

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

CASE NO.: 12-034121 (07)
Complex Litigation Unit

MARGARET J. SMITH as Managing General
Partner of P&S Associates, GENERAL
PARTNERSHIP, a Florida limited partnership,
And S&P ASSOCIATES, GENERAL
PARTNERSHIP, a Florida limited partnership;
P&S ASSOCIATES, GENERAL PARTNERSHIP,
A Florida limited partnership; and S&P
ASSOCIATES, GENERAL PARTNERSHIP,
A Florida limited partnership,
Plaintiffs,

Vs

JANET A. HOOKER CHARITABLE TRUST, a
Charitable trust, DIANE M. DEN BLEYKER, an
Individual, ETTOH LTD., a Florida limited
Partnership, et al.
Defendants.

REQUEST FOR ADMISSIONS
TO THE PLAINTIFF

COME NOW, the Defendants, ABRAHAM NEWMAN, RITA NEWMAN
and GERTRUDE GORDON, by and through the undersigned counsel, pursuant to
Florida Rule of Civil Procedure 1.370, and request the Plaintiff to admit or deny
the following within thirty (30) days after service of this request:

1. Admit that the attached Schedule K-1 Form 1065 from 2004 through 2012 accurately reflect the information contained therein.

2. Admit that the information contained in the attached K-1 Form 1065 from 2004 through 2012 accurately reflect the information reported to the United States Internal Revenue Service as they relate to the partners identified therein.

3. Admit that no amendments, changes, modifications or corrections have been made to the K-1 Form 1065 attached hereto as Exhibit "A" by the Plaintiff, the Partnership or any persons acting for or on behalf of the Partnership.

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was SENT VIA E-MAIL to: SEE SERVICE LIST ATTACHED; this 13 day of December, 2013.

JOSEPH P. KLAPHOLZ, P.A.
2500 Hollywood Boulevard, Suite 212
Hollywood, Florida 33020
Phone: (954) 925-3355/Fax: (954) 923-0185

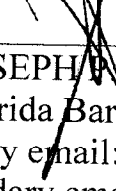
By: 
JOSEPH P. KLAPHOLZ, Esq.
Florida Bar No.: 450431
Primary email: jklap@klapholzpa.com
Secondary email: dml@klapholzpa.com

EXHIBIT “A”

Schedule K-1
(Form 1065)

2004

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Department of the Treasury
Internal Revenue Service

Tax year beginning

and ending

Partner's Share of Income, Deductions, Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
6550 N. FEDERAL HWY., SUITE 210
FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)E ☐ Tax shelter registration number, if anyF ☐ Check if Form 8271 is attached**Part II Information About the Partner**

G Partner's identifying number

H Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
10520 LINGER LANE
ORLANDO, FL 32821-8819I ☒ General partner or LLC member-manager ☐ Limited partner or other LLC memberJ ☒ Domestic partner ☐ Foreign partnerK What type of entity is this partner? INDIVIDUAL

L Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	VARIOUS%	VARIOUS%
Loss	VARIOUS%	VARIOUS%
Capital	VARIOUS%	VARIOUS%

M Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	88.

N Partner's capital account analysis:

Beginning capital account	\$	45390.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	3388.
Withdrawals & distributions	\$	5351.
Ending capital account	\$	43427.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)**Part III Partner's Share of Current Year Income, Deductions, Credits, and Other Items**

1 Ordinary business income (loss)	0.	15 Credits & credit recapture
2 Net rental real estate income (loss)		16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends	322.	17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	3823.	
9a Net long-term capital gain (loss)	-36.	
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 5351.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		A 322.
		B 721.
12 Section 179 deduction		
13 Other deductions		
H* STMT		
14 Self-employment earnings (loss)		
A 0.		

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

2005

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

For calendar year 2005, or tax

Department of the Treasury
Internal Revenue Service

year beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
6550 N. FEDERAL HWY., SUITE 210
FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)E ☐ Tax shelter registration number, if anyF ☐ Check if Form 8271 is attached**Part II** Information About the Partner

G Partner's identifying number

H Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
10520 LINGER LANE
ORLANDO, FL 32821-8819I ☒ General partner or LLC member-manager ☐ Limited partner or other LLC memberJ ☒ Domestic partner ☐ Foreign partnerK What type of entity is this partner? INDIVIDUAL

L Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.1325506%	0.1325506%
Loss	0.1325506%	0.1325506%
Capital	0.1325506%	0.1325506%

M Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	0.

