRA: If you let me view them first,</p> <p>17 I acknowledge it's probably not an invasion,</p> <p>18 and I would be able to produce only what's</p> <p>19 relevant. Because in their relief they say it</p> <p>20 goes to a referee. And we withhold privileged</p> <p>21 information. They get everything else about</p> <p>22 his life.</p> <p>23 If you want to go to AOL and have them --</p> <p>24 they want to pay for it and have them give</p> <p>25 e-mails to me, and then I have -- you know, now</p>		<p>1 What do you want to tell us, sir?</p> <p>2 MR. WEBER: Yes, Your Honor. Mr. Bienes</p> <p>3 did testify on September 10, 2015, the question</p> <p>4 was, on page 90:</p> <p>5 "And how long have you maintained that</p> <p>6 e-mail address?</p> <p>7 "Answer: I got my first computer in '07.</p> <p>8 And I -- we signed up for AOL and I have had</p> <p>9 that address ever since."</p> <p>10 MR. ETRA: So I stand corrected.</p> <p>11 THE COURT: Hang on a second. Before you</p> <p>12 sit down, sir, let me ask you directly. When</p> <p>13 is it that you think -- again, I think I am</p> <p>14 agreeing with counsel to some degree, although</p> <p>15 when I am faced with these questions it's like</p> <p>16 the old Ronald Reagan, trust but verify type,</p> <p>17 and I don't know where the trust and where the</p> <p>18 verify lies in some of these disputes between</p> <p>19 you lawyers.</p> <p>20 When is it that you think that there was</p> <p>21 an integral period of time that Bienes was</p> <p>22 e-mailing anyone with information about these</p> <p>23 partnerships? In other words, if he just got</p> <p>24 the computer in 2007, maybe he is not really</p> <p>25 involved in this partnership dispute and these</p>	
14:24:54-14:25:32	Page 27	14:26:56-14:27:50	Page 29
<p>1 I have to produce documents, like I always have</p> <p>2 to produce documents in response to their</p> <p>3 request.</p> <p>4 THE COURT: We don't have any idea, if I</p> <p>5 were to direct such a consent to be signed, how</p> <p>6 many e-mails he has promulgated over whatever</p> <p>7 period of time?</p> <p>8 MR. ETRA: There's no record, Your Honor.</p> <p>9 They haven't made a record.</p> <p>10 THE COURT: How was it established during</p> <p>11 the deposition of how long he had this AOL</p> <p>12 account?</p> <p>13 MR. ETRA: I don't believe it was. I</p> <p>14 could be wrong. I believe he said he had the</p> <p>15 computer from '07, starting in '07 up to about</p> <p>16 three years ago. I think he said what his AOL</p> <p>17 e-mail was. I don't believe, and if I am</p> <p>18 corrected, I apologize; I don't believe there</p> <p>19 were any questions about when he got the AOL</p> <p>20 account and how long he used it. But if</p> <p>21 Mr. Weber can point to a cite, if it's in the</p> <p>22 record, it's in the record. To my recollection</p> <p>23 there's nothing there.</p> <p>24 THE COURT: Hang on. He is raising his</p> <p>25 hand like he is in class back there.</p>		<p>1 e-mails for two or three years later. Give me</p> <p>2 some period of time, some window, that you</p> <p>3 think he was sending information out about</p> <p>4 these partnerships on that e-mail address.</p> <p>5 MR. WEBER: Sure, Your Honor. May I give</p> <p>6 Your Honor a copy?</p> <p>7 THE COURT: Sure. Because I am agreeing</p> <p>8 with many things --</p> <p>9 MR. ETRA: Etra.</p> <p>10 THE COURT: -- Mr. Etra is saying here.</p> <p>11 And I will have to tell you, just speaking out</p> <p>12 loud but without any basis, I am thinking in</p> <p>13 terms of a window by which I would let you have</p> <p>14 some of these e-mails to see if there's</p> <p>15 anything in there without going through eight</p> <p>16 years of e-mails.</p> <p>17 MR. WEBER: Yes, Your Honor. And this is</p> <p>18 an e-mail that was produced to counsel. You</p> <p>19 will see the Bates number at the bottom right.</p> <p>20 It's an e-mail that is July 2008 before Madoff</p> <p>21 was exposed of running a Ponzi scheme in</p> <p>22 December of 2008.</p> <p>23 And you will notice at the top of this</p> <p>24 July 14, 2008, 2:11 p.m. e-mail, "Ray, I just</p> <p>25 received this from Frank Avellino -- I received</p>	

14:35:12-14:36:07 Page 38	14:37:05-14:37:37 Page 40
<p>1 e-mails. He has been instructed to not delete</p> <p>2 e-mails, and he is not. And, quite frankly, I</p> <p>3 will tell you this now, but I can't verify it</p> <p>4 because I haven't had the opportunity, his</p> <p>5 testimony as to e-mails and his deleting</p> <p>6 e-mails was inaccurate.</p> <p>7 He is not computer savvy. He would read</p> <p>8 an e-mail. And based on AOL -- and I don't</p> <p>9 have an AOL account. I haven't seen how it</p> <p>10 works. This is how I am told it works, and I</p> <p>11 am going to verify it on his computer when I</p> <p>12 have an opportunity. After you read an e-mail</p> <p>13 on AOL, it is moved to an old file, a different</p> <p>14 file. He has not deleted those e-mails. They</p> <p>15 are in that old file. And I am going to look</p> <p>16 and retrieve them all. So this may be much ado</p> <p>17 about nothing. There may have been no e-mails</p> <p>18 that were deleted.</p> <p>19 But as we face what's in front of us</p> <p>20 today, no obligation arose until January 2014.</p> <p>21 And there's been -- they have all of Michael</p> <p>22 Sullivan's e-mails. There are none with my</p> <p>23 client after 2010.</p> <p>24 THE COURT: Okay. Thanks.</p> <p>25 Do you know, Mr. Etra, the status of your</p>	<p>1 that only with regard to his guy. My client</p> <p>2 uses it every single day. It's the only</p> <p>3 computer he and his wife have e-mails to that</p> <p>4 computer.</p> <p>5 MR. ETRA: Your Honor, just to clarify.</p> <p>6 He also testified that after he stopped using</p> <p>7 the computer he has an iPad, and he uses the</p> <p>8 e-mail on the iPad. So just to confuse things</p> <p>9 further, I am sorry, but that's part of the</p> <p>10 record.</p> <p>11 MR. WEBER: Your Honor, may I? Just three</p> <p>12 points, Your Honor.</p> <p>13 So one of the portions of the testimony</p> <p>14 from Avellino was, "Question: So you have made</p> <p>15 no effort to retrieve deleted e-mails?"</p> <p>16 "Answer: No."</p> <p>17 So right there you can imagine the</p> <p>18 prejudice to the plaintiffs that we are not</p> <p>19 getting --</p> <p>20 THE COURT: You made a request to produce</p> <p>21 for his documents in discovery?</p> <p>22 MR. WEBER: Right, and he hasn't searched</p> <p>23 for them.</p> <p>24 THE COURT: He said in his deposition</p> <p>25 again what, no efforts to obtain deleted</p>
14:36:22-14:36:55 Page 39	14:37:44-14:38:20 Page 41
<p>1 client with the AOL account? Was his the same</p> <p>2 way in that -- because I did used to have an</p> <p>3 AOL account, and I remember, you know, if you</p> <p>4 just read something it went away, but you</p> <p>5 necessarily had to go into a folder and push</p> <p>6 delete if you really wanted to delete.</p> <p>7 MR. ETRA: Your Honor, I apologize for</p> <p>8 raising my voice before. And second, I don't</p> <p>9 know the answer to that question.</p> <p>10 MR. WOODFIELD: If Your Honor wishes, give</p> <p>11 me an opportunity and I will confirm that. I</p> <p>12 need to go physically look at his computer. I</p> <p>13 always thought when I communicated with him on</p> <p>14 discovery that he understood what he was doing</p> <p>15 on the computer. I now realize he hasn't.</p> <p>16 THE COURT: Which one has the desktop and</p> <p>17 which one has the laptop?</p> <p>18 MR. ETRA: I think they are both laptops.</p> <p>19 MR. WOODFIELD: Laptop.</p> <p>20 THE COURT: Your client had a laptop and</p> <p>21 your client had a laptop?</p> <p>22 MR. ETRA: Right.</p> <p>23 THE COURT: And you are saying they</p> <p>24 haven't used these in years?</p> <p>25 MR. WOODFIELD: No. No. No. He said</p>	<p>1 e-mails?</p> <p>2 MR. WEBER: "So you have made no effort to</p> <p>3 retrieve deleted e-mails?"</p> <p>4 "Answer: No."</p> <p>5 THE COURT: This is Avellino?</p> <p>6 MR. WEBER: Correct. And Mr. Woodfield</p> <p>7 just clarified there's a folder that --</p> <p>8 THE COURT: Okay. I am going to make him</p> <p>9 do a search on that.</p> <p>10 MR. WEBER: Right. So we think it needs</p> <p>11 to be done, we think, Your Honor.</p> <p>12 Now, just two more points. I have the</p> <p>13 federal case standards we have cited in our</p> <p>14 reply. May I approach, Your Honor?</p> <p>15 THE COURT: Sure. These are the ones that</p> <p>16 get cited over and over to me. The 4th</p> <p>17 District hasn't caught up with this yet, in my</p> <p>18 opinion. They will. They will. Because they</p> <p>19 are probably going to reverse me a half a dozen</p> <p>20 times before we get it right here. But I just</p> <p>21 don't think they have caught up yet. There's a</p> <p>22 whole body of new rules.</p> <p>23 MR. WOODFIELD: Judge Shira Scheindlin in</p> <p>24 the Southern District called Zubulake I and</p> <p>25 Zubulake II, and it imposes quite a broad and</p>

Exhibit D

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

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

CASE NO. 12-034123 (7)

S&P ASSOCIATES, GENERAL PARTNERSHIP, ET
AL.

Plaintiffs,

v.

STEVEN F. JACOB, an individual, ET AL.,

Defendants.

**ORDER ON PLAINTIFFS' EXPEDITED MOTION TO COMPEL DEFENDANTS FRANK
AVELLINO AND MICHAEL BIENES TO PRODUCE COMPUTERS FOR INSPECTION AND
TO PRODUCE DOCUMENTS**

THIS MATTER came before the Court on October 26, 2015, upon Plaintiffs' Expedited Motion to Compel Defendants Frank Avellino and Michael Bienes to Produce Computers for Inspection and to Produce Documents (the "Motion"). The Court, having reviewed the Motion, heard argument from counsel for the parties, and being otherwise duly advised in the premises, it is, hereby

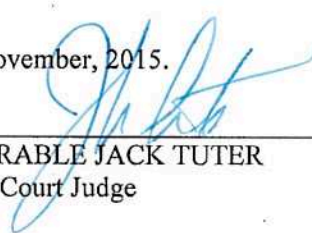
ORDERED and ADJUDGED that:

1. The Motion is GRANTED, in part, and DEFERRED, in part, as follows:
2. As to Defendant Avellino:
 - a. On or before November 16, 2015, Defendant Avellino shall search all folders of e-mails of his e-mail account Franknanc@aol.com, including but not limited to folders of deleted e-mails and all other folders of e-mails related to the e-mail account Franknanc@aol.com that are accessible by Defendant Avellino, and produce to Plaintiffs a timeline stating the period of time for which e-mails exist in those folders, along with a privilege log and any non-privileged e-mails, including but not limited to attachments, that are responsive to requests for production served on Defendant Avellino in this action;
 - b. Defendant Avellino shall preserve all e-mails and his computer identified in the Motion while this action is pending.
3. As to Defendant Bienes:

- a. On or before November 16, 2015, Defendant Bienes shall search the folder of deleted e-mails of his e-mail account Michaelbienes@aol.com, and all other folders of e-mails related to the e-mail account Michaelbienes@aol.com that are accessible by Defendant Bienes, and produce to Plaintiffs a timeline stating the period of time for which e-mails exist in those folders, along with any non-privileged e-mails, including but not limited to attachments, that are responsive to Plaintiffs' requests for production served on Defendant Bienes in this action, consistent with any stipulations with Plaintiffs stated in Defendant Bienes' discovery responses or court rulings on such document requests, and produce a privilege log of any privileged documents withheld from production;
- b. On or before November 16, 2015, Defendant Bienes shall deliver to the e-mail service provider of his e-mail account Michaelbienes@aol.com (the "Provider") written authorization to release any e-mails sent from or received by the e-mail address Michaelbienes@aol.com during the years 2008 and 2009 to his counsel in this action, and shall produce any non-privileged e-mails received from the Provider that are responsive to Plaintiffs' requests for production served to Defendant Bienes in this action consistent with any stipulations with Plaintiffs stated in Defendant Bienes' discovery responses or court rulings on such document requests, and produce a privilege log of any privileged documents withheld from production. Upon request by Plaintiffs, Defendant Bienes shall provide a random sampling of e-mails received from the Provider, which are not identified on a privilege log previously provided to Plaintiffs, to Plaintiffs for their inspection. If the parties are unable to resolve any dispute that may arise as to e-mails received from the Provider, Defendant Bienes shall submit any documents obtained from the Provider to the Court for an in camera inspection and the Court's determination as to what e-mails should be produced, if any.
- c. Defendant Bienes shall preserve all e-mails and his computer identified in the Motion while this action is pending.

4. The Court defers ruling on the remainder of the Motion. This Order is without prejudice to the Plaintiffs resetting the Motion for hearing.

DONE AND ORDERED in Chambers this 16 day of November, 2015.



HONORABLE JACK TUTER
Circuit Court Judge

Copies furnished to:
All counsel of record

** Order reflects court's ruling
after review of hearing transcript.*

JBT

Exhibit E

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

November 16, 2015

Pursuant to the Court's directive at the hearing on October 26, 2015, we have conducted an inspection of the laptop computer owned and utilized by Frank Avellino and his wife, Nancy, (the "Computer"), including all email folders, to determine whether emails have been deleted, how far back emails exist on the Computer and to search for emails sent to or received from the individuals and entities identified in Plaintiffs' Fifth Request for Production of Documents, dated October 5, 2015, and further, identify and produce emails that are responsive to Plaintiffs' previously served four requests for production.

This inspection revealed that substantive emails have not been deleted from the Computer. Emails, once opened, move from the "new mail" folder to an "old mail" folder, but are not and have not been deleted from the Computer. The only emails that have been deleted are spam and solicitation emails from vendors. Pursuant to the Court's directive all emails are now being saved. Documents responsive to Plaintiffs' five document requests are being produced, together with a privilege log.

The Computer contains emails in the "old mail" folder from July 9, 2010 to the present; the "sent" emails on the Computer exist from December 2, 2009 to the present.

Exhibit F

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

Memo re Defendant Michael Bienes's AOL e-mail account

November 16, 2015

Save and except for e-mails privileged communications with counsel, which Bienes objects to logging as these were exchanged during or in anticipation of litigation, the contents of his AOL e-mail account is as follows: (i) a spam folder containing approximately 20 spam or solicitation e-mails received from and after November 10, 2015; (ii) a saved mail folder containing 4 messages dated October 26, 2015 (2 e-mails); October 28, 2015, (1 e-mail); and November 12, 2015 (1 e-mail); and (iii) a notes folder containing 3 non-responsive and irrelevant e-mails dated October 15, 2014, January 8, 2015, and July 1, 2015.

Per the Court's recently entered Order, Bienes has been instructed to preserve all messages sent to or from his e-mail account on a going-forward basis.

Responsive documents located on Bienes's lap top are being produced to Plaintiffs under separate cover, together with a privilege log.

Composite Exhibit G

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

Emails with Dick Wills

From: Dick Wills <dwill60@mac.com>
To: Lori Newman <lorimnewman@hotmail.com>; Frank Avellino <franknanc@aol.com>; Bill Easum <Easum@aol.com>; Bob Holzkamp <flgal650@aol.com>; Bonnie Ladd <R-B@bellsouth.net>; Jack Spann <jack@spanninsurance.com>; Jean Clarke <jean.davis@macon.k12.nc.us>; Linda Wills <lwills19@aol.com>; Paul Alley <palley7@tampabay.rr.com>; Scott Jones <SJJones@kswestumc.org>; Waite and Susan Willis <wwillis@fisouthern.edu>; Larry Larry <larrystahl1@yahoo.com>; Tony Chance <tonychance@bellsouth.net>; Vance Ross <vross@gbod.org>; Susan Cobb <scobb@echristchurch.org>; Tom Hansberger <tlh@tlhcapital.com>
Subject: Fwd: A Letter From Bishop and Mrs. Wills
Date: Mon, Jan 10, 2011 8:33 am

Begin forwarded message:

From: Dick Wills <dick.wills@nashareaumc.org>
Date: January 10, 2011 7:05:30 AM CST
To: John Bonson <director.mcumc@eplus.net>, Lane Camp <communications.mcumc@eplus.net>, Bettye Lewis <blewis@tnumc.org>
Cc: Tom Halliburton <tomehalliburton@yahoo.com>, John Collett <collett@tnumc.org>, Cathie Limenstol <cathie_2@bellsouth.net>, Jay Archer <jayarcher@citlink.net>, Willie Burchfield <wjb2columbia@cpws.net>, Jim Beaty <pulaskidistricto@bellsouth.net>, Karen Barrineau <kbarrineau@tnumc.com>, Rick Dye <rcdye@comcast.net>, Barry Henson <bhenson@mckendreedistrict.org>, Joy Weathersbee <jaxdist02@clergy.net>, Joe Geary <korimissions@yahoo.com>, Harrell Nation <bvilledist02@newwavecomm.net>, Steve Cavitt <jscavitt@gmail.com>, Sandra Leatherwood <revsandra@asburydistrictumc.org>, Sky McCracken <revdsky@comcast.net>, Gay Crew <gcrew@nasharea.org>, Roger Hopson <rhopson@nasharea.org>, Susan Icenhour <susan@nashareaumc.org>
Bcc: Jorge Acevedo <Jacevedo@egracechurch.com>, Phil Roughton <proughton@gmail.com>, Jim Harnish <jharnish@hydeparkumc.org>, Debbie McLeod <dmcleod@mumc.net>
Subject: A Letter From Bishop and Mrs. Wills

Brothers and Sisters of the TN and Memphis Conferences,

I have been granted Voluntary Retirement by the College of Bishops and the SEJ Committee on Episcopacy beginning September 1, 2011.

As many of you know 16 months ago I had back surgery by Dr. Carl Hamph, a neurosurgeon in Nashville. The L4 and L5 discs were removed. Healing has been a slow process. I am still not completely well.

Now, there is pressure on the disc above the L4 and L5 discs. Dr. Hamph indicates my lifestyle (travel and a lot of sitting) is contributing to my ongoing pain and discomfort. Other than additional surgery, my only choice was to seek retirement early.

Eileen and I have spent a great deal of time in conversation and prayer about this decision. Knowing that complete healing would only happen if I retired early and focused on getting well, made this painful decision possible. We plan to move to our home in Lakeland, Florida.

I will be cutting back some, until after Annual Conferences. Then we will make preparations to move sometime during the late summer.

We have made many good friends in TN and KY. It is difficult to leave for both of us. We hope you will keep us in your prayers and feel free to stay in touch with us in Florida. We will be keeping you in our prayers as well.

Filling The Vacancy of an Active

Bishop

The Chair and secretary of the College of Bishops will meet with both Cabinets and the Conference Committee on Episcopacy in the near future. They will receive input from both groups. When the College of Bishops meets again in late April, they will appoint a retired Bishop to fulfill my term using the information gathered from the TN and Memphis Conferences.

I know you will get good leadership from the retired Bishop appointed. With your continued support, your "new" Bishop, for this last year, will help both Conferences move into the future God desires.

I look forward to our Annual Conferences this summer. They will be special times for Eileen and me.

With deep gratitude,

Dick and Eileen Wills

Jer. 29:11

From: franknanc <franknanc@aol.com>
To: dwills60 <dwills60@mac.com>
Subject: Re: Monet video
Date: Mon, Apr 2, 2012 5:25 pm

Thank you Dick

Relaxing and peaceful.

Nancy and Frank

-----Original Message-----
From: Dick Wills <dwills60@mac.com>
To: Eileen Wills <ewills@mac.com>; Frank Avellino <franknanc@aol.com>
Cc: Diane Stahl <dstahl@flsouthern.edu>
Sent: Sat, Mar 31, 2012 6:58 pm
Subject: Fwd: Monet video

Thought you would enjoy this slide show. It is very good.

Love,
Dick

From: FrankNanc <FrankNanc@aol.com>
To: Josephavellino <josephavellino@me.com>; ewills <ewills@mac.com>; dwills60 <dwills60@comcast.net>; Thoave <Thoave@cs.com>; lpmcevoy <lpmcevoy@gmail.com>; jimmycav <jimmycav@verizon.net>; Mistrsteve <Mistrsteve@aol.com>; Kzoni <Kzoni@aol.com>; jfcombs <jfcombs@comcast.net>; bruno.digiullan <bruno.digiullan@gmail.com>; ftesteban <ftesteban@comcast.net>; C.V.M.goulding <C.V.M.goulding@comcast.com>; mreynol <mreynol@aol.com>; brigitte.elliott <brigitte.elliott@gmail.com>; joannevidinsky <joannevidinsky@gmail.com>
Subject: Fwd: Decision 2014
Date: Sun, Aug 17, 2014 3:24 pm

Dear Family and Friends

Rachel met Kristen Welker the 1st week of her freshman year at Harvard. The two have been dear friends ever since. We know Kristen very well, she has been a guest in our home many times, she was a bridesmaid at Rachel's wedding and she is Amelia's godmother. Please take the time to vote for her.
Nancy and Frank

From: rachel.liersch@yahoo.com
To: jaimelewis@gmail.com, justin.riedell@gmail.com, mab@brauserealty.com, mulligankimberly@gmail.com, amyirosenthal@gmail.com, dclowles@bellsouth.net, nancy.rosenthal@verizon.net, bradshew@yahoo.com, carriegnyc@yahoo.com, ssrlawfl@msn.com, simonassociates@msn.com, srosenthal@sbcglobal.net, erinadelepond@gmail.com, heather.lowles@gmail.com, tsouthpaw@aol.com, mflowers125@gmail.com, jenniferhanser@yahoo.com, mpisacane@fkks.com, pschedler@yahoo.com, philip_r_kaufman@uhc.com, robert_levin@mckinsey.com, rpiconi@msn.com, sarakempone@gmail.com, susan_dunn_nyc@yahoo.com, skliersch@yahoo.com, franknanc@aol.com, cybillmik@gmail.com
CC: kwelker40@hotmail.com
Sent: 8/16/2014 1:21:30 P.M. Eastern Daylight Time
Subj: Fwd: Decision 2014

Thought I would forward along since we all know and love, Kristen. Please vote -- and feel free to forward to others!!

Good luck Kristina!!!!

Sent from my iPhone

Begin forwarded message:

From: kristen <kwelker40@hotmail.com>

Date: August 16, 2014, 10:09:44 AM

Subject: RE: Decision 2014

Sorry folks - this is a better link: <http://www.mediabistro.com/tvnewser/category/msnbc>

From: kwelker40@hotmail.com

Friends and Family --

I hope you are well. I am writing to ask for your help. As you know Chuck Todd was just named as moderator of "Meet the Press." This means that MSNBC is looking for a replacement to anchor his show, "The Daily Rundown." I have filled in on his show a number of times and could be considered as a replacement. One of our intra-media websites is asking people to vote on who should replace Chuck and I'm currently in second place to Luke Russert. Could you please vote for me? It could help me make my case that I would be a good replacement for Chuck!! In this election you can vote early and often. I am so sorry for the mass email and for this self-indulgent request but I would be forever grateful!

Here is the website(scroll down to the bottom): <http://www.mediabistro.com/tvnewser/>

Thank you and lots of love,

Kristen

=

From: franknanc <franknanc@aol.com>

To: Richard Wills <dwill60@icloud.com>

Subject: Re: Radio Spots that the

Date: Mon, Jul 13, 2015 7:30 pm

Thank you for sharing this testimony with us today. Its powerful message has come at a time when we needed a reminder of our faith and core values.

Love, Nancy

Sent from my iPhone

On Jul 13, 2015, at 4:20 PM, Richard Wills <dwill60@icloud.com> wrote:

Frank and Nancy,

I was not sure you had this testimony which God changed a life because of the radio spots you provided. Thank you for allowing God to use you in this way.

I love you both!

Dick

<Elain Megelis Testimony.doc>

Richard J. Wills, Jr.

Bishop (Retired)

The United Methodist Church

From: franknanc <franknanc@aol.com>
To: dwills60 <dwills60@comcast.net>; dclowles <dclowles@bellsouth.net>; jimmycav <jimmycav@verizon.net>; jfcombs <jfcombs@comcast.net>; bruno.digiulian <bruno.digiulian@gmail.com>; Thoave <Thoave@cs.com>; ftesteban <ftesteban@comcast.net>; brigitte.elliott <brigitte.elliott@gmail.com>; Tmredwine <Tmredwine@aol.com>
Subject: Fwd: Awesome Video
Date: Tue, Dec 29, 2009 11:55 am

-----Original Message-----

From: NonnaLC@aol.com
To: IAlt208@aol.com; cfbark@hotmail.com; chongbarron@optonline.net; sarahciuf@yahoo.com; Annates@aol.com; cucolo110@comcast.net; FrankNanc@aol.com; vdamiano506@comcast.net; deecat@optonline.net; sanronhaus@verizon.net; Trnina001@aol.com; vpmecca@optonline.net; Olganad@aol.com; lori_rowell@msn.com; frwilliams@stveronica.com
Sent: Sat, Dec 5, 2009 1:08 pm
Subject: Fwd: Awesome Video

From: pnelson3609@comcast.net
Sent: 12/4/2009 10:37:22 P.M. Eastern Standard Time
Subj: Awesome Video

I can't imagine the work it took to pull this off. It is great!

<http://www.bornagainamerican.org/index.html>

Michael Bienes

From: FrankNanc <FrankNanc@aol.com>
To: michaelbienes <michaelbienes@aol.com>
Subject: Re: Pension Plan
Date: Mon, Aug 31, 2015 5:54 pm

Dear Michael,
I will do what must be done to help. We are in this together. I already spoke with Gary. Let's make sense of it all. Can I call you on the telephone? Where should I call? I am here in Florida. My telephone number is 561-655-5561.

Frank

In a message dated 8/31/2015 4:35:37 P.M. Eastern Daylight Time, michaelbienes@aol.com writes:

Dear Frank,
Do you remember what I said to you when you called to tell me about Bernie. THE BANK, THE BANK! I faced having to declare bankruptcy. It would have destroyed us. Mark gave me advice but I had to do it on my own, had no money for fees. The former owner of the Bank showed us mercy and we were able to arrange a favourable arrangement and avoid Bankruptcy. That's where a good part of the Tax Refund money went to. We used to pay our Charities and real estate taxes thru VISA. The rest of that money went to pay them off and stop the 20% interest. We had to evacuate the house with unpaid debts. When sold we obviously received no money.
Because of our birthdays you went first in 2007. Two required distributions \$1,000,000. I went next in 2008 and took \$500,000 in April, we asked by Fax for the second \$500,000 on the DAY. I am assuming you took no monies in 2008 and I don't care if you did, it's not part of the equation.
Frank, I'm on my knees, please help me. No matter what, you are my Brother and I am with you all the way. This is a cry for help, nothing else.
Michael

Sent from my iPad=

From: FrankNanc <FrankNanc@aol.com>
To: michaelbienes <michaelbienes@aol.com>
Subject: Happy Birthday
Date: Sun, Jul 26, 2015 12:21 pm

Dear Michael,

Best wishes for a Happy Birthday and welcome to the "79" Club.

Belated to Dianne.

Enjoy.

