SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK
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In the Matter of the Application of

RUMI DURMAZ, Index No. 651291/2026

Petitioner,

For the Dissolution and Judicial Winding Up of

CENTRAL PARK ADVANCED IMAGING,

-against-

ANNA L. SANTOS and DAVID A. NIGRELLI, ESQ.
In their representative capacities as Co-Administrators
of the ESTATE OF ALEXIS L. SANTOS, deceased.

Respondents.
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**MEMORANDUM OF LAW IN OPPOSITION**

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## PRELIMINARY STATEMENT

Alexis Santos and Rumi Durmaz formed Central Park Advanced Imaging Center LLC ("CPAI"), approximately one month before Santos unexpectedly died. CPAI was essentially the successor of Amric LLC ("Amric"), another company which Santos and Durmaz were members of. When Amric failed, Santos and Durmaz formed CPAI using Amric's assets and office. CPAI and Amric were in the same business – a medical imaging services center located on the Upper East Side of Manhattan.

After Santos died, Durmaz saw an opportunity. Instead of the two being 50/50 members in CPAI as agreed, Durmaz re-characterized their relationship as "partners" in an unincorporated joint venture known as "Central Park Advanced Imaging Center". By re-characterizing their relationship as "partners" (instead of 50/50 members in an LLC), Durmaz could take advantage of New York's partnership law, which would be more advantageous to him upon Santos' death. If a partnership, it ends upon Santos' death and Durmaz keeps everything once he pays Santos' estate some nominal amount. If an LLC, Santos' estate inherits his 50% interest in the LLC which is much more valuable.

Unfortunately for Durmaz, the documentary evidence in Santos' possession, to date, overwhelmingly supports Santos' position. Many documents, mostly drafted by CPAI's counsel, refer to Santos and Durmaz as 50/50 owners in the LLC. As such, Santos' estate would inherit 50% of the LLC and, if the LLC is ultimately sold, it would receive 50% of the sale price.

## STATEMENT OF FACTS

Prior to February 12, 2025, Sanots, Durmaz and others were members in a company called Amric. Amric was a medical imaging services center located on the Upper East Side of Manhattan. Santos and Durmaz were the main financial contributors to Amric. However, Amric was experiencing financial troubles and Santos and Durmaz had issues with at least one of the other members of Amric. As a result, Santos, Durmaz and one other member of Amric decided to sell the assets of Amric at auction.

Santos and Durmaz decided to leave Amric as a shell company and open a new a medical imaging services company located at the very same location on the Upper East Side of Manhattan and using Amric's physical assets. They would each own 50% of the new company. This new company was originally referred to as "Amric2" in emails. As counsel for Amric wrote on August 8, 2024: "dissolving Amric and opening Amric 2 is a quicker and more efficient way to resolve this …" and "… dissolving Amric and forming Amric 2 to buy Amric's assets would be a better option that litigating." Exhibit D.

In order to take over Amric's assets, Santos and Durmaz arranged an auction whereby Amric would auction off its assets. Since Amric owed approximately $3,218,944 to Santos, and $1,156,000 to Durmaz (Ex. I), they agreed to credit bid these amounts and purchase Amric's assets at the auction. Durmaz wrote: "I am pleased to submit this formal bid offer for the assets outlined in the attached Purchase Agreement. This offer is made on behalf of myself, Rumi Durmaz, *and will be closed under an entity formed with Mr. Alexis Santos and myself*, Rumi Shepherd Durmaz." Ex. 5 to Petition (emphasis added).

Santos and Durmaz won the auction and, as they agreed, Durmaz took title to Amric's assets and would later assign them to a new entity that he and Santos would create. Sometime thereafter, Santos and Durmaz agreed that the new entity would be CPAI, and that Durmaz would take on the administrative task of filing the necessary paperwork with the NYS Department of State, which he did on February 12, 2025. Santos died one month later on March 12, 2025.

Several months later, on September 25, 2025, an outgoing wire transfer in the sum of $543,900 was made from an entity controlled by Santos. Upon information and belief, this transfer was made by Durmaz to pay for CPAI's security deposit for its offices.

Documentary evidence, both before and after Santos' death, confirm that Santos and Durmaz were 50/50 owners in CPAI.

*Prior to Santos' Death:*

On December 11, 2024, counsel for Amric wrote "Once Amric 2 buys the company, we could get back involved to help draft appropriate operating agreement and management agreement …" Exhibit E.

On January 31, 2025, Sara Sozer (assistant to Durmaz) wrote to Santos that they need to set up a new company and need a name for it. Ex. B at 3.

On February 10, 2025, Sozer wrote the following to Santos: "We need to find a strong attorney for Central Park Advanced Imaging – someone highly intimidating who can handle negotiations with the landlord for the new lease and work out the payoff amount with United Imaging. Ideally, this should be the same attorney we use for the operating agreement." Ex. A at 1.

On February 11, 2025, Sozer asked Santos for a job description for an office manager/operations manager for the company and Santos responded that he had two possible candidates for the position. *Id.* at 2.

On February 27, 2025, Sozer asked Santos to sign a document from CPAI's attorney on behalf of the company. Ex. B at 4.

On March 5, 2025, counsel for CPAI drafted a "Unanimous Written Consent of the Members of Central Park Advanced Imaging Center" wherein Santos and Durmaz were listed as the members of the company. Ex. F. The attorney further wrote "We should also put at least a basic Operating Agreement in place for Central Park." *Id.*

*After Santos' Death:*

On March 26, 2025, counsel for CPAI recounted the agreement between Santos and Durmaz as follows: "Amric's assets were sold in a public auction to Rumi Durmaz (individually) via a credit bid whereby Rumi and Alex agreed to forgive the debt Amric owed to them" … "Amric was purchased by Rumi in his personal name since we did not yet have a new entity formed at the auction yet."

"So two emergent issues:

1) Once we formed the new entity, Central Park Advanced Imaging Center LLC ("CPI"), we prepared an assignment and assumption to transfer Rumi's rights under the Purchase Agreement to CPI. The draft assignment and unanimous written consent was emailed to Rumi and Alex (attached), but they were unsigned before Alex passed.

2) Andrew, my corporate partner, was in the process of preparing an operating agreement for CPI showing the 50/50 ownership with Rumi and Alex, which has also obviously not been signed."

Ex. G.

On May 20, 2025, counsel for CPAI sent a retainer agreement to the company, requiring both 50% members of the company to execute the agreement on the company's behalf. Both Durmaz and the Estate of Santos executed same. Ex. C.

On June 4, 2025, counsel for CPAI wrote an email confirming "Alex's estate" as a "50% owner" of the company. Ex. H.

On July 28, 2025 counsel for CPAI wrote that the parties are both current owners of CPAI and petitioner did not object. Ex. J.

On January 28, 2026, Petitioner's own expert report (Ex. 15 at 1-2 to Petition) confirmed that there were multiple members of CPAI based on interviews with Durmaz and Sozer, and that "CPAI was formed in New York on February 12, 2025. It was formed to hold the assets of an existing business, AMRIC LLC ('AMRIC'). AMRIC was formed on March 18, 2020, and over time developed and operated an imaging center located at 110 East 60th Street, New York, New York. AMRIC built out the imaging center, acquired imaging machinery and began operations in 2023. However, as a result of a series of events which are beyond the scope of this report, AMRIC became financially distressed and ultimately it offered its assets for sale in auction in January 2025. The *members* of CPAI were the largest creditors of AMRIC and acquired substantially all the assets of AMRIC in a credit sale in exchange for their member loans to AMRIC." (emphasis added) … "As of the Valuation Date, CPAI was a newly formed entity to which the business operations of AMRIC had effectively been transferred."

Accordingly, Santos and Durmaz were not "partners" in a joint venture. Rather, they were each 50/50 members in CPAI, a limited liability company, that took over for Amric. The issue now is what happens to Santos' 50% interest in the company.