N Partner's capital account analysis:

Beginning capital account	\$	43427.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	3389.
Withdrawals & distributions	\$(5095.
Ending capital account	\$	41721.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)**Part III** Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	0.	15 Credits & credit recapture
2 Net rental real estate income (loss)		16 Foreign transactions
3 Other net rental income (loss)		
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends	388.	17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	4357.	
9a Net long-term capital gain (loss)	-491.	
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 5095.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		A 388.
		B 865.
12 Section 179 deduction		
13 Other deductions		
L* STMT		
14 Self-employment earnings (loss)		
A 0.		

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

2006

For calendar year 2006, or tax

Department of the Treasury
Internal Revenue Service

year beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
6550 N. FEDERAL HWY., SUITE 210
FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)E ☐ Tax shelter registration number, if anyF ☐ Check if Form 8271 is attached**Part II** Information About the Partner

G Partner's identifying number

H Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
515 SOUTH DELANEY AVENUE, APT. 1504
ORLANDO, FL 32801I ☒ General partner or LLC member-manager ☐ Limited partner or other LLC memberJ ☒ Domestic partner ☐ Foreign partnerK What type of entity is this partner? INDIVIDUAL

L Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.1138377%	0.1138377%
Loss	0.1138377%	0.1138377%
Capital	0.1138377%	0.1138377%

M Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	903.

N Partner's capital account analysis:

Beginning capital account	\$	41721.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	4116.
Withdrawals & distributions	\$(4956.)
Ending capital account	\$	40881.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)
☐ Final K-1☐ Amended K-1

OMB No 1545-0049

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)		
3 Other net rental income (loss)		16 Foreign transactions
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends	678.	17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	4011.	
9a Net long-term capital gain (loss)	472.	
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 4956.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		A 5161.
		B 1045.
12 Section 179 deduction		
13 Other deductions		
K* STMT		
14 Self-employment earnings (loss)	A 0.	

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

2007

☐ Final K-1☐ Amended K-1

OMB No. 1545-0049

Department of the Treasury
Internal Revenue Service

For calendar year 2007, or tax

year beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
6550 N. FEDERAL HWY., SUITE 210
FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)**Part II** Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
515 SOUTH DELANEY AVENUE, APT. 1504
ORLANDO, FL 32801G ☒ General partner or LLC
member-manager☐ Limited partner or other LLC
memberH ☒ Domestic partner☐ Foreign partnerI What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.0990168%	0.0990168%
Loss	0.0990168%	0.0990168%
Capital	0.0990168%	0.0990168%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	-27.

L Partner's capital account analysis:

Beginning capital account	\$	40881.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	3337.
Withdrawals & distributions	\$(4830.)
Ending capital account	\$	39388.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)**Part III** Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	0.	15 Credits
2 Net rental real estate income (loss)		
3 Other net rental income (loss)		16 Foreign transactions
4 Guaranteed payments		
5 Interest income		
6a Ordinary dividends	350.	17 Alternative min tax (AMT) items
6b Qualified dividends		
7 Royalties		
8 Net short-term capital gain (loss)	2018.	18 Tax-exempt income and nondeductible expenses
9a Net long-term capital gain (loss)	1813.	
9b Collectibles (28%) gain (loss)		19 Distributions
9c Unrecaptured sec 1250 gain		A 4830.
10 Net section 1231 gain (loss)		20 Other information
11 Other income (loss)		A 350.
		B 844.
12 Section 179 deduction		
13 Other deductions		
K* STMT		
14 Self-employment earnings (loss)		
A 0.		

