

**SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF NEW YORK**

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DONNA REDEL,	:	Index No. 653395/2014
	:	
<i>Plaintiff,</i>	:	
	:	<b><u>FIRST AMENDED</u></b>
- against -	:	<b><u>COMPLAINT</u></b>
	:	
IRVING REDEL, VICTORIA REDEL, JESSICA REDEL,	:	
LEDER ENTERPRISES and PAUL SIEGEL, solely in his	:	
individual capacity.	:	
	:	
<i>Defendants.</i>	:	
	:	
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Plaintiff Donna Redel (“Plaintiff” or “Donna”), by her attorneys, Tannenbaum Helpen Syracuse & Hirschtritt LLP, as and for her complaint against defendants Irving Redel (“Irving”), Victoria Redel (“Victoria”), Jessica Redel (“Jessica”), Leder Enterprises and Paul Siegel (“Mr. Siegel”), solely in his individual capacity, alleges as follows:

**NATURE OF THE ACTION**

1. This action arises from Donna’s status as one of four current partners in Leder Enterprises, which was formed in 1981 without a written partnership agreement and is therefore a partnership at will under New York law.

2. Irving acts as the managing partner and tax matters partner of Leder Enterprises, the primary asset of which is a ten percent limited partnership interest in 225 Broadway Company, L.P. (“225 Broadway Co.”), which owns certain real property located at 225 Broadway, New York, New York 10007.

3. Irving, through counsel, has repeatedly asserted that there is or was a written partnership agreement for Leder Enterprises (the “Alleged Partnership Agreement”), but has

continually failed to provide Donna with a copy of the Alleged Partnership Agreement and has conceded that neither he nor any of the other partners of Leder Enterprises have been able to locate such a document.

4. Donna does not recall signing the Alleged Partnership Agreement, or any other partnership-related document for Leder Enterprises, and has been unable to locate a copy of such an agreement.

5. Irving has relied upon the unknown terms of the Alleged Partnership Agreement as the basis for denying Donna's otherwise valid request for dissolution, despite the fact that the existence of the Alleged Partnership Agreement is utterly unsubstantiated.

6. Irving has sought to substitute the Amended and Restated Limited Partnership Agreement of 225 Broadway Co. (the "225 Broadway Agreement") for the non-existent Alleged Partnership Agreement, and has repeatedly and erroneously asserted that the 225 Broadway Agreement governs the legal relationships between and among the partners of Leder Enterprises.

7. Irving is mistaken – while the 225 Broadway Agreement may, in fact, determine Leder Enterprises obligations to 225 Broadway Co. and vice versa, it cannot and does not act as a de facto governing document for Leder Enterprises itself and, as a result, cannot determine the rights and obligations of its partners to one another.

8. In short, Irving's attempt to conflate the 225 Broadway Agreement with the Alleged Partnership Agreement and his assertions that the former (in the absence of the latter) governs Donna's rights and obligations with respect to her fellow partners is baseless and misguided.

9. In addition to failing to provide Donna with a copy of the Alleged Partnership Agreement, Irving has also failed to provide Donna with, or reasonable access to, certain basic

but critical partnership documents and records, in violation of Donna's rights under Sections 41 and 42 of the New York Partnership Law.

10. Three months after her initial request for certain partnership documentation, counsel for Irving provided Donna, for the first time, with limited financial records for Leder Enterprises, including its Schedules K-1 for the years 2009 through 2012, that are attached (along with Schedules K-1 for the years 2004 through 2008, which were produced at a later date) hereto as **Exhibit A**.

11. It was only upon receiving these Schedules K-1 that Donna first learned that Mr. Siegel had been receiving distributions of partnership income and claimed to have a four percent ownership interest in Leder Enterprises.

12. This limited production fell well short of compliance with Donna's request and, on April 8, 2014, Donna sent a demand letter renewing her request for the production of all of Leder Enterprises's books and records – Irving responded but failed to provide copies of, or reasonable access to, the core financial records Donna requested; to wit he did not produce or provide access to (1) the books and records relating to the affairs of Leder Enterprises, (2) the Alleged Partnership Agreement, or (3) the books and records concerning the partners' capital accounts.

13. Moreover, upon review of the Schedules K-1, Donna became aware of a discrepancy in her capital account of \$49,542 when it was compared to the capital accounts for partners holding the same percentage shares of Leder Enterprises.

14. Donna has made repeated requests that this discrepancy be corrected and Irving has refused; justifying his refusal by claiming that Donna may not have cashed a check previously sent to her, despite being unable to establish that such a check ever existed or how

that would explain the discrepancy.

15. Irving has also asserted, through counsel, that Mr. Siegel is also a partner in Leder Enterprises, despite the fact that Mr. Siegel's name does not appear on the Leder Enterprises Business Certificate for Partners filed with the State of New York on December 4, 1981, a copy of which is attached hereto as **Exhibit B**.

16. Irving has produced Schedules K-1 for Leder Enterprises that purport to identify Mr. Siegel as a partner, but there is no partnership agreement for Leder Enterprises to which both Mr. Siegel and Donna are signatories. See Exhibit A (2004-2012 Schedules K-1).

17. In fact, neither Irving, nor any of the other partners or alleged partners of Leder Enterprises can produce a single partnership document with Mr. Siegel's name on it.

18. Similarly, neither Irving nor Mr. Siegel can produce a single, solitary email, letter or other piece of documentary evidence showing that Donna consented to have Mr. Siegel as a partner in Leder Enterprises, or that she was even aware of the fact that Irving had unlawfully attempted to grant Mr. Siegel a partnership interest in Leder Enterprises until after he had already done so.

19. To the extent Irving has attempted to grant Mr. Siegel a partnership interest in Leder Enterprises, or treated Mr. Siegel as a partner for the purposes of its management or distribution of its income, without the knowledge or consent of Donna, this constituted an additional violation of Donna's rights under the New York Partnership Law, as Mr. Siegel can only be Donna's partner if she has consented to have him as such.

20. Similarly, it would be a legal impossibility for Donna to be bound or restricted by any agreement (including the 225 Broadway Agreement) signed after Mr. Siegel's alleged admission to any alleged partnership, as Irving's attempt to grant Mr. Siegel a partnership interest

in Leder Enterprises (a partnership at will) without Donna's consent would have had the legal effect of dissolving that partnership automatically.

21. Irving's attempt to admit Mr. Siegel as a partner of Leder Enterprises without Donna's consent, and his repeated failure to respond promptly or reasonably to Donna's repeated requests for copies of, or access to, the books and records of the partnership, have directly affected Donna's ability to participate in, and join in the management of, Leder Enterprises.

22. On October 17, 2014, Donna, through counsel, requested that Irving dissolve Leder Enterprises, conduct an accounting of its assets, income and liabilities, and begin to wind up its business affairs.

23. On October 23, 2014, Irving refused to dissