RECEIVED

Mark Acker
Pro Se'
Co-Personal Representative
of the Estate/Trust of Stanley Acker
and
Beneficiary of the Estate/Trust
of Stanley Acker

47 Tranquility Road Suffern, NY 10901 845-548-6352 ackerstarr@gmail.com

May 04, 2015

The Honorable Jeffrey D. Gillen 15th Judicial Circuit, Palm Beach County 200 W. Atlantic Avenue, Court Room 3 West Palm Beach, FL 33444

Re: Matters pertaining to the Estate/Trusts of Stanley Acker.

The undersigned is a Pro Se' Plaintiff and/or Defendant in all the related cases pending in this Court and the New York State Courts. There are currently 8 matters still pending in both jurisdictions.

The initial matter, which was heard in front of the Honorable Judge Colin case No. 502008CP001929XXXXSB resulted in a Settlement Agreement that the undersigned prevailed on November 16th, 2010.

The e-mailed letter that this Court received on April 14th 2015 from Randolph M. Brombacher, Esq. from the firm SAAVEDRA/GOODWIN is misleading and omits pertinent facts to each and every matter that he addressed to this Court in his e-mail.

The undersigned has been out of town on a Law Enforcement related matter since April 20th 2015 and has not had the opportunity to address the letter that this Court received from Mr. Brombacher, Esq.

The undersigned will be back in town the week of May 4^{th} 2015 and is requesting a 30-day extension from the date of this letter to appropriately respond to this Court on the e-mail received from Mr. Brombacher, Esq. on April 14^{th} 2015.

The undersigned called Mary Ellis, the Judicial Assistant on 04-04-15 at 10:49 am at 561-274-1420. The undersigned requested the e-mail address and/or fax number for Judge Gillen's Chambers to send this letter for the Judges review. Mary Ellis stated that Judge Gillen's Chambers do not accept e-mails or faxes and my only options were USPS of Hand delivery.

Sincerely,

Mark Acker

Co-Personal Representative

of the Estate/Trust

of Stanley Acker

And

Beneficiary of the Estate

Certificate of Service:

Attention: Randolph M. Brombacher Esq. SAAVEDRA | GOODWIN 312 SE 17th Street, Second Floor Fort Lauderdale, Florida 33316 (954) 767-6333

Mark Acker

From:

Anna Kennedy < AKennedy@saavlaw.com>

Sent:

Tuesday, April 14, 2015 2:55 PM

To:

ackerdavid@aol.com; 'Karen Acker' (karen@katopaz.com); Mark Acker

Cc:

Randolph Brombacher

Subject:

Letter to Judge Gillen re Transfer of Cases

Attachments:

LT Judge Gillen re transfer of cases (00041371xD669B).pdf

Attached please find correspondence to Judge Gillen pursuant to his request.

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April 14, 2015

VIA EMAIL
The Honorable Jeffrey D. Gillen
15th Judicial Circuit, Palm Beach County
200 W. Atlantic Avenue, Court Room 3

West Palm Beach, FL 33444

Re: Matters pertaining to Stanley Acker

Undersigned counsel represents the interests of David Acker and Karen Acker in several matters presently pending before the court in Palm Beach County. These matters are related to their father, Stanley Acker, who died on March 6, 2008, in Boca Raton, Palm Beach County, Florida. Stanley Acker's estate was subject to probate proceedings in Palm Beach County, Florida and the probate matter is currently pending before the Honorable David E. French, Case No. 502008CP001929XXXXSB (hereinafter referred to as "Estate Action").

The relationship between David Acker and Karen Acker and their sibling, Mark Acker, is acrimonious, characterized by years of litigation. From almost the very inception of the administration of the Estate Action, Mark Acker has been resistant to working with David and Karen in resolving the issues regarding the administration of the estate and the pending trusts. As such, the matters listed below have been filed in order to resolve and finalize matters collaterally related to Stanley Acker's estate or collaterally related to the same beneficiaries of Stanley Acker's estate.

¹ Albeit, the matter has been administratively dissolved and a Petition to Reopen the Estate Administration and Reinstate Letters of Administration has been filed and is scheduled to be heard before Judge French on April 15, 2015.

In order to evaluate and determine judicial assignment of the open Stanley Acker matters pending before the 15th Judicial Circuit and pursuant to Judge Gillen's request, below please find a summary of undersigned counsel's cases currently pending in Palm Beach County.