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)

2008

Department of the Treasury
Internal Revenue Service

For calendar year 2008, or tax

year beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
6550 N. FEDERAL HWY., SUITE 210
FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)**Part II** Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
515 SOUTH DELANEY AVENUE, APT. 1504
ORLANDO, FL 32801G ☒ General partner or LLC☐ Limited partner or other LLC

member-manager

member

H ☒ Domestic partner☐ Foreign partnerI What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.0525000%	0.0525000%
Loss	0.0525000%	0.0525000%
Capital	0.0525000%	0.0525000%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	0.

L Partner's capital account analysis:

Beginning capital account	\$	39388.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	-439.
Withdrawals & distributions	\$	40679.
Ending capital account	\$	-1730.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	15 Credits
0.	
2 Net rental real estate income (loss)	
	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
	A 40679.
9c Unrecaptured sec 1250 gain	20 Other Information
10 Net section 1231 gain (loss)	B 439.
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
L* STMT	
14 Self-employment earnings (loss)	
A 0.	

* See attached statement for additional information.

For IRS Use Only

LHA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

Schedule K-1 (Form 1065) 2008

SCHEDULE K-1 OTHER PORTFOLIO DEDUCTIONS, BOX 13, CODE L

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
MANAGEMENT FEES	ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN	402.
ACCOUNTING AND OTHER FEES	ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN	37.
TOTAL TO SCHEDULE K-1, BOX 13, CODE L		439.

SCHEDULE K-1

FOOTNOTES

THE AMOUNT REPORTED ON LINE 11B OF YOUR SCHEDULE K-1
IS A CASUALTY LOSS FROM INCOME PRODUCING PROPERTY.
THEREFORE IT IS NOT SUBJECT TO VARIOUS LIMITATIONS.

THE AMOUNT SHOULD BE ENTERED ON SCHEDULE A (FORM 1040) LINE
28 WITH THE NOTATION "CASUALTY LOSS PASSTHROUGH FROM
S&P PARTNERSHIP." THIS CASUALTY LOSS WAS CALCULATED IN
ACCORDANCE WITH IRS REVENUE PROCEDURE 2009-20.

PLEASE CONSULT YOUR TAX ADVISOR WITH ANY QUESTIONS
RELATED TO THIS ITEM.

PLEASE NOTE THAT IF YOU FILE YOUR PERSONAL INCOME TAX RETURN
PURSUANT TO REVENUE PROCEDURE 2009-20, YOU ARE AGREEING
THAT YOU WILL NOT FILE AMENDED RETURNS FOR PRIOR PERIODS, OR
IF YOU ALREADY DID, THAT THEY WILL BE IGNORED BY THE IRS.

Schedule K-1
(Form 1065)

2009

For calendar year 2009, or tax

Department of the Treasury
Internal Revenue Serviceyear beginning _____
ending _____Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

Part I Information About the PartnershipA Partnership's employer identification number
[REDACTED]

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
6550 N. FEDERAL HWY., SUITE 210
FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)**Part II** Information About the PartnerE Partner's identifying number
[REDACTED]

F Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
515 SOUTH DELANEY AVENUE, APT. 1504
ORLANDO, FL 32801G ☒ General partner or LLC ☐ Limited partner or other LLC
member-manager memberH ☒ Domestic partner ☐ Foreign partnerI What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.0525000%	0.0525000%
Loss	0.0525000%	0.0525000%
Capital	0.0525000%	0.0525000%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	0.

L Partner's capital account analysis:

Beginning capital account	\$	<1730.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	<42.
Withdrawals & distributions	\$	
Ending capital account	\$	<1772.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes", attach statement (see instructions)

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	15 Credits
0.	
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	
4 Guaranteed payments	
5 Interest income	
6a Ordinary dividends	17 Alternative min tax (AMT) items
6b Qualified dividends	
7 Royalties	18 Tax-exempt income and nondeductible expenses
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	19 Distributions
9c Unrecaptured sec 1250 gain	20 Other information
	B 42.
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
L* STMT	
14 Self-employment earnings (loss)	
A 0.	

*See attached statement for additional information.

For IRS Use Only

SCHEDULE K-1 OTHER PORTFOLIO DEDUCTIONS, BOX 13, CODE L

DESCRIPTION	PARTNER FILING INSTRUCTIONS	AMOUNT
OFFICE EXPENSE	ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN	3.
PROFESSIONAL FEES	ENTER ON SCH A (1040 FILERS) OR APPLICABLE LINE OF RETURN	39.
TOTAL TO SCHEDULE K-1, BOX 13, CODE L		42.

SCHEDULE K-1 FOOTNOTES

PLEASE NOTE THAT UNDER THE INTERNAL REVENUE SERVICE
GUIDANCE ISSUED LAST YEAR THE REMAINDER OF THE CASUALTY LOSS
WILL LIKELY NOT BE DEDUCTIBLE UNTIL THE BANKRUPTCY CASE
HAS BEEN SETTLED.

PLEASE CONSULT YOUR TAX ADVISOR WITH ANY QUESTIONS RELATED
TO THIS ITEM.

Schedule K-1
(Form 1065)

2010

☐ Final K-1☐ Amended K-1

OMB No. 1545-0049

Department of the Treasury
Internal Revenue Service

For calendar year 2010, or tax

year beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1 Ordinary business income (loss)	15 Credits
2 Net rental real estate income (loss)	16 Foreign transactions
3 Other net rental income (loss)	17 Alternative min tax (AMT) items
4 Guaranteed payments	18 Tax-exempt income and nondeductible expenses
5 Interest income	19 Distributions
6a Ordinary dividends	20 Other information
6b Qualified dividends	
7 Royalties	
8 Net short-term capital gain (loss)	
9a Net long-term capital gain (loss)	
9b Collectibles (28%) gain (loss)	
9c Unrecaptured sec 1250 gain	
10 Net section 1231 gain (loss)	
11 Other income (loss)	
12 Section 179 deduction	
13 Other deductions	
14 Self-employment earnings (loss)	
A	

*See attached statement for additional information.

For IRS Use Only

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code
 S & P ASSOCIATES, GENERAL PARTNERSHIP
 MICHAEL SULLIVAN, GENERAL PARTNER
 6550 N. FEDERAL HWY., SUITE 210
 FORT LAUDERDALE, FL 33308-1404

C IRS Center where partnership filed return
 OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
 515 SOUTH DELANEY AVENUE, APT. 1504
 ORLANDO, FL 32801

G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC member

H ☒ Domestic partner ☐ Foreign partner

I What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.0525000%	0.0525000%
Loss	0.0525000%	0.0525000%
Capital	0.0525000%	0.0525000%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	23.

L Partner's capital account analysis:

Beginning capital account	\$	-1772.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	-23.
Withdrawals & distributions	\$(
Ending capital account	\$	-1795.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book
☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes", attach statement (see instructions)

Schedule K-1 (Form 1065) 2010

011261

01-24-11

LHA For Paperwork Reduction Act Notice, see Instructions for Form 1065.

23

Schedule K-1
(Form 1065)

2011

For calendar year 2011, or tax

Department of the Treasury
Internal Revenue Service

year beginning

ending

Partner's Share of Income, Deductions,
Credits, etc.

▶ See separate instructions.

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

Part I Information About the Partnership

A Partnership's employer identification number

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
MICHAEL SULLIVAN, GENERAL PARTNER
3696 N FEDERAL HIGHWAY, STE 301
FORT LAUDERDALE, FL 33308

C IRS Center where partnership filed return

OGDEN, UT

D ☐ Check if this is a publicly traded partnership (PTP)

Part II Information About the Partner

E Partner's identifying number

F Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
515 SOUTH DELANEY AVENUE, APT. 1504
ORLANDO, FL 32801G ☒ General partner or LLC
member-manager☐ Limited partner or other LLC
memberH ☒ Domestic partner☐ Foreign partnerI What type of entity is this partner? INDIVIDUAL

J Partner's share of profit, loss, and capital:

	Beginning	Ending
Profit	0.0525000%	0.0525000%
Loss	0.0525000%	0.0525000%
Capital	0.0525000%	0.0525000%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	29.

L Partner's capital account analysis:

Beginning capital account	\$	-1795.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	-6.
Withdrawals & distributions	\$	
Ending capital account	\$	-1801.

☒ Tax basis☐ GAAP☐ Section 704(b) book☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes☒ No

If "Yes", attach statement (see instructions)

1 Ordinary business income (loss)

15 Credits

0.

2 Net rental real estate income (loss)

16 Foreign transactions

3 Other net rental income (loss)

4 Guaranteed payments

5 Interest income

6a Ordinary dividends

17 Alternative min tax (AMT) items

6b Qualified dividends

7 Royalties

8 Net short-term capital gain (loss)

18 Tax-exempt income and
nondeductible expenses

9a Net long-term capital gain (loss)

9b Collectibles (28%) gain (loss)

19 Distributions

9c Unrecaptured sec 1250 gain

20 Other information

10 Net section 1231 gain (loss)

11 Other income (loss)

12 Section 179 deduction

13 Other deductions

14 Self-employment earnings (loss)

A 0.

*See attached statement for additional information.

For IRS Use Only

Schedule K-1
(Form 1065)Department of the Treasury
Internal Revenue Service

2012

For calendar year 2012, or tax
year beginning _____, 2012
ending _____, 20__Partner's Share of Income, Deductions,
Credits, etc.

▶ See back of form and separate instructions.

Part I Information About the PartnershipA Partnership's employer identification number
[REDACTED]

B Partnership's name, address, city, state, and ZIP code

S & P ASSOCIATES, GENERAL PARTNERSHIP
C/O PHILIP VON KAHLE, CONSERVATOR
3613 NORTH 29TH AVENUE
HOLLYWOOD, FL 33020

C IRS Center where partnership filed return

CINCINNATI

D ☐ Check if this is a publicly traded partnership (PTP)**Part II** Information About the PartnerE Partner's identifying number 23
[REDACTED]

F Partner's name, address, city, state, and ZIP code

GERTRUDE GORDON
515 SOUTH DELANEY AVENUE, APT. 1504
ORLANDO, FL 32801G ☒ General partner or LLC member-manager ☐ Limited partner or other LLC memberH ☒ Domestic partner ☐ Foreign partner

I What type of entity is this partner? (see instructions) INDIVIDUAL

J If this partner is a retirement plan (IRA/SEP/Keogh/etc.), check here (see instructions) ☐

K Partner's share of profit, loss, and capital (see instructions):

	Beginning		Ending	
Profit	0.052500	%	0.052500	%
Loss	0.052500	%	0.052500	%
Capital	0.052500	%	0.052500	%

K Partner's share of liabilities at year end:

Nonrecourse	\$	
Qualified nonrecourse financing	\$	
Recourse	\$	1.

L Partner's capital account analysis:

Beginning capital account	\$	-1,801.
Capital contributed during the year	\$	
Current year increase (decrease)	\$	788.
Withdrawals & distributions	\$	()
Ending capital account	\$	-1,013.

☒ Tax basis ☐ GAAP ☐ Section 704(b) book☐ Other (explain)

M Did the partner contribute property with a built-in gain or loss?

☐ Yes ☒ No

If "Yes", attach statement (see instructions)

☐ Final K-1☐ Amended K-1

OMB No. 1545-0099

Part III Partner's Share of Current Year Income,
Deductions, Credits, and Other Items

1	Ordinary business income (loss)	15	Credits
2	Net rental real estate income (loss)		
3	Other net rental income (loss)	16	Foreign transactions
4	Guaranteed payments		
5	Interest income	2.	
6a	Ordinary dividends		
6b	Qualified dividends		
7	Royalties		
8	Net short-term capital gain (loss)		
9a	Net long-term capital gain (loss)	17	Alternative minimum tax (AMT) items
9b	Collectibles (28%) gain (loss)		
9c	Unrecaptured section 1250 gain		
10	Net section 1231 gain (loss)	18	Tax-exempt income and nondeductible expenses
11	Other income (loss)		
E*		957.	
12	Section 179 deduction		
13	Other deductions		
K*		27.	
L*		171.	A 2.
			B 198.
14	Self-employment earnings (loss)		

*See attached statement for additional information.

For IRS Use Only

For Paperwork Reduction Act Notice, see Instructions for Form 1065.

IRS.gov/form1065

Schedule K-1 (Form 1065) 2012

JSA
2P1200 2.000

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