# IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT IN AND FOR PALM BEACH COUNTY, FLORIDA 

CASE NO.: 50208CPOO1929XXXXSB IX

IN RE:

THE ESTATE OF STANLEY ACKER,

MARK ACKER,
Petitioner(s),
vs.

KIRK FRIEDLAND, Court Appointed Neutral Co-Personal Representative of the Estate of Stanley Acker,

Respondent (s).

PROCEEDINGS BEFORE

HONORABLE DAVID E. FRENCH

DATE: July 29, 2014

TIME: 9:40 a.m. - 10:08 a.m.

APPEARING ON BEHALF OF PETITIONER (S):
MARK ACKER, PRO SE

APPEARING ON BEHALF OF RESPONDENT (S):
GUTTER CHAVES
2101 NW CORPORATE BOULEVARD, SUITE 107
BOCA RATON, FL 33431
By: PETER FORMAN, ESQ. JENNA RUBIN, ESQ.

APPEARING ON BEHALF OF CO-PERSONAL REPRESENTATIVE:
KIRK E. FRIEDLAND, ESQ. 250 S. AUSTRALIAN AVENUE, SUITE 601 WEST PALM BEACH, FL 33401

BE IT REMEMBERED, that the following proceedings were taken in the above-styled cause before the Honorable DAVID E. FRENCH, at the Palm Beach County Courthouse, 200 W. Atlantic Avenue, Room 3, in the City of Delray Beach, County of Palm Beach, State of Florida, on July 20, 2014, to wit:

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THE COURT: Is everybody ready?
MR. FORMAN: Yes, sir.
THE COURT: Call up the case of the Estate of Stanley Acker, Mark Acker, petitioner, versus Kirk Friedland, court-appointed personal representative of the estate.

This is a 2008 case, CP 1929 -- I believe that's the case number that we're dealing with here today, is that correct, gentlemen?

MR. FORMAN: That's correct, Your Honor.
THE COURT: Will the respective attorneys, everybody, identify themselves for the record, please.

MR. FRIEDLAND: Kirk Friedland, the court-appointed fiduciary.

MR. ACKER: Mark Acker, co-personal
representative of the estate, pro se.
MR. FORMAN: Your Honor, Peter Forman, Jenna Rubin, representing Karen Acker and David Acker.

THE COURT: Good morning, folks.
MR. FORMAN: Good morning, Your Honor.
THE COURT: I believe this is Mr. Acker's motion.

MR. ACKER: That's correct, Your Honor.

THE COURT: Mr. Acker, again, it seems to me that there was a conversation that we had some time ago that you had to have legal representation. The co-representative of the estate can't represent yourself.

MR. ACKER: That's correct, Your Honor.

THE COURT: And now you're here before the court again representing yourself.

MR. ACKER: That's correct, Your Honor.
THE COURT: Now, I don't make the law. I just follow it like everybody else. I don't think that's the job of the trial court. That's the job of the appellate courts. And the rules are very strict with regards to that.

Now, before $I$ get started and so forth,
have you folks tried to work something out?
MR. FORMAN: It's Mr. Friedland's issue, Your Honor .

MR. FRIEDLAND: Your Honor, I sent a letter to Mr. Acker inviting him to contact me, try to work this out, and no response.

THE COURT: Okay.
MR. ACKER: Your Honor, there was a response to that letter, by the way.

THE COURT: Who's the attorney for you?
MR. FRIEDLAND: I am an attorney. And I'm -THE COURT: So you're --

MR. FRIEDLAND: So I'm representing -- I'm here in my court-appointed capacity, trying to not have any more attorneys in this case.

THE COURT: That's interesting. All right, sir. Mr. Acker, I'll give you a short brief statement as to why you haven't obtained counsel. I know that there is a long history. I know that this has been a very expensive litigation. I know there's been a lot of -- a lot of unnecessary litigation in this particular case on both sides, but that still doesn't excuse you from having some representation. I need to have lawyers to represent the estate.

Now, this court-appointed in this case is a lawyer, he can wear two hats, but you cannot. So what is it that you want me to do?

MR. ACKER: Your Honor, I have a motion and a presentation here for purposes of -- since I'm pro se -- I would like to have -- like to read to the court, which should take a relatively short period of time.

THE COURT: Well --

MR. ACKER: That generates my position.
THE COURT: I've read the material that you have sent me.

MR. ACKER: No, it's a summary of, like, how I would present my points today based on the information that was sent to you.

Since I'm pro se I just wanted to make sure I kept it short and sweet and to the point.