## ARGUMENTS

### I. <u>This Proceeding Should be Converted to a Plenary Action.</u>

Petitioner commenced this action as a summary proceeding. However, this case has too many disputed facts and requires full discovery to flush them out, including the proper valuation of CPAI. As discussed more fully below, discovery from petitioner is necessary as well as discovery from non-parties including CPAI's accountant, attorney, landlord, and bank (Chase

Bank). Therefore, we respectfully request that, pursuant to CPLR 103(c), the Court convert this summary proceeding into a plenary action. *See, Berg & Assoc. v. Weksler,* 2021 N.Y. Misc. LEXIS 63663, *2 (Sup. Ct. N.Y. Co. 2021) (converting summary proceeding into a plenary action where "the claims raised by the parties arise out of significant disputed factual claims which are better resolved in a plenary action, where discovery is readily available and where full legal and equitable relief is available under the traditional rules of contract law," citing *Mitchell v. Board of Educ. of City School Dist. Of City of N.Y.,* 15 AD3d 279 (1st Dept. 2005). *See also, Odette Realty Co. v. Tremblay,* 203 AD2d 149, 150 (1st Dept. 1994) ("While the issue is not raised, the IAS court should have converted the summary proceeding into a plenary action pursuant to CPLR 103(c), deeming the petition a complaint and the Murrays' answering affidavits a joint answer.")

II. The Estate is Entitled to 50% of CPAI.

There are three issues. One, was Santos a 50% member of CPAI. Two, if he was, what happens to his 50% interest upon his death. And three, whether CPAI should be dissolved.

*a. Santos is a 50% Member of CPAI.*

As discussed above, even at this early stage, there is sufficient evidence that Santos was a 50% member of CPAI. This was confirmed by counsel for CPAI. Exs. C-J. This was also confirmed by Dumarz' assistant and his valuation expert. Exs. A, B, and 15 at 1-2.

*b. Santos' 50% Membership Interest Goes to His Estate Upon His Death.*

Either an operating agreement or N.Y. Limited Liability Company Law § 608 governs what happens to Santos' 50% membership interest in CPAI upon his death.

As for an operating agreement, without the benefit of depositions or any discovery, it is unclear whether an operating agreement exists. However, it does appear, from the facts and documents referenced above, that counsel for CPAI was either drafting and/or drafted an operating agreement between Santos and Durmaz. Ex. D. Even an unsigned or draft operating agreement is enforceable under the law. *BKNS Mgmt. LLC v. Abbson LLC,* 2026 N.Y. Misc. LEXIS 908, *5, 2026 NY Slip Op 30503(U) (Sup. Ct. N.Y. Co. 2026) (unsigned and redlined draft operating agreement may be enforceable under New York law if objectives manifestations of intent exist); *Derrigi v. Brady,* 2008 N.Y. Misc. LEXIS 7729, *14, 2008 N.Y. Slip Op 30311(U) (Sup. Ct. N.Y. Co. 2008) ("A threshold question of fact exists regarding the existence and enforceability of that unsigned [Operating] Agreement.") At this time, it is unclear whether an operating agreement exists or whether the unsigned operating agreement is enforceable. Therefore, discovery is needed. However, assuming that there is no operating agreement (which we shouldn't without the benefit of discovery), N.Y. Limited Liability Company Law § 608 would govern.

Limited Liability Company Law § 608 states:

> If a member who is a natural person dies or a court of competent jurisdiction adjudges him or her to be incompetent to manage his or her person or his or her property, the member's executor, administrator, guardian, conservator or other legal representative may exercise all of the member's rights for the purpose of settling his or her estate or administering his or her property, including any power under the operating agreement of an assignee to become a member. If a member is a corporation, trust or other entity and is dissolved or terminated, the powers of that member may be exercised by its legal representative or successor.

Courts have interpreted the language of this statute. For example, in *Matter of Bodenchak v. 5178 Holdings LLC*, 242 A.D.3d 592, 593 (1st Dept. 2025), the First Department held that "Respondents' contention that decedent's death terminated his membership in 5178 Holdings is also unavailing. Limited Liability Company Law § 608 provides that if a member of a limited liability company dies, their executor, administrator, or legal representative 'may exercise all of the member's rights for the purpose of settling his or her estate or administering his or her property.' Decedent's right to pursue dissolution passed to his estate upon his death (*see Crabapple Corp. v Elberg*, 153 AD3d 434, 435, 60 N.Y.S.3d 124 [1st Dept 2017]), and the dissolution proceeding is necessary to settle his estate and distribute the proceeds from the sale of the apartment owned by 5178 Holdings (*see Matter of Andris v 1376 Forest Realty, LLC*, 213 AD3d 923, 924, 184 N.Y.S.3d 813 [2d Dept 2023])."

