SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF NEW YORK: COMMERCIAL DIVISION PART 48

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RUMI DURMAZ, Plaintiff,	INDEX NO.	651291/2026
- v -	MOTION DATE	03/04/2026
ANNA L. SANTOS, DAVID A. NIGRELLI Defendant.	MOTION SEQ. NO.	001

DECISION + ORDER ON MOTION

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HON. ANDREA MASLEY:

The following e-filed documents, listed by NYSCEF document number (Motion 001) 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 39, 40, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 59, 60, 61, 62, 63, 64, 65

were read on this motion to/for DISSOLUTION.

Alexis L. Santos, petitioner Rumi Durmaz's business partner, passed away on March 12, 2025 (DOD). Respondents are the Estate of Alexis L. Santos (Estate) and its Co-Administrators, Anna L. Santos and David A. Nigrelli, Esq. in their representative capacities. Petitioner, Rumi Durmaz, asserts the following causes of action: (1) Equitable Buyout/dissolution; (2) Declaratory judgment; (3) injunctive relief; (4) unjust enrichment. (NYSCEF 1, Complaint.)

In motion sequence 001, petitioner seeks dissolution of Central Park Advanced Imaging (CPAI) pursuant to Partnership Law §§ 62(4), 62(1)(b), and 68, as well as the following relief:

1. An equitable buyout and judicial decree authorizing petitioner to purchase Santos's (petitioner's deceased partner) interests in CPAI as the more equitable alternative to a forced auction or liquidation;

2. Declaring that the Partnership dissolved as of the DOD;

3. Directing respondents and the Estate to accept petitioner's tendered amount representing Santos's share in CPAI as of the date of his death in accordance with the valuation report prepared by petitioner, after accounting for and deducting all applicable discounts, including but not limited to discount for lack of marketability and discount for lack of control to be determined by the Court;

4. Declaring that the Estate, its surviving representatives, or respondents shall have no interest, voting rights, or management rights in CPAI;

5. Declaring that the Estate, its surviving representatives, and respondents are not entitled to any profits or revenue generated after Santos's death, and that they have no actual or implied expectation of future profits or financial benefit from CPAI following his passing based on the facts and circumstances of this matter;

6. Enjoining respondents and the Estate, pending completion of the wind-up, from: (i) holding themselves out as having any ownership or management authority in CPAI, (ii) interfering with petitioner's wind-up activities or CPAI's operations, and (iii) using CPAI's name, accounts, confidential information, or assets for any purpose other than for settling the Estate's account and wind-up activities;

7. Enjoining respondents, the Estate, and all persons acting under their direction from marketing, attempting to market, soliciting interest in, or offering for sale CPAI or any of its assets pending completion of the Court-supervised wind-up and buyout; and

8. Awarding petitioner judgment in an amount to be determined at trial, plus punitive damages in an amount to be determined at trial, plus statutory interest;

9. Awarding petitioner attorney's fees, costs, expenses, interest, pre-judgment interest, and post-judgment interest. (NYSCEF 1, Petition.)

Petitioner alleges that after the DOD, petitioner alone financed the business and is solely responsible for any business risk. (NYSCEF 1, Verified Petition, ¶¶ 4-6, 22.) Petitioner does not intend to do business with Santos's estate or Santos's relatives. (*Id.* ¶ 8.) The parties agree to a 50/50 split of CPAI, though adjustments may be necessary.

The partnership is dissolved pursuant to §§ 62(4) which states that a partnership dissolves by operation of law upon the death of any partner, absent an agreement to the contrary. There is no written agreement here. (*Id.* ¶ 77.) In the absence of a written agreement, the most equitable method of liquidation is a buy-out. (*Matter of Superior Vending, LLC*, 71 AD3d 1153, 1154 [2d Dept 2010].)

For the reasons stated on the record on July 1, 2026; it is

ORDERED motion sequence 001 is granted, in part, as follows; and it is further

ORDERED that that petition is granted, in part, and a declaratory judgment with respect to the following matters is granted; and it is further

ORDERED AND ADJUDGED that the Partnership was dissolved on March 12, 2025; and it is further

ORDERED AND ADJUDGED that the Estate, its surviving representatives, or Respondents have no interest, voting rights, or management rights in CPAI; and it is further

ORDERED AND ADJUDGED that the Estate, its surviving representatives, and respondents are not entitled to any profits or revenue generated after the DOD, and that they have no actual or implied expectation of future profits or financial benefit from CPAI following his passing; and it is further

ORDERED that petitioner's application as a member of CPAI for the winding up of the affairs of CPAI is granted; and it is further

ORDERED that the petition is granted to the extent that respondents and the Estate are enjoined pending completion of the wind-up, from: (i) holding themselves out as having any ownership or management authority in CPAI, (ii) interfering with petitioner's wind-up activities or CPAI's operations, and (iii) using CPAI's name, accounts, confidential information, or assets for any purpose other than for settling the Estate's account and wind-up activities; and it is further

ORDERED that respondents and the Estate and all persons acting under their direction are enjoined from marketing, attempting to market, soliciting interest in, or offering for sale CPAI or any of its assets pending completion of the Court-supervised wind-up and buyout; and it is further

ORDERED that petitioner's count 4 for unjust enrichment is severed and continues in the absence of a stipulation from the parties; and it is further

ORDERED that the motion is denied as to directing respondents and the Estate to accept petitioner's tendered amount representing Santos's share in CPAI as of the date of his death in accordance with the valuation report prepared by petitioner, after accounting for and deducting all applicable discounts, including but not limited to discount for lack of marketability and discount for lack of control to be determined by the Court. The court will hold a hearing instead; and it is further

ORDERED that petitioner's request for a money judgment including attorneys' fees and punitive damages is denied in the absence of any authority; and it is further

ORDERED that the hearing on motion sequence 001, as to the value of the partnership and any adjustments, is scheduled for September 3, 2026, from 10 AM to 1 PM; and it is further

ORDERED that by August 14, 2026, respondents shall provide petitioner the Estate tax return; and it is further

ORDERED that respondents' attorney, Alan Edward Sash, Esq., shall arrange a meeting with the accountant by August 14, 2026 and petitioner's attorney may be present if he wishes; and it is further

ORDERED that respondents shall have access to the books and records for the six-month period following the DOD. Though valuation shall be as of the DOD, possible adjustments for post-DOD receivables may be necessary; and it is further

ORDERED that respondents shall produce a new report by August 21, 2026; and it is further

ORDERED that on July 1, 2026, the court gave due dates, but they are subject to change based on the accountant's availability, cooperation, and a good faith request; and it is further

ORDERED that petitioner shall file a note of issue by August 31, 2026;

The foregoing constitutes the Decision and Order of the Court.

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8/9/2026
DATE **ANDREA MASLEY, J.S.C.**

CHECK ONE:	☐	**CASE DISPOSED**		X	**NON-FINAL DISPOSITION**	
	☐	**GRANTED**	☐ **DENIED**	X	**GRANTED IN PART**	☐ **OTHER**
APPLICATION:	☐	**SETTLE ORDER**		☐	**SUBMIT ORDER**	
CHECK IF APPROPRIATE:	☐	**INCLUDES TRANSFER/REASSIGN**		☐	**FIDUCIARY APPOINTMENT**	☐ **REFERENCE**