THE COURT: Go ahead, sir.
MR. ACKER: From here or the podium, sir? THE COURT: Either place is fine. MR. ACKER: Okay. Your Honor, I felt it would be useful to write my presentation to the court to identify exactly what $I$ am requesting from my motion. The wastefulness of this litigation, which has continued for the past six years, should have ended once the settlement agreement was signed on 11/16/2010, nearly four years ago. But because Kirk Friedland, and his actions, it has not. At the hearing in your court on October 16th and 17th, 2013, the opposing sides spent most of the two days blaming me for all the legal expenses and damages that the estate, slash, trust have incurred since 2009. At the hearing, I
did not have the opportunity to defend myself and discredit nearly all of what I've been accused of. Kirk Friedland spent nearly his entire time on the stand of accusing me of being the obstructionist and causing the estate millions of dollars. I can, without a doubt, state that since Kirk Friedland, who was engaged on 12/2/10, Kirk Friedland has been a principal cause that the assets of this estate have been greatly depreciated, and Kirk Friedland has sustained friction between the siblings.

I need to address one important point of reference. I worked with my father for over 28 years --

THE COURT: What is it that you are asking this court to do?

MR. ACKER: By the end, my request is removal of Kirk Friedland, is the primary objective.

THE COURT: Well, I can't do that.
MR. ACKER: Okay. But if you could just hear out my presentation, I'd appreciate it.

THE COURT: Then you would be representing yourself, wouldn't you?

MR. ACKER: Uh-huh.
THE COURT: And we've all -- as
co-representative.

MR. ACKER: I understand.

THE COURT: So then that would be violating the Supreme Court's ruling and so forth that says that you can't do that.

MR. ACKER: I requested it from the court --

THE COURT: If you're talking about additional time, I've given you a lot of additional time, a lot of face time, so that you could get somebody. And I fully understand and appreciate that it's expensive. And that you have already gone into your pocket a considerable amount of money. But this isn't about fault. It's not what we're here today about. All right. I can't allow you to violate our rules, our rules, because if $I$ do, then I'm not following the law.

MR. ACKER: What specific rule are you identifying, Your Honor?

THE COURT: You cannot put forth as an advocate this request. It has to be done through counsel.

MR. ACKER: And I had a conversation with the court systems of Florida in regard to the predicament I'm in, based on Mr. Kirk Friedland's actions, and your decision to relieve my prior
counsel of the case, and I do not have the funds --

THE COURT: He wanted out.
MR. ACKER: Excuse me?
THE COURT: He wanted out. He wasn't getting paid any more.

MR. ACKER: And the reasoning for that was unjustified. And I was unable to get additional counsel --

THE COURT: That's why we have appellate courts.

MR. ACKER: I understand. But I'm not here to --

THE COURT: I don't profess to be the depository of all legal knowledge here. I do the best job I can on a day-to-day basis, to make decisions when the cases get moved. But in the long run, if I make a mistake, that's what we have appellate courts, and I welcome that.

MR. ACKER: I'm not addressing that. THE COURT: That wasn't done here. So I
can't even hear that.
MR. ACKER: Right.
THE COURT: I can't make a decision based upon something that's already been done. It's res
judicata.
MR. ACKER: I am not addressing the issue with the appellate division, the appellate court's decision, or the filing of the fee dispute based on Your Honor's decision. That's not part of my conversation or my presentation today, Your Honor. It's strictly related to Kirk Friedland, not in regards to the fee dispute and the decision that you made and the pending case in front of the appellate division.

THE COURT: Well, I assume the only way these things get removed is with evidentiary hearing. And it would be done through the prosecution of a counsel to show that there's been a breach of fiduciary duty, things of this nature. So -- but you can't present that. That's what I'm trying to say to you.

MR. ACKER: Yes. But based on what I've been advised by the court systems in Florida, and that my legal rights are being, at this point, since Mr. Friedland has been engaged by this court, and my rights are being denied to have legal representation. I have more than adequate evidence to support that.

THE COURT: He hasn't paid for your attorney.

MR. ACKER: It's not a matter -- he -- he has denied me equal representation as co-personal representative of this estate to have my attorneys to be paid, even after Judge Colin, okay, filed a motion saying that $I$ have the right to legal representation.

THE COURT: Well, you do.
MR. ACKER: I know. The problem is is being paid by the estate and trust. Kirk Friedland currently, to this date, is still paying -- see, the main issue that we need to -- that I have in here to address is the fact that Kirk Friedland has been adversarial from the day he became engaged with the estate. The reason for --

THE COURT: I remember we had a hearing on all of this.

MR. ACKER: And those attorneys are still --
THE COURT: I think, didn't we have like a couple of days of testimony?

MR. ACKER: That was --
THE COURT: And I heard your complaints and I heard his complaints. There were things that I'm sure that they didn't like here either. All right. And I compensated your attorney, if I recall.

MR. ACKER: Yes, you did, Your Honor.
THE COURT: All right. Over their objection and so forth.

MR. ACKER: That's correct.
THE COURT: But you had legal representation, and I could hear that. I can't hear that now.

MR. ACKER: Right.
THE COURT: What you are asking me to do is circumvent our rules of procedure.

MR. ACKER: I'm not asking that. What I'm asking for is two points that I've asked to be addressed here. If I go forward and Your Honor feels that it's -- I'm not getting into the appellate division motion at this point -- but on an ongoing basis, Kirk Friedland, who stated in his own words in 2011, has been adversarial towards me and I've been adversarial towards him, puts us in an adversarial position, so at that point is when he denied me my legal rights as the court-appointed neutral fiduciary.

As far as the pending motion in the appellate division, I understand the situation. But in another hand, going forward, okay, I have already requested advance funds for engaging attorneys from the estate. Denied.

He's denied me my ability, even to this date, to go out and hire attorneys and tell me that those attorneys will be paid by the estate and trust for what's being done. And in my presentation, $I$ feel if you go through that, this estate currently has amassed close to \$10 million in legal fees at this point. \$10 million.

THE COURT: I remember that.
MR. ACKER: Okay.

THE COURT: Even this court is appalled by that.

MR. ACKER: Okay.
THE COURT: But this was not always at the --
Mr. Friedland's fault. A lot of it was your fault.

MR. ACKER: No, it was not my fault.
THE COURT: Or the attorneys which you hired. Didn't make any difference. I'm not going to argue with you, sir.

MR. ACKER: I'm not arguing. But what I'm trying to address here is that $I$ have unequivocal proof. I mean, right now, Mr. Friedland, for example, engaged, or made a recommendation, this estate and trust, to engage a shared office
partner, Richard Palladino, from his offices, to take care of the IRS deficiency reports of \$13 million, which were caused by Karen and David's action from the filings with the federal government.

Mr. Palladino, okay, did -- they work in the same office -- caused the initiation of a treasury department investigation of -against -- or towards five high ranking IRS officials in south Florida due to the actions in how they changed position on the deficiencies, which is currently and still under investigation. If this investigation continues as it is going, started June of last year, and these five IRS individuals are found guilty or disciplined, whatever it takes to decide to do, the next step is they are coming back. Now, one of the things I can unequivocally tell you that within this window of time that I've been pro se and Kirk

Friedland has been in an adversarial position with me, we've had five cases within the court systems, all five cases - three of them I objected to and told him it was a waste of funds. Kirk Friedland approved them. Two of
them $I$ brought myself and $I$ won both cases.
THE COURT: I don't want to hear that. Only thing I want to hear, you said they won't allow you to find counsel, am $I$ correct?

MR. ACKER: That's correct.
THE COURT: Okay. Response to that?
MR. FORMAN: If I may, Your Honor, I represent Karen and David Acker. Specific point is, court order is correct, he has the right to retain counsel. As $I$ understand it, what Mr. Friedland -- so you understand -- there was a settlement agreement between the parties approved by the court. The settlement agreement specifically provided for the procedure regarding bringing things before the fiduciaries, one of them obviously for the retention and payment of counsel. And number two, the settlement agreement specifically provided as to what Mr. Mark Acker was to be involved in, what he was not to be involved in. So procedurally, what I understand happened was, Mr. Friedland sent Mr. Acker a letter saying, okay, please tell me who you're going to hire, tell me what the budget is going to be, and tell me what areas your counsel intends to get involved in so that we can make sure it's
consistent with the settlement agreement that was approved by this court. That's what Mr. Friedland did.

I don't believe there's been any response by Mr. Acker complying with those requests.

So, clearly, he has a right to have
counsel. He has a right to have the estate pay for those counsel, subject to what the settlement agreement provides, and subject to what this court has already ruled.

That's the procedure, Judge. That's what I understand.

So -- and, again, my clients, who are the other co-personal representatives, complied with their duty. They clearly -- once the matter is brought before the fiduciary, consistent with the settlement agreement, they'll rule on it and move forward. That's the procedure.

MR. FRIEDLAND: Your Honor, I did send a letter to Mr. Acker asking him to identify his need for counsel. I provided a copy of that to the court. There was no response to that letter. I also included a summary of the pending legal actions that still remain. As to those specific
matters, the first two are covered specifically by the settlement agreement.