Frank and Nancy

From: FrankNanc <FrankNanc@aol.com>
To: michaelbienes <michaelbienes@aol.com>
Subject: Happy Occasion Greetings

Date: Tue, Apr 1, 2014 6:05 pm

Dear Dianne and Michael,

Nancy joins me in extending our well wishes to you two on this your anniversary.

In the midst of our travails it is easy to overlook or simply not give the proper attention to the happy aspects of our lives. We pray you are in someway celebrating your anniversary and though we are not together, Nancy and I will lift (probably not champagne) a glass to you tonight.

Sending love,

Frank

From: Michaelbienes <Michaelbienes@aol.com>

To: franknanc <franknanc@aol.com>

Subject: Unreal

Date: Sat, Dec 11, 2010 11:42 am

Dear Frank,

The good news is that we are back together again; subject to our attorneys instructions. This man is so far out as to be ludicrous. We might get a book out of this.
To be continued!

XXX

Your Brother

-----Original Message-----

From: Michaelbienes@aol.com

To: franknanc@aol.com

Sent: Tue, Jun 8, 2010 5:15 pm

Subject: GRAND JURY

DEAR FRANK,

I RECEIVED A SUMMONS TODAY TO APPEAR BEFORE THE GRAND JURY ON JUNE 30.

IT WAS ISSUED BY AUSA LISA BARONI.I HAVE NO OTHER INFO AT THIS TIME.

HOPE ALL IS WELL WITH NANCY AND YOURSELF.

LOVE

MICHAEL

From: franknanc <franknanc@aol.com>

To: Michaelbienes <Michaelbienes@aol.com>
Subject: Re: SPIC
Date: Sun, Feb 21, 2010 11:34 am

Dear Michael,

I have not heard any positive news from SIPC claims. I will, of course, let you know the moment I hear anything.

I am currently in the process of gathering information for the Grand Jury Subpoena regarding our Pension Plan. They insist on receiving information going back to 1995 when we had no outside employees other than the four of us.

I checked with Becky before responding to a Grand Jury Subpoena (GJ) to verify that she had picked up the \$500K distribution on your personal income tax return and she has assured me that you had.

I am surprised that they have not bothered you. Please let me know if they do. My attorney believes that the FBI (Grand Jury) got involved since we did not respond to the original Dept. Of Labor (DOL) inquiry from the Miami office last year, you may recall) asking for the 2006 and 2007 documents. We responded at the time that "all was lost" in 2008 and that the Participants were all partners. They insisted that we should still be cooperating with the Dept of Labor request and in addition to the original 2006-07 documents, they now wanted the documents going back to 1995 when we had no outside employees.

Our attorney had sent copies of what I had at the time in NY and informed the FBI agent that "when Mr. Avellino gets to his home in Florida, where all the office and records are kept", we would comply with the existing files still in his possession.

FYI:

I did not file the 2008 FORM 5500. (All it would show is Assets at the beginning, RMD distributions, and zero assets at the end. I prepared the 1099-R's for you (\$500,000) and myself (\$937,081) but I did not file them since I am not positive that even though we picked the respective amounts as income on our personal income tax returns I am not sure that they were "taxable distributions". The 1099-R the 2b box (Taxable income not determined) has been checked. I am aware that the issue is a technical one since the RMD is based on the value of the qualifying participants account balance at the end of a particular year and since there may not have been a balance, the distributions may have been a return of original capital.

Please let's not be hasty and wait until we get all of the issues solved with the Grand Jury first before we tackle this taxability of the Pension Plan distributions.

Love to you and Dianne,
Frank

-----Original Message-----

From: Michaelbienes@aol.com

To: franknanc@aol.com

Sent: Fri, Feb 19, 2010 1:24 pm

Subject: SPIC

Dear Frank,

Hope all is well with you and yours.

Have you heard anything on any of the SPIC claims. Some of the people we know have been contacted.

Becky says that one of her clients has been notified with good news.

Please take care of yourself and know that i love you.

XXX

Michael

From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: U.S. Supreme Court reply brief
Date: Mon, Mar 26, 2012 2:58 pm
Attachments: USSC 11-969 - Reply Brief.pdf (214K)

Michael D. Sullivan
3696 N. Federal Highway
Suite 301
Fort Lauderdale, Florida 33308

Landline (954) 492-0088
Cell (954) 328-3501
Fax (954) 938-0069

Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Franb
Date: Mon, Mar 26, 2012 2:55 pm

fsheehy@att.net

Michael D. Sullivan
3696 N. Federal Highway
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Fort Lauderdale, Florida 33308

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Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <mike@sullivan4irsmatters.com>

To: Frank & Nancy Avellino <franknanc@aol.com>

Subject: Pinon Grill - An American Gourmet Inspiration

Date: Mon, Mar 26, 2012 2:43 pm

<http://pinongrill.com/>

7:30PM

Michael D. Sullivan
3696 N. Federal Highway
Suite 301
Fort Lauderdale, Florida 33308

AVELLINO_P&S000735

Landline (954) 492-0088
Cell (954) 328-3501
Fax (954) 938-0069

Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <mike@sullivan4irsmatters.com>

To: Frank & Nancy Avellino <franknanc@aol.com>

Subject: Mets Owners Settle Madoff Trustee Case for \$162 Million - Bloomberg

Date: Mon, Mar 19, 2012 7:24 pm

<http://www.bloomberg.com/news/2012-03-19/mets-owners-to-settle-madoff-trustee-case-for-162-million-1-.html>

THE TRUSTEE CAN EAT MY SHORTS TOO!
GIVEN ME A HARD TIME TOO!
MARK 8:33

LOVE U GUYS

Michael D. Sullivan
3696 N. Federal Highway
Suite 301
Fort Lauderdale Florida 33308

Landline (954) 492-0088

investit@bellsouth.net

Fax transmission (954) 938-0069

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From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: Morning Pee (open attachment) ("G" approved for all audiences)
Date: Wed, Nov 23, 2011 10:16 am
Attachments: Morning_Pee.wmv (5540K)

Michael D. Sullivan
Port Royale Financial Center
6550 North Federal Highway

Suite 210
Fort Lauderdale Florida 33308

Landline (954) 492-0088
Cell (954) 328-3501
Fax transmission (954) 938-0069

Email address mike@sullivan4irsmatters.com

Please consider the environment before printing this email.

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Begin forwarded message:

From: John Jaquet <johnjaquet@gmail.com>
Date: November 23, 2011 10:02:49 AM EST
To: "Jaquet, Charlie" <Charlie@floydsmusicstore.com>, Esther Cabrera <jayesther@tx.rr.com>, "Franca Ravetier (Claude)" <francanana@aol.com>, "Jaquet, Carmen" <interlinetravels@yahoo.com>, Carmen Kelley <oceanck@terranova.net>, Carlos Fernandez <cjfernandez@cjfcpa.net>, "Blas Casares (Bacho)" <blascasares@bellsouth.net>, Hector Cardentey <elazucero@hotmail.com>, stevens7714@yahoo.com, stevens5350@yahoo.com, Rudy Spears <jrudyspears@bellsouth.net>, stevenh777@comcast.net, Mike Sullivan <mike@sullivan4irsmatters.com>, "Tom Skeba (Patti)" <WEAREBOCA1@aol.com>, "Hernandez, Ramon/Teresita" <totomimi7@att.net>, Amanda Pernas <amanda.pernas@telefonica.com>, Angela Pedraza

<angpedraza@aol.com>, "Jose A. Molet" <jmoletsr@gmail.com>, "Jorge Perez (Betty)" <pjorgeip@aol.com>, Pastor Bob Modini <bobmodini@juno.com>, George Buckland <pk2buck@aol.com>, Frank Bandi <aresys@aol.com>, Donald Garcia <dojga@sbcglobal.net>, Jose De La Gandara <dlagandara@aol.com>, Donna Perez <donnaperez@gmail.com>, "Edie Perez (Lilly)" <edielily@comcast.net>, Gary Kendall <gskendall@bellsouth.net>, "Jaquet, Georgette" <GeorgettesEmail@yahoo.com>, Gerry Perez <gerryperez@gmail.com>, "Isabel Gil (Llorens) (Paco)" <igil19@bellsouth.net>, "Gabe Garcia (Ron)" <randg5@verizon.net>, Pastor Hermes Hernández <hermeshernandez@hotmail.com>, David Hoshaw <dave@hoshaw.com>, GUSTAVO HERNANDEZ <hernandez9956@bellsouth.net>, "Al Lobo (Home)" <alfred@atlastravelweb.com>, "Miki Iribarren (Judy)" <miribarren@bellsouth.net>, "Jaquet, John Michael" <theedgecafe@yahoo.com>, Katia Prado <kprado6405@gmail.com>, Leroy Freeman <leroy@leroyfreeman.com>, Mike Wolsey <mikew220@juno.com>, "Marks, Don" <donmarks@tycoint.com>, Pastor Mike Myers <paraclete@wesleyholiness.org>, "Nelson Díaz" <nelsonvdiaz@gmail.com>, FMI Pastor Dennis DeMarois <dennisdemarois@floridamenofintegrity.org>, Vicky Quiroga <vickyquiroga9@gmail.com>, Vivian Rancano <vran04@yahoo.com>, "Sophie Ruiz (Wichy)" <sophiewruiz@yahoo.com>, Tony Zamora <arzlau@att.net>, Modesto Ulloa <modesto_ulloa@floridacrystals.com>, Cindy Walls <bradsmon@gmail.com>, Zill Plant Nursery <zillhpplants@hotmail.com>
Subject: Morning Pee (open attachment) ("G" approved for all audiences)

HAVE A GREAT TURKEY DAY, REMEMBER TO THANK THE "LORD" FOR ALL THE BLESSINGS YOU AND YOURS HAVE!

Blessing, John L. Jaquet

NOW

Get a good laugh... You only wish.. Open the video.

Subject: Fwd: Morning Pee (open attachment)

#AOLMsgPart_2_8ee17aa2-5b9c-4f93-ad36-bf5c770b878f
td{color: black;} #AOLMsgPart_2_8ee17aa2-5b9c-4f93-
ad36-bf5c770b878f DIV {margin:0px;}

Subject: Morning Pee (open attachment)

From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: P&P/ S&P Settlements
Date: Tue, Nov 8, 2011 6:05 pm
Attachments: S & P Associates Settlement Agreement.DOC (157K), P & S Associates Settlement Agreement.DOC (159K)

Michael D. Sullivan
Port Royale Financial Center
6550 North Federal Highway
Suite 210
Fort Lauderdale Florida 33308

Landline (954) 492-0088
Cell (954) 328-3501
Fax transmission (954) 938-0069

Email address mike@sullivan4irsmatters.com

Subj: TK
Date: 3/20/2011 3:45:46 P.M. Eastern Daylight Time
From: ftesteban@comcast.net
To: FrankNanc@aol.com
Dear nancy,

Sorry..I NEVER teach on Sunday... but today I have had to teach as we were off island with John and Roberta, who were celebrating their 50th wedding anniversary in Hyannis.. they moved to the cape some years ago to be near their only son, who had gotten married and had 2 kids. You will remember them from our big anniversary party, maybe.. he is VERY tall and a beanpole, and she is a red head.. also very slender. He is an islander, with many roots here, and so we were with friends from Nantucket.. they reccelebrated their marriage, I think they copied us!! Except: 1, the we had a minister who was relaxed and friendly.. and these two priests who had been here for YEARS were really rather stiff, and read off 2 paragraphs and that was it! (I liked ours better!!).. Anyway, they had a buffet luncheon for around 100 of us, from the Cape and from ACK. WE came back on the last high speed ferry as we have left our car on the other side to be attended to so that when we go off on Wednesday for Fernando to have his stress test, and for us to drive to Boston for my back, and then to Maine to the Manducas for fun, good food, SHOPPING!! MORE later!! Gotts run.. concert... TH

Subj: **HAPPY BIRTHDAY**
Date: 2/24/2013 12:59:52 P.M. Eastern Daylight Time
From: franknanc@aol.com
To: ftefeban@comcast.net
February 24, 2013

HAPPY BIRTHDAY, FERNANDO

Dear Fernando,

We wish you all the best and good health on this your birthday.

We hope all is going well with you and Tinka and hopefully you are both having a relaxing and good time.

We are currently in Florida where Nancy is recuperating nicely. All went well with the surgery and all the reports were good. All tests were benign.
All prayers and concerns were appreciated.

Joy and David are visiting and keeping us company. They will be returning to North Carolina this coming Wednesday.

Millicent and Andy send you their regards and best wishes. They joined us for dinner this past Friday.

Please keep us posted.

Much love and kisses,

Nancy and Frank

Subj: **FW: TK..**
Date: 11/22/2014 9:44:16 A.M. Eastern Standard Time
From: ftesteban@comcast.net
To: FrankNanc@aol.com

From: Fernando Esteban [mailto:ftesteban@comcast.net]
Sent: Monday, November 17, 2014 1:43 PM
To: 'FrankNanc@aol.com'
Subject: TK..

Recipe!! SIMPLE!! for 6 people?? Well depends the appetite!! But keep the ratio the same:

for 6 to 8 people... (generous?,, depends the one's eating habits!)

de-stem the cranberries.. rinse in cold water.. drain.. let sit a few minutes.

You need cranberries, sugar and water.. The ratio is: 1/2 as much sugar as cranberries and 1/2 as much water as sugar.

Place all these in sauce pan over medium low heat. When the berries pop! wait until maybe 2/3 are popped.. enough to make the sauce only.

Pour into mold.. let it cool to room temperature. then place in fridge.. it can be made the day before... or on the morning of, but needs at least 6 hours to set in the fridge.. I usually get this out of the way the day before, just because that gets one thing out of the way!!

After it is cool.. I usually cover it so it does not absorb other flavors!! Wish we were with you!!1 We are off to Maine to my publishers!! WITH the dog! Hug TK

Subj: **Cranberries, etc.**
Date: 10/12/2015 12:34:40 P.M. Eastern Daylight Time
From: ftesteban@comcast.net
To: franknanc@aol.com

Dear Frank and Nancy,

When we get to see you, would you be interested in cranberries from Nantucket? Tinka got enough for half an army and I think she had you in mind. Aside from this, in spite of what the scalopers are saying. I am planning to bring scallops on our trip to Connecticut and that way Tinka can make some sevich with lemon, unless of course someone vetos my suggestion. We are obviously looking forward for our being together during the holidays!

Love to you,
Tiinka & Fernando

Subj: **Re: TIME TO KEEP IN TOUCH**
Date: 5/25/2011 2:42:39 P.M. Eastern Daylight Time
From: franknanc@aol.com
To: Dmbienes@aol.com

Dear Dianne,

It was so good to hear from you. It has been too long a time, I much prefer the telephone to email and wish we could have a long, chatty telephone conversation or even better yet, lunch together. Why our attorneys do not want us to talk remains baffling to me, especially as we are all defendants in the same case. There is much about the law that makes no common sense to me.

We, like you, want this nightmare to end, but so far there is no end in sight. Our attorney tells us that we begin the Picard claw-back on June 6. We could look at that as the beginning of the end.

Frank and I full well know that you and Michael spent far more on your charities than on yourselves. Dianne, I believe that it is not all the good you have done, or we have done, but rather for the four of us, it will be the unjust accusations that will follow us to our graves. Sadly, I do not think we will escape that fate.

Frank and I are coping as best we can, dealing with one negative situation after another. Being constantly targeted is most difficult to bear up under. Our love for each other has curiously strengthened, under the circumstances I would have expected the opposite. Rachel, Michael and Amelia continue to live with us in the N.Y. apartment and are a source of love, support and joy. Their presence in our lives is a blessing. The extended family has suffered greatly. Yet we are seeing, among some of them, blessings coming out of this adversity. For those for whom no blessing is currently evident, I must believe that their future will hold one. My faith remains strong. I think of Job and trust in God as we fight on.

Frank and I hope to see you two in the near future, and send our love and well wishes.

Nancy

-----Original Message-----

From: Dmbienes <Dmbienes@aol.com>
To: franknanc <franknanc@aol.com>
Sent: Wed, May 18, 2011 7:53 pm
Subject: TIME TO KEEP IN TOUCH

DEAR NANCY

It's been some time since we've been in touch. Certainly not because Frank & you have not been on our minds. How could you not be.

Nothing exciting has been happening here except for the on going saga of our travails. Did we ever think we would be a topic in a book or vilified as evil doers. How can all those people who begged us, blessed us and adulated us for giving them lives they could not imagine now believe we are guilty of being part of the fraud.

We want this to go away and end the nightmare. We certainly have nothing to give back and are lucky to get by each day. If we have to pay any more legal fees we do not have the funds and if necessary will ask for legal aid.

I have recently been told I have rotator cuff - seems strange that a shoulder should be called "cuff" when we were always told the cuff goes at the wrist. I'm too old to learn all this new language.

I'm hating Florida more and more each day. Most of the time I read but I do get to the point that it is no longer interesting and I want to scream. If I could only confess, to some culpability or had information that we could offer to make them leave us alone I would be happy. I don't want this following this us to our graves. Michael & I have been good people who have given away many times what we have spent on ourselves.

I don't know how Frank & you cope with this but we wish you well
& send our Love

Subj: **Re: NICE IF WE HAD AN UPDATE!**
Date: 7/9/2013 5:44:43 P.M. Eastern Daylight Time
From: FrankNanc@aol.com
To: dmbienes@aol.com

Dear Dianne,

Our habit of not checking our e-mail regularly has not changed. Yesterday I read your communication of July 3rd and I was greatly upset and confused. It was our understanding that your attorney was providing you with updates, explanations and status reports.

Is your telephone number still (954) 493-9241?

I called that number yesterday and only reached a mechanical voice message and was not sure it is still your number.

Sincerely,

Nancy

In a message dated 7/3/2013 7:11:38 P.M. Eastern Daylight Time, dmbienes@aol.com writes:

Dear Nancy

Time has passed and in all this period we have been kept in limbo.
No one has updated us as to what and why our case seems to not exist
If we look it up on Picard's web page it only shows the original charge.
Would this not seem strange to you
Frankly, nancy we would like to be done with this. Our lives are not glorious as your's and Frank's seem to be. You surely can't expect us to believe you are having difficulty maintaining 3 homes and all those expenses.

HELLO, I don't think we should passively have to wait to be dictated to.
We are in this mess through no fault of our own.
If no one wants to tell us what is going on then perhaps we should just contact Picard's office and ask.
We are tired of being discounted and to be able to get on with our lives
Dianne=

Subj: **INTERESTING DEVELOPEMENT!**
Date: 10/9/2013 12:57:57 P.M. Eastern Daylight Time
From: dmbienes@aol.com
To: franknanc@aol.com
Dear Nancy & Frank

We had not seen Vincent since before he left for Ireland in June. In August when I knew he was returned I sent an e-mail asking about his summer, family, start of the school year, etc only not to hear back. V is always slow to respond but it was getting to the worrying point. Of course we knew nothing about Sullivan so could not factor this into the equation. Finally I wrote to his secretary Alice asking if he was in good health and she replied that he was. Said he was busy with school and the parish and she was sure he would eventually get to us. Sounded very strange and so we wondered.

Today I insisted Michael call V as I was getting embarrassed to seem to be avoiding him. Alice phoned back to say that he would not be seeing us for some time as he was giving a deposition in the Sullivan case.

I only tell you all of the above as we often wondered why our attorneys have kept us apart all these years but now it appears to be the norm. It's truly a sorry state when not only your entire life can be ruined by unforeseen misfortune but that life long friends can be denied to solace one another.

Dianne

Subj: **SERVED THIS AM**
Date: 10/9/2013 9:57:35 A.M. Eastern Daylight Time
From: dmbienes@aol.com
To: franknanc@aol.com
Dear Frank

Firstly, many thanks to Nancy & you for your concern and prayers for Michael. He sees his Doctor next week but we know that he will have to start treatment again. Bad enough we are getting old and our health declines but the stress we are living under is a very serious contributor. We know Nancy & you have had issues as well. Guess we all need all the prayers we can get.

Michael was just sharing your e-mail of yesterday when there was a knock on the door (very unusual in an apartment like this) to be told that it was a process server. He, of course, had to answer. He immediately called Jonathan Etra and will forward same to him today. I assume Gary will share any details that might be advantageous to our joint response.

Several months ago when meeting with Becky we mentioned that an action was brought against Sullivan but Carone & others and her reaction wasn't there a time limit on such cases. Evidently not!

We send Nancy & you our deepest Love as always
Dianne =

Subj: **Re: No subject**
Date: 10/21/2013 3:24:23 P.M. Eastern Daylight Time
From: dmbienes@aol.com
To: FrankNanc@aol.com
Dear Nancy

How lovely to hear from you. It's so true that we are only in contact because of negative rather than positive reasons. Perhaps we should make an effort to keep in touch even though we are unable to discuss the things we would really like to confide in one another.

We hadn't any idea that this action was started in 2012 and although Vincent alluded to a lawsuit involving Sullivan he, in his priestly manner, did not go into details and of course we had no clue that it involved Frank and Michael as well. I did see online at that time that Carone, Ziffer and others were suing Sullivan and thought perhaps that was the issue he was referring to. I now also see that Roberta Alves, Vania's daughter, has brought an action against Sullivan. However, if I am reading it right, it has to do with monies that are being recovered from Picard and how they are being distributed.

I am not sure I understand what this current case taken against us is really about. If Sullivan was miscalculating distribution why would the Trustee be refunding funds to him. Also, who is this Steve Jacob and when and how did he come into the picture. Michael said he never heard of him.

So, as you say, we are on the rack again because of association and I guess if you are suing you might as well put in as many names as possible with the hope that someone will pay. As for us they will have to stand behind City National & Picard. In other words another 100 lifetimes!

We pray that Frank & you are able to maintain a reasonable amount of good health and to find happy days amongst the stressful times.

Sending you both our very special love,
Dianne

On Oct 21, 2013, at 14:18, FrankNanc@aol.com wrote:

Dear Dianne and Michael,

It has been really nice to hear from you two, though it is sad that our communication is generated by this new lawsuit.

For your information, this lawsuit was filed before 11 December, 2012. They have just taken their sweet time to serve us.

The Monsignor must be so upset by being wrongly accused. From his vantage point in life, he knows full well that the accusation alone tarnishes his reputation no matter how innocent he is proven. It is unfathomable as to why he is included in this preposterous lawsuit. Frank and I pray his counsel is able to extricate him from this quickly.

As for Frank and Michael I think guilt by association will keep them entangled.

As the fifth anniversary approaches, I pray God gives all of us the strength to endure the evil that has been generated.

Frank joins me in sending love,

Nancy

Subj: Sullivan
Date: 4/17/2014 10:16:24 A.M. Eastern Daylight Time
From: michaelbienes@aol.com
To: franknanc@aol.com

Dear Frank,

This is not about Picard or Madoff, things we should not discuss.

I am talking about Sullivan!

Our lawyers want me to take the 5th on this case. I told them I want to testify about this nonsense or else they find someone to lie or misinterpret at trial and I would not be able to respond or explain. It seems they feel that they cannot collect from me so what the HELL! This does not work for me! I did nothing wrong! Sullivan did not start sending money to me until he had been in business for 10 years and decided to do some charity for me in his own way. As a philanthropist myself I know where he was coming from. It wasn't the best way tax wise but you don't look a gift horse in the mouth. As you always said, let's use common sense. I think my lawyers feel I have something to hide. We both know that I don't.

I don't want to do ANYTHING to ever hurt you. I WONT EVER DO THAT!

Perhaps you should discuss this with Gary. Our lawyers have and will not see any real money from us. Between us I feel that they are not really into the case. You get what you pay for! Be that what it may I still won't do anything to adversely affect you.

I need advise from your end so please see what you can do if anything.

I told you in 2008 that

I love you!! You are myBROTHER! That will NEVER change!

Michael

Sent from my iPad=

Subj: **Pension Plan**
Date: 8/31/2015 4:35:37 P.M. Eastern Daylight Time
From: michaelbienes@aol.com
To: franknanc@aol.com, MRaymond@BroadandCassel.com, jetra@broadandcassel.com,
gwoodfield@haileshaw.com

Dear Frank,

Do you remember what I said to you when you called to tell me about Bernie. THE BANK, THE BANK! I faced having to declare bankruptcy. it would have destroyed us. Mark gave me advice but I had to do it on my own, had no money for fees. The former owner of the Bank showed us mercy and we were able to arrange a favourable arrangement and avoid Bankruptcy. That's where a good part of the Tax Refund money went to. We used to pay our Charities and real estate taxes thru VISA. The rest of that money went to pay them off and stop the 20% interest. We had to evacuate the house with unpaid debts. When sold we obviously received no money. Because of our birthdays you went first in 2007. Two required distributions \$1,000,000. I went next in 2008 and took \$500,000 in April, we asked by Fax for the second \$500,000 on the DAY. I am assuming you took no monies in 2008 and I don't care if you did, it's not part of the equation.

Frank, I'm on my knees, please help me. No matter what, you are my Brother and I am with you all the way. This is a cry for help, nothing else.

Michael

Sent from my iPad=

Subj: **Re: Pension Plan**
Date: 9/1/2015 4:23:28 A.M. Eastern Daylight Time
From: michaelbienes@aol.com
To: FrankNanc@aol.com

Dear Frank,

SORRY! Your message arrived after I went to bed.

I am a little paranoid about dialling out from where I am. Can you call me? The number is +44 207 312 5340.

Anytime is good, we are 5 hours ahead of you.

BLESS YOU BOTH.

Michael

Sent from my iPad

On Aug 31, 2015, at 10:54 PM, FrankNanc@aol.com wrote:

Dear Michael,

I will do what must be done to help. We are in this together. I already spoke with Gary. Let's make sense of it all. Can I call you on the telephone? Where should I call? I am here in Florida. My telephone number is 561-655-5561.

Frank

In a message dated 8/31/2015 4:35:37 P.M. Eastern Daylight Time, michaelbienes@aol.com writes:

Dear Frank,

Do you remember what I said to you when you called to tell me about Bernie. THE BANK, THE BANK! I faced having to declare bankruptcy. it would have destroyed us. Mark gave me advice but I had to do it on my own, had no money for fees. The former owner of the Bank showed us mercy and we were able to arrange a favourable arrangement and avoid Bankruptcy. That's where a good part of the Tax Refund money went to. We used to pay our Charities and real estate taxes thru VISA. The rest of that money went to pay them off and stop the 20% interest. We had to evacuate the house with unpaid debts. When sold we obviously received no money

Because of our birthdays you went first in 2007. Two required distributions \$1,000,000. I went next in 2008 and took \$500,000 in April, we asked by Fax for the second \$500,000 on the DAY. I am assuming you took no monies in 2008 and I don't care if you did, it's not part of the equation.

Frank, I'm on my knees, please help me. No matter what, you are my Brother and I am with you all the way. This is a cry for help, nothing else.

Michael

Sent from my iPad=

Subj: **Radio Spots that the**
Date: 7/13/2015 4:20:39 P.M. Eastern Daylight Time
From: dwillis60@icloud.com
To: franknanc@aol.com
CC: sully@freshstarttax.com

Frank and Nancy,

I was not sure you had this testimony which God changed a life because of the radio spots you provided. Thank you for allowing God to use you in this way.

I love you both!

Dick

Richard M. Willis Jr.
Bishop (Retired)
The United Methodist Church

I am by nature an excellent storyteller, not a writer, even though I have a degree in journalism. I'm unable to personally stand in front of you today to tell my story, not because I can't attend this service and not because I don't *want* to tell you my story. I'm unable to stand in front of you and tell my story because I'm not *yet* brave enough to, and I probably would begin to cry.

For most of my life I've lead what some might describe as a "perfect" existence. I have never suffered through a major illness or experienced any tragedies. In high school and in college I was a model student. I never did anything wrong or got in to any trouble.

Although I was pretty popular, I had my eyes and heart set on one man – my high school sweetheart – and I married him after we graduated college. Our families knew each other prior to our even dating. We shared the same cultural background and religious beliefs. Everything was *perfect*, even later when I gave birth to twins.

My husband and I worked hard and made lots of money. Whatever I wanted I got. Unfortunately, as time passed we seemed to fall out of love and our marriage began to crumble. I became more and more lonely. I kept thinking, "If we got a larger house everything would get better. A nicer car and our marriage would improve. Take a vacation to some exotic destination and love would return." I was convinced that there had to be something *I* could do or someone *I* could call to solve my problem.

I was too young to understand the meaning of the word "commitment," let alone truly comprehend what the sacrament of marriage was all about. Eventually, my husband and I got a divorce and I returned home to Miami with two seven-year-olds to raise alone. Instead of thinking that this isn't the way life was suppose to be, I was positive and upbeat. Hey! I was going to meet *another* nice guy real soon and I wouldn't be lonely anymore.

Then reality began to set in. I had to get a job and not just any job, but one that would support the children and me. I had gone from the big house to a small apartment, from having everything given to me to living on a tight budget. And as far as men go...oh my goodness...the ones I met were losers. Or perhaps it was *my choice* in men that was the problem. Either way, I was convinced that Mr. Right was just around the corner and once I met him all my problems would vanish.

My loneliness continued to grow. The more lonely I became the more determined I was to find the right guy. It was a vicious cycle. In the meantime, my dearest girlfriend was constantly trying to tell me to seek out Jesus Christ. She kept saying that if I would turn to Christ and give Him my problems, He would provide the solution. I told her that I was *raised* a Christian and I knew about Jesus Christ long before she ever became a Christian. In spite of my snide comment, she didn't give up on me.

She suggested that I ask around and find a local church where the weekly services were nurturing; a place where I could find fellowship. Once again I had an answer. I told her that my family would never approve of my leaving the Greek Orthodox Church. She countered by reminding me that I didn't speak Greek. Since all the services were conducted in a language that I didn't understand, she wondered how I could possibly be getting anything out of going to church!

She then recommended that I read some Christian literature: *Abba's Child*, *The Signature of Jesus*, *David – A Man of Passion and Destiny*. I read all of these books and more. Finally, one day I blurted out, "I don't need to read anymore. What I need is for Jesus Christ to come down to Earth and sit right in front of me so I can talk to Him and ask Him some questions."

It was right after I said those words that things began to happen.

Every afternoon, I use to help coach a group of high school students in the sport of sprint kayaking. Part of our daily routine involved weight training in the gym. The students always listened to Zeta Rocks - 94.9 on the FM radio dial. I really didn't care for the music. Around five o'clock the hard rock music ceased and this peaceful voice would come on the air. For one-minute all the students would listen to Pastor Dick Wills speak about life. I would never have listened to the message if it were not for the fact that *all* of the young athletes in the gym *stopped* what they were doing and paid attention. I eventually found myself asking who is Dick Wills and where is this church?

One Sunday, I got in the car and I drove from Miami 44 miles to Fort Lauderdale. I walked in to Christ Church and sat in the last row. I didn't want to be noticed and I definitely didn't want to talk to anyone. But, Pastor Tom Hamilton came right over to me and in his friendly manner asked me my name and where I was from.

During that Sunday service, I felt a sense of peacefulness and when Pastor Wills delivered his message I began to cry. How could it be possible that this strange man seemed to be speaking directly to me? How is it that he could be describing exactly how I felt? How did he know that I ached inside and that I had a "hole in my heart?" What did it mean to "admit that I had *failed* - I *missed the mark* and that I needed to ask Jesus for forgiveness?" After church, I got in my car and cried the entire 44 miles home. I may have cried all the way home, but something in Pastor Wills' message touched my heart and I returned to Christ Church the following week.

A few weeks later, I received a phone call from Pastor Wills while I was at work. He said that Tom Hamilton told him about me, that I lived in Miami and that I was attending services at Christ Church. Pastor Wills was curious about *why* I would drive so far to go to church and said he'd like to meet me for lunch. I hesitated, but said yes. After all, how do you tell a *pastor* no?

After we hung up the phone, I began thinking about our conversation. The more I thought, the more I became confused. What if Pastor Wills and his church was a spin-off of the PTL Club and all he wanted was a donation? Better yet, what if Pastor Wills was another Jimmy Swaggert and all he wanted to do was hit on me? After all, I had read about these types of religious leaders and their various schemes! I prayed to God, "Oh please don't let Pastor Wills be a phony...not now...not when I just found a church I liked!"

During lunch Pastor Wills gently asked me how I had heard about Christ Church. I told him about the messages I had heard on the radio. Pastor Wills explained to me the reason why the Church sponsored these messages on the radio. He also told me he didn't believe in "coincidences" and that God had a reason for bringing me to Christ Church.

It didn't take me long to recognize Pastor Wills was not Jimmy Swaggert or associated with the PTL Club. I had been asking Jesus to come and talk to me. Jesus heard my prayer because sitting in front of me was Pastor Wills, *His* representative.

Two years after our initial lunch, I met with Pastor Wills in his office and confessed my sins. In that vulnerable moment, I learned about "forgiveness" and I can honestly say I *felt* forgiven ...I felt *free*. Since then my life has changed dramatically. Jesus began to show me a new way to live and for the first time I wasn't fighting God and His plan for me. Instead, I was actually *cooperating*!

I'm no longer as tired as I use to be. I have greater respect for my parents. My finances have improved. I am compassionate with others. I discovered that I have more peace and love in my life than I could ever want. And then *the most important* thing happened. I realized that *I no longer needed to have a man in my life in order to be happy*. God was the only thing that mattered most. My relationship with Him was, and continues to be, the priority. When I put God first, I feel His love and trust that He will meet all of my needs.

That revelation took place over a period of eight years. It's ironic, but once I *realized* that my relationship with God was *the most important* thing, He opened my heart and brought Richard, a wonderful Christian man, in to my life.

On June 14, 2003, Pastor Wills married Richard and me right here in this church. Throughout the ceremony I remembered how many Sundays I sat in the back of this church thinking I was a Christian, but knowing inside that I didn't know the first thing about *being* a Christian. I remembered all the phone calls and meetings I had with Pastor Wills as he introduced me to Christ and nurtured my spirit.

Perhaps there is someone sitting in church today that feels God gently tapping them on the shoulder. Perhaps He's trying to get your attention. It took a training room full of athletes listening to rock music on the radio for God to *finally* get my attention. What will it take to get yours?

After all, there are "no coincidences in life."

Composite Exhibit H

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

From: Michael Sullivan <mdsassoc@bellsouth.net>
Sent: Wednesday, May 6, 2009 7:27 AM
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Bernie Madoff: God Wanted Michael Bienes To Be Filthy Rich! | Mrs Panstreppon's Blog

http://tpmcafe.talkingpointsmemo.com/talk/blogs/mrs_panstreppon/2009/05/bernie-madoff-god-wanted-micha.php?ref=reccafe

Michael D. Sullivan
6550 North Federal Highway
Suite 210
Fort Lauderdale Florida 33308

Landline (954) 492-0088
Fax transmission (954) 938-0069
Email address investit@bellsouth.net

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From: Michael Sullivan <mike@sullivan4irsmatters.com>
Sent: Wednesday, February 24, 2010 11:54 AM
To: Avellino Frank <franknanc@aol.com>
Subject:

How you been doin?

**Michael D. Sullivan
6550 North Federal Highway
Suite 210
Fort Lauderdale Florida 33308**

**Landline (954) 492-0088
Cell (954) 328-3501
Fax transmission (954) 938-0069**

Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <sully@freshstarttax.com>
Sent: Wednesday, May 11, 2011 9:38 AM
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject:

prayers and wishes this week
love

**Michael D. Sullivan
FRESH START TAX LLC.
Port Royale Financial Center
6550 North Federal Suite 210
Fort Lauderdale, Florida 33308
toll free 866 700-1040
landline 954 492-0088
facsimile 954 938-0069**

**www.freshstarttax.com
Sully@FreshStartTax.com**

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Composite Exhibit I

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: U.S. Supreme Court reply brief
Date: Mon, Mar 26, 2012 2:58 pm
Attachments: USSC 11-969 - Reply Brief.pdf (214K)

Michael D. Sullivan
3696 N. Federal Highway
Suite 301
Fort Lauderdale, Florida 33308

Landline (954) 492-0088
Cell (954) 328-3501
Fax (954) 938-0069

Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Franb
Date: Mon, Mar 26, 2012 2:55 pm

fsheehy@att.net

Michael D. Sullivan
3696 N. Federal Highway
Suite 301
Fort Lauderdale, Florida 33308

Landline (954) 492-0088
Cell (954) 328-3501
Fax (954) 938-0069

Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <mike@sullivan4irsmatters.com>

To: Frank & Nancy Avellino <franknanc@aol.com>

Subject: Pinon Grill - An American Gourmet Inspiration

Date: Mon, Mar 26, 2012 2:43 pm

<http://pinongrill.com/>

7:30PM

Michael D. Sullivan
3696 N. Federal Highway
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AVELLINO_P&S000735

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From: Michael Sullivan <mike@sullivan4irsmatters.com>

To: Frank & Nancy Avellino <franknanc@aol.com>

Subject: Mets Owners Settle Madoff Trustee Case for \$162 Million - Bloomberg

Date: Mon, Mar 19, 2012 7:24 pm

<http://www.bloomberg.com/news/2012-03-19/mets-owners-to-settle-madoff-trustee-case-for-162-million-1-.html>

