

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

CASE NO.: 12-034121 (04)

P&S ASSOCIATES, GENERAL PARTNERSHIP,
a Florida limited partnership, and S&P
ASSOCIATES, GENERAL PARTNERSHIP, a
Florida limited partnership, *et al.*

Plaintiffs,

v.

JANET A. HOOKER CHARITABLE TRUST, a
charitable trust, *et al.*,

Defendants.

**NOTICE OF FILING AFFIDAVIT MARGARET J. SMITH IN SUPPORT OF
PLAINTIFF'S RESPONSE TO DEFENDANT HOLY GHOST – WESTERN
PROVIDENCE'S MOTION FOR SUMMARY JUDGMENT
AND INCORPORATED MEMORANDUM OF LAW**

Plaintiffs P & S Associates, General Partnership (“P&S”), and S & P Associates, General Partnership (“S&P”) and Philip Von Kahle as Conservator on behalf of P&S and S&P (“Conservator”) (collectively and individually referred to as, the “Partnerships” or “Plaintiffs”), by and through undersigned attorneys, hereby file the attached Affidavit of Margaret J. Smith in

Support of Plaintiff's Response to Defendant Holy Ghost – Western Providence's Motion for
Summary Judgment.

Dated: October 17, 2013

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been served via

Electronic Mail this 17th day of October, 2013, upon the following:

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**IN THE CIRCUIT COURT OF THE
SEVENTEENTH JUDICIAL CIRCUIT, IN
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CASE NO.: 12-034121 (04)

P & S ASSOCIATES, GENERAL PARTNERSHIP, a Florida limited partnership; and S&P ASSOCIATES, GENERAL PARTNERSHIP, a Florida limited partnership, and PHILIP VON KAHLE as Conservator on behalf of P&S ASSOCIATES, GENERAL PARTNERSHIP, a Florida limited partnership, and S&P ASSOCIATES, GENERAL PARTNERSHIP

Plaintiffs,

v.

JANET A. HOOKER CHARITABLE TRUST, a charitable trust, *et al.*,

Defendants.

_____/

AFFIDAVIT OF MARGARET J. SMITH

STATE OF FLORIDA)
).SS
COUNTY OF BROWARD)

BEFORE ME, the undersigned authority, personally appeared Margaret J. Smith, who deposes and states:

1. I, Margaret J. Smith, am above the legal age of majority and otherwise competent to make this affidavit. I make this affidavit of my own personal knowledge, except where otherwise indicated, in support of Plaintiffs' Response to Defendant Holy Ghost — Western Providence's Motion for Summary Judgment.

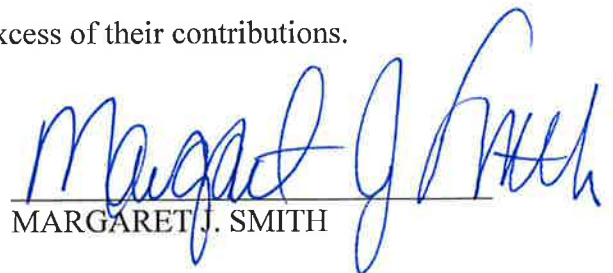
2. I am a Certified Public Accountant employed with the advisory firm of GlassRatner Advisory and Capital Group, LLC (“GlassRatner”). Non-managing partners of P&S Associates, General Partnership (“P&S”) and S&P Associates, General Partnership (“S&P,” collectively the “Partnerships”) retained GlassRatner to investigate certain matters concerning the operation and management of the Partnerships. On August 17, 2012, the partners of S&P and P&S held a meeting at which the Partnerships’ former Managing General Partner, Michael D. Sullivan (“Sullivan”), was replaced, and I was elected Managing General Partner in his stead.

3. Only after reviewing and analyzing books and records that were received from Sullivan after August 2012, in conjunction with documents received in approximately May 2012, was it established that certain partners received distributions from the capital contributions of other partners and that certain partners received money in excess of their contributions to the Partnerships.

4. Once the identities of those partners was discovered, on November 13, 2012, as Managing General Partner of the Partnerships, I sent out demand letters to partners who received distributions in excess of their contributions. A copy of one such a demand letter is attached hereto as Exhibit A.

5. To date, and to the best of my knowledge, no partner who received a demand letter has returned any of the distributions that they received in excess of their contributions.

FURTHER AFFIANT SAYETH NAUGHT.


MARGARET J. SMITH

STATE OF FLORIDA)
 .SS

COUNTY OF DADE)

The foregoing instrument was acknowledged before me this 16 day of October, 2013 by Margaret J. Smith who is personally known to me or has produced as identification _____ and did/did not take an oath.

Name: Ashley E. Peal
(Notary Public)
(Affix Seal Below)



ASHLEY E. PEAL
NOTARY PUBLIC
STATE OF FLORIDA
Comm# EE211737
Expires 6/27/2016