1. Stanley Acker Family Limited Partnership v. Mark Acker, Individually, David Acker, Individually, Karen Acker, Individually, Acker Realties, Inc., a New York Corporation, Burd Street Development Corp, a New York Corporation, Orchard Realty, Inc., A New York Corporation, and Tidewater Group, Inc., a Florida Corporation, Case No. 502015CA001192XXXXMB, Section AN, presently, there is no judicial assignment until gubernatorial appointment.²

The Stanley Acker Family Partnership, ("SAFLP") seeks declaratory judgment pursuant to Fla. Stat. § 86.011 and 86.021 with regard to (a) the current ownership interests of SAFLP, (b) the parties' respective rights, Plaintiff's fiduciary duties and obligations to the General Partner, Tidewater Group, Inc.³, vis-à-vis the Real Estate Management Agreement ("Management Agreement"), and/or (c) as to SAFLP's and Tidewater's rights and obligations in relation to the Management Agreement. Additionally, SAFLP seeks judicial dissolution of the Partnership pursuant to Fla. Stat. § 620.8801. Specifically, on or about May 9, 1997, SAFLP was formed for the purposes of acquisition, ownership, development, improvement, construction, maintenance, and management of real property. Tidewater Group, Inc. is the General Partner of SAFLP. Stanley Acker's ownership interest in SAFLP is now deemed to be an asset of the Estate of Stanley Acker. Plaintiff herein seeks judicial dissolution in order to make disposition of the ownership interests of SAFLP.

2. In Re: Matter of the Irrevocable Life Insurance Trust, Stanley Acker, Grantor, Dated October 1, 1987 (hereinafter referred to as the "1987 Trust"), Case No. 502014CP004382XXXXSB, the Honorable Jeffrey D. Gillen.⁴

As set forward in the 1987 Trust, the Grantor, Stanley Acker, designated his three children, Petitioners (David Acker and Karen Acker) and Respondent, Mark Acker, as beneficiaries of the 1987 Trust. Upon the death of Stanley Acker, Grantor, the assets of his Life Insurance Policies were paid over to the 1987 Trust. Since the initial distribution of the 1987 Trust in 2008, the Respondent has not made any other distributions as required despite written requests by Petitioners, David Acker and Karen Acker. As such, Petitioners are seeking a single count declaratory action as to Petitioners' equitable rights to the 1987 Trust property or to any of the income resulting from therefrom from the date of death of Grantor to present.

² A Motion to Transfer this case to the Estate Action was prepared on or about March 25, 2015, but has not yet been filed in the Estate Action because the Estate Action has been administratively closed; a Petition to Reopen the Estate Administration is scheduled to be heard on April 15, 2015.

³ David Acker is sole owner of Tidewater Group, Inc.

⁴ A Motion to Appoint Receiver was filed on March 17, 2015 so as to allow the proposed receiver (Deborah C. Menotte) to administer the 1987 Trust and wind down the affairs of the 1987 Trust.

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3. In Re: Matter of The Stanley Acker Irrevocable Trust Dated December 23, 1997 (hereinafter referred to as the "1997 Trust"). Case No. 502015CP000819XXXXSB, the Honorable David E. French.⁵

Petitioner, David Acker as Sole Trustee of the 1997 Trust, filed this Petition for a declaration instructing him as to the right and proper distribution of assets and the resolution of other administrative matters with regard to the 1997 Trust. The beneficiaries of the 1997 Trust are the Grantor, Stanley Acker's three children, Petitioner, David Acker and his siblings and Respondents, Mark Acker and Karen Acker.

By way of summary, upon the death of Stanley Acker, certain cash proceeds were to be paid over to the 1997 Trust. Specifically, the 1997 Trust provided that immediately upon the death of Stanley Acker certain specific monies were to be immediately distributed to some eight (8) separately named individuals; and all assets remaining after said distribution, shall be distributable outright, free of the 1997 Trust to Grantor's children, in equal shares, "per stripes". Petitioner herein seeks approval to wind up the 1997 Trust, including payment of all reasonable costs and expenses of the 1997 Trust that remain outstanding, prior to the final distribution to the Beneficiaries.

Should the Court require further information, please contact the undersigned at your convenience as we await the Court's decision as to judicial assignment in order to proceed with the actions listed herein.

Sincerely,

SAAVEDRA GOODWIN

Randolph M. Brombacher, Esq. FOR THE FIRM

RMB/amk

cc:

David Acker (via email)

Karen Acker (via email)
Mark Acker (via email)

⁵ The Petition for Declaratory Action (for Final Distribution) was filed February 9, 2015; the 1997 Trust is unrelated to the Estate Action but for the fact that it concerns and/or relates to the same interested parties: David Acker, Mark Acker, and Karen Acker.