Now, it's important to note that $I$ only came into this matter after the parties litigated for years, spending millions of dollars, and entered into this settlement agreement.

Paragraph 3 addresses the estate tax audit, which is now what's called the appeals process. And there's a case pending in the U.S. Tax Court. Mr. Acker asked for a $\$ 10,000$ payment in advance to him personally so that he could go out and hire his own counsel in that matter. This is after he had been removed from that case by an order of the U.S. Tax Court judge. He has no need for counsel in that case. He has been advocating with the IRS to have a higher estate tax imposed on the estate. He has initiated this treasury investigation of five IRS officials alleging bad acts. He refuses to disclose what he alleged, who he talked to, what documents he provided.

The second matter -- oh, by the way, when he asked for the $\$ 10,000, \mathrm{Mr}$. Acker does not attend the fiduciary meetings. I put the
matter on the agenda myself for discussion, and no action was taken.

The second matter -- or the second case --
that is specifically addressed in the
settlement agreement is the -- what's called the accounting proceeding that's pending in Rockland County, New York. This was brought by the surviving spouse of the decedent. The settlement agreement specifically addresses that David and Karen have the right to employ the lead counsel in the case, in effect, control that litigation, and Mr. Acker was to withdraw all of his objections. Instead, Mr. Acker actively aides the opposing counsel. He has given to opposing counsel privileged documents. And the surrogate court judge in New York entered an order sealing those. He has no need of counsel in that case. Each of these cases are controlled by the estate through a majority vote. Regular meetings take place every month. Mr. Acker does not attend those meetings, or, on the rare occasion when he does attend, he's disruptive, he refuses to come to order, he talks over people, he gets angry, and he abruptly hangs up the phone.

I'm not trying to deprive him of counsel. He is entitled to counsel. I encourage him to have counsel. It would make my job as the court-appointed fiduciary much easier if Mr. Acker had counsel.

MR. FORMAN: Your Honor, just to help the court. We have a couple of pages that have that settlement provision on it, if you'd like to see it, we have it right here and if $I$ may present it. Okay

MR. FRIEDLAND: Judge, did my letter to Mr. Acker make it to your chambers? I'd like to --

THE COURT: Which one?
MR. FRIEDLAND: The letter dated July 15th. THE COURT: I have the 18th and 17th. MR. FRIEDLAND: Okay. And I also have the summary of the pending litigation. This is why I asked Mr. Acker to identify in which of these cases he feels, you know, he requires counsel and how that could benefit the estate. MR. FORMAN: Your Honor, to help the court. THE COURT: Yes, sir. MR. FORMAN: If you look on the second page of the material $I$ gave you, that recites a
settlement agreement. And that recites the provision that Mr . Friedland was talking about that. It says Karen and David, and not Mark, are to handle most of the pending litigation and estate tax issues.

THE COURT: What was that?
MR. ACKER: I just hit the mic, I'm sorry. MR. FORMAN: You know, this is the settlement agreement approved by the court. Okay. All right. So clearly, number one, Mark Acker is not to be involved. He agreed not to be involved in the pending litigation and estate tax issues. Then you go to the next page, Judge, which is the Rockland County accounting procedure. And, again, referred to by Mr. Friedland. And, again, pursuant to the settlement agreement approved by the court, Karen and David are the ones to be involved as relate to those accounting procedures. So all -- and, again, the next page, it shows the Form 706 audit. Again, it says that Karen and David are the ones to handle that, and not Mark. That's the one that -- that's pursuant to the settlement agreement. So all we're asking for, Judge, is to make sure, yes, he has a right to have counsel. He
has the right to seek payment from the estate. All we want to do is make sure that consistent with the settlement agreement approved by this court, that to the extent he has counsel, it's in areas that are not governed by the settlement agreement. That's all we're asking for, Judge, so that we have some control and some understanding. That was the purpose of the settlement agreement, to bring some control and normalcy to this estate proceeding. And so you understand, pursuant to the settlement agreement, because Karen and David, with Kirk, were the ones appointed to handle these proceedings, they are the ones that basically also are subject to the liabilities pursuant to the settlement agreement, if there are certain things that come about, such as penalties and things like that. That's what the settlement agreement provides.

So the issue is, right to retain counsel? Yes. The right to seek the estate to pay for it? Yes. But the areas should be defined as to what that counsel is to be involved in pursuant to the settlement agreement, that's all we ask, Judge.