THE TRUSTEE CAN EAT MY SHORTS TOO!
GIVEN ME A HARD TIME TOO!
MARK 8:33

LOVE U GUYS

Michael D. Sullivan
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Landline (954) 492-0088

investit@bellsouth.net

Fax transmission (954) 938-0069

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From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: Morning Pee (open attachment) ("G" approved for all audiences)
Date: Wed, Nov 23, 2011 10:16 am
Attachments: Morning_Pee.wmv (5540K)

Michael D. Sullivan
Port Royale Financial Center
6550 North Federal Highway

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Fort Lauderdale Florida 33308

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Email address mike@sullivan4irsmatters.com

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Begin forwarded message:

From: John Jaquet <johnjaquet@gmail.com>
Date: November 23, 2011 10:02:49 AM EST
To: "Jaquet, Charlie" <Charlie@floydsmusicstore.com>, Esther Cabrera <jayesther@tx.rr.com>, "Franca Ravetier (Claude)" <francanana@aol.com>, "Jaquet, Carmen" <interlinetravels@yahoo.com>, Carmen Kelley <oceanck@terranova.net>, Carlos Fernandez <cjfernandez@cjfcpa.net>, "Blas Casares (Bacho)" <blascasares@bellsouth.net>, Hector Cardentey <elazucero@hotmail.com>, stevens7714@yahoo.com, stevens5350@yahoo.com, Rudy Spears <jrudyspears@bellsouth.net>, stevenh777@comcast.net, Mike Sullivan <mike@sullivan4irsmatters.com>, "Tom Skeba (Patti)" <WEAREBOCA1@aol.com>, "Hernandez, Ramon/Teresita" <totomimi7@att.net>, Amanda Pernas <amanda.pernas@telefonica.com>, Angela Pedraza

<angpedraza@aol.com>, "Jose A. Molet" <jmoletsr@gmail.com>, "Jorge Perez (Betty)" <pjorgeip@aol.com>, Pastor Bob Modini <bobmodini@juno.com>, George Buckland <pk2buck@aol.com>, Frank Bandi <aresys@aol.com>, Donald Garcia <dojga@sbcglobal.net>, Jose De La Gandara <dlagandara@aol.com>, Donna Perez <donnaperez@gmail.com>, "Edie Perez (Lilly)" <edielily@comcast.net>, Gary Kendall <gskendall@bellsouth.net>, "Jaquet, Georgette" <GeorgettesEmail@yahoo.com>, Gerry Perez <gerryperez@gmail.com>, "Isabel Gil (Llorens) (Paco)" <igil19@bellsouth.net>, "Gabe Garcia (Ron)" <randg5@verizon.net>, Pastor Hermes Hernández <hermeshernandez@hotmail.com>, David Hoshaw <dave@hoshaw.com>, GUSTAVO HERNANDEZ <hernandez9956@bellsouth.net>, "Al Lobo (Home)" <alfred@atlastravelweb.com>, "Miki Iribarren (Judy)" <miribarren@bellsouth.net>, "Jaquet, John Michael" <theedgecafe@yahoo.com>, Katia Prado <kprado6405@gmail.com>, Leroy Freeman <leroy@leroyfreeman.com>, Mike Wolsey <mikew220@juno.com>, "Marks, Don" <donmarks@tycoint.com>, Pastor Mike Myers <paraclete@wesleyholiness.org>, "Nelson Díaz" <nelsonvdiaz@gmail.com>, FMI Pastor Dennis DeMarois <dennisdemarois@floridamenofintegrity.org>, Vicky Quiroga <vickyquiroga9@gmail.com>, Vivian Rancano <vran04@yahoo.com>, "Sophie Ruiz (Wichy)" <sophiewruiz@yahoo.com>, Tony Zamora <arzlau@att.net>, Modesto Ulloa <modesto_ulloa@floridacrystals.com>, Cindy Walls <bradsmon@gmail.com>, Zill Plant Nursery <zillhpplants@hotmail.com>
Subject: Morning Pee (open attachment) ("G" approved for all audiences)

HAVE A GREAT TURKEY DAY, REMEMBER TO THANK THE "LORD" FOR ALL THE BLESSINGS YOU AND YOURS HAVE!

Blessing, John L. Jaquet

NOW

Get a good laugh... You only wish.. Open the video.

Subject: Fwd: Morning Pee (open attachment)

#AOLMsgPart_2_8ee17aa2-5b9c-4f93-ad36-bf5c770b878f
td{color: black;} #AOLMsgPart_2_8ee17aa2-5b9c-4f93-
ad36-bf5c770b878f DIV {margin:0px;}

Subject: Morning Pee (open attachment)

From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: P&P/ S&P Settlements
Date: Tue, Nov 8, 2011 6:05 pm
Attachments: S & P Associates Settlement Agreement.DOC (157K), P & S Associates Settlement Agreement.DOC (159K)

Michael D. Sullivan
Port Royale Financial Center
6550 North Federal Highway
Suite 210
Fort Lauderdale Florida 33308

Landline (954) 492-0088
Cell (954) 328-3501
Fax transmission (954) 938-0069

Email address mike@sullivan4irsmatters.com

Subj: TK
Date: 3/20/2011 3:45:46 P.M. Eastern Daylight Time
From: ftesteban@comcast.net
To: FrankNanc@aol.com
Dear nancy,

Sorry..I NEVER teach on Sunday... but today I have had to teach as we were off island with John and Roberta, who were celebrating their 50th wedding anniversary in Hyannis.. they moved to the cape some years ago to be near their only son, who had gotten married and had 2 kids. You will remember them from our big anniversary party, maybe.. he is VERY tall and a beanpole, and she is a red head.. also very slender. He is an islander, with many roots here, and so we were with friends from Nantucket.. they recelebrated their marriage, I think they copied us!! Except: 1, the we had a minister who was relaxed and friendly.. and these two priests who had been here for YEARS were really rather stiff, and read off 2 paragraphs and that was it! (I liked ours better!).. Anyway, they had a buffet luncheon for around 100 of us, from the Cape and from ACK. WE came back on the last high speed ferry as we have left our car on the other side to be attended to so that when we go off on Wednesday for Fernando to have his stress test, and for us to drive to Boston for my back, and then to Maine to the Manducas for fun, good food, SHOPPING!! MORE later!! Gotts run.. concert... TH

Composite Exhibit J

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: U.S. Supreme Court reply brief
Date: Mon, Mar 26, 2012 2:58 pm
Attachments: USSC 11-969 - Reply Brief.pdf (214K)

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Email address mike@sullivan4irsmatters.com

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From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Franb
Date: Mon, Mar 26, 2012 2:55 pm

#AOLMsgPart_2_8ee17aa2-5b9c-4f93-ad36-bf5c770b878f
td{color: black;} #AOLMsgPart_2_8ee17aa2-5b9c-4f93-
ad36-bf5c770b878f DIV {margin:0px;}

Subject: Morning Pee (open attachment)

From: Michael Sullivan <mike@sullivan4irsmatters.com>
To: Frank & Nancy Avellino <franknanc@aol.com>
Subject: Fwd: P&P/ S&P Settlements
Date: Tue, Nov 8, 2011 6:05 pm
Attachments: S & P Associates Settlement Agreement.DOC (157K), P & S Associates Settlement Agreement.DOC (159K)

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Composite Exhibit K

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

From: Don Masterson <donmasterson@bellsouth.net>

To: Michael Bienes <michaelbienes@aol.com>

Subject: Bernard Madoff fraud 'began 20 years earlier than admitted' | Business | The Guardian

Date: Sun, Nov 20, 2011 2:44 pm

<http://www.guardian.co.uk/business/2011/nov/18/bernard-madoff-fraud-20-years-earlier?newsfeed=true>

This is the best of 8 articles on David Kugel. I'm sure you have already read it.

From: Don Masterson <donmasterson@bellsouth.net>
To: Michael Bienes <michaelbienes@aol.com>
Subject: The Lasting Shadow of Bernie Madoff - US Business News - CNBC
Date: Sun, Dec 11, 2011 11:48 pm

<http://www.cnbc.com/id/45630783/#>

FYI long 2 page article, Madoff adamant trading was legal until 1992 when the fraud started.

Exhibit L

P&S ASSOCIATES GENERAL PARTNERSHIP, ET AL V. STEVEN JACOB, ET AL.

Subj: Sullivan
Date: 4/17/2014 10:16:24 A.M. Eastern Daylight Time
From: michaelbienes@aol.com
To: franknanc@aol.com

Dear Frank,

This is not about Picard or Madoff, things we should not discuss.

I am talking about Sullivan!

Our lawyers want me to take the 5th on this case. I told them I want to testify about this nonsense or else they find someone to lie or misinterpret at trial and I would not be able to respond or explain. It seems they feel that they cannot collect from me so what the HELL! This does not work for me! I did nothing wrong! Sullivan did not start sending money to me until he had been in business for 10 years and decided to do some charity for me in his own way. As a philanthropist myself I know where he was coming from. It wasn't the best way tax wise but you don't look a gift horse in the mouth. As you always said, let's use common sense. I think my lawyers feel I have something to hide. We both know that I don't.

I don't want to do ANYTHING to ever hurt you. I WONT EVER DO THAT!

Perhaps you should discuss this with Gary. Our lawyers have and will not see any real money from us. Between us I feel that they are not really into the case. You get what you pay for! Be that what it may I still won't do anything to adversely affect you.

I need advise from your end so please see what you can do if anything.

I told you in 2008 that

I love you!! You are myBROTHER! That will NEVER change!

Michael

Sent from my iPad=