Similarly, in *Crabapple Corp. v Elberg*, 153 A.D.3d 434, 435 (1st Dept. 2017), the First Department held that since the relevant agreements contained no provision regarding the succession of management in the event of the death, the decedent's controlling interest in the LLCs passed to his estate upon his death, and the co-executors of the estate, had the authority to act as co-managers of the LLCs under Limited Liability Company Law § 608. *See also, Hartill v. Nunziata*, 2024 N.Y. Misc. LEXIS 7004, *2-3 (Sup. Ct. Kings Co. 2024) ("any person who is an executor or administrator or other legal representative of [decedent] may continue to exercise all of [her] rights" in the LLC).

Accordingly, unless there is an enforceable operating agreement which states otherwise, Santos' Estate is entitled to his 50% interest in CPAI.

*c. CPAI Should Not be Dissolved.*

First, dissolving CPAI under New York Limited Liability Company Law § 702 may not be appropriate. CPAI is a medical imaging services center located on the Upper East Side of Manhattan. There is no evidence that Respondents are unable or unwilling to permit or promote the business of CPAI or otherwise stand in the way of it being profitable. *Barone v. Sowers,* 128 A.D.3d 484, 485 (1st Dept. 2015) (plaintiff was not entitled to dissolve the LLC "since the stated purpose and business of the LLC was to 'acquire, improve, own, manage, sell, dispose of, and otherwise realize on the value of' the premises, and the allegations in the complaint do not show that Sowers is 'unable or unwilling to reasonably permit or promote the stated purpose of the entity to be realized or achieved, or [that] continuing the entity is financially unfeasible.'")

Second, at this preliminary stage of the litigation, there are issues of fact whether the LLC should be dissolved. Specifically, it is unclear whether there is an operating agreement which addresses dissolution of the company. Further, petitioner has not established that it is not reasonably practicable to carry on the business of the LLC. Petitioner has the burden of establishing that "in the context of the terms of the operating agreement or articles of incorporation, that (1) the management of the entity is unable or unwilling to reasonably permit or promote the stated purpose of the entity to be realized or achieved, or (2) continuing the entity is financially unfeasible." *Matter of FR Holdings, FLP v Homapour*, 154 AD3d 936, 937-938 (2d Dept. 2017). *See, Matter of Andris v. 1376 Forest Realty, LLC*, 213 A.D.3d 923, 924 (2d Dept. 2023) (the petitioner failed to establish her prima facie entitlement to judgment as a matter of law dissolving the LLC because she failed to establish that "it is not reasonably practicable to carry on the business in conformity with the articles of organization or operating agreement" (Limited Liability Company Law § 702) and "[d]isagreement in the operation of the LLC does not necessarily entail a finding that it is not reasonably practicable to carry on the business.")

Here, Santos' credit bid approximately $3,218,944 to purchase Amric's assets for CPAI. In addition, in September 25, 2025, a company owned by Santos wired $543,900 to pay for CPAI's security deposit for its office. Since then, the company remains up-and-running. According to its website (cpaimaging.com, as of March 26, 2026), the company has three radiologists working there and is currently accepting appointments from patients. For these reasons, CPAI should not be dissolved.

## CONCLUSION

Based on the above, we respectfully request that the petition be denied in its entirety and that this proceeding be converted to a plenary action.

Dated: March 26, 2026

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## Word Count Certification

I certify that the accompanying Memorandum of Law, which was prepared using Microsoft Word, 12-point typeface, contains 2,793 words. This certificate was prepared in reliance on the word count function of the word processing system (Microsoft Word) used to prepare the document.

Dated: March 26, 2026

Alan E. Sash

Alan E. Sash