MR. ACKER: Your Honor, I would -- as far as all the statements made earlier by Kirk --

THE COURT: I don't care.
MR. ACKER: Just to let, you know, this book that I submitted to the court --

THE COURT: I'm asking you right now, what he just said, do you understand that?

MR. ACKER: And he's incorrect in what he's saying. I can clarify that, if you'd like. THE COURT: He's correct or incorrect? MR. ACKER: Incorrect. First of all, the settlement agreement wasn't done at that time, which was November 16, 2010 -- was the -- the statement is correct. Mr. Forman has been with Karen less than a year. So I don't think he understands the full history of this case. If he does, he's misrepresenting it.

The thing that took place in 2011, early 2012, is that the IRS --

THE COURT: This hearing --
MR. ACKER: The IRS --
THE COURT: This hearing is about over, okay?
MR. ACKER: No, it's not history.
THE COURT: Listen to me. Listen to me. What is it -- you want counsel to represent you on
what?

MR. ACKER: I need counsel to represent me from the tax misrepresentation that Kirk Friedland, Karen Acker, David Acker --

THE COURT: You want somebody for the IRS?
MR. ACKER: For right now the IRS has advised me --

THE COURT: I'm denying that.
MR. ACKER: Okay.
THE COURT: Denying that.
MR. ACKER: And I also need the legal representation to go through -- see, the problem I have here is having legal representation with Kirk Friedland, who's adversarial towards me, makes no sense because he's been using his votes to override me right through the whole thing. So -THE COURT: Welcome to democracy, sir. MR. ACKER: I understand that. But the point is, when you're in the position as Kirk Friedland is in, and I have supported -- supported -- to this court on many occasions, okay, that his actions are totally inappropriate and non-neutral, and he's still in the position he's in. And he has stated, okay, in writing that he's adversarial. His removal should be done
immediately.
THE COURT: We already had this evidentiary hearing.

MR. ACKER: But at this point -- but getting -- for me to obtain counsel with him present in the estate as a co-personal representative, okay, I can't -- I can't do anything --

THE COURT: Counsel for you is counsel for you.

MR. ACKER: It doesn't make a difference. I had counsel three years ago and I sent to the court numerous documentation, showing my counsel, showing his adversarial position towards me, where they ended up refusing to continue for lack of payment because of Kirk Friedland. So with his remaining as the neutral fiduciary is extremely damaging to the estate, will continue to be damaging to the estate. And if this court does not wish to make a decision of removal of Kirk Friedland, eventually -- eventually, the federal government, okay, because the evidence is very clear, they know that the tax misrepresentation has taken place, Mr. Friedland is going to be part, okay, of whatever falls out of it. The
federal government tax division on the appeal, they filed an appeal with the federal tax division, that appeal just was placed on --

THE COURT: I don't want to hear any more about the tax. Okay. I already heard all of that. And I heard how -- listen to me -- because I'm this close to removing you, okay, so we can eliminate all of this unnecessary litigation and so forth. You're a problem. It's obvious. I heard the testimony on both sides. I saw the litigation that I saw. And, listen, as a guy who practiced law for over 30 years as a litigator, I saw the unnecessary litigation that was promulgated by you. But at the same token, I gave you the benefit of the doubt and I tried to make sure that we tried to get this case off. If you want to continue to participate in this, then my suggestion to you is that you need to cool your jets.

MR. ACKER: I rest my case.
THE COURT: Simple as that. Simple as that. Because that's not going -- now, as far as when you -- if you want representation because you think he's breached his fiduciary duty, or something of that nature, you go out and get it,

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and you show how that's going to be beneficial to the estate, and I'll be more than happy to have the estate pay for that. But I'm not going to put you in control again to squander additional assets of this estate. End of subject. End of hearing. MR. ACKER: Thank you for your time, Your Honor .

MR. FRIEDLAND: Your Honor, I prepared a form of order denying the motion. THE COURT: Let me have it. MR. ACKER: Your honor, can I just submit my -- what I stated?

THE COURT: That's inappropriate.
MR. ACKER: Okay.
THE COURT: Thank you.
(Thereupon, the proceedings were concluded at 10:08 a.m.)

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    THE STATE OF FLORIDA
    COUNTY OF PALM BEACH.
    I, DAVID L. MARSAA, Professional Reporter,
    State of Florida at large, certify that I was
    authorized to and did stenographically report the
    foregoing proceedings and that the transcript is a
    true and complete record of my stenographic notes.
        Dated this 4 th day of August, 2014.
        DAVID L. MARSAA, COURT REPORTER
    

PLEASANTON, GREENHILL, MEEK \& MARSAA 561/833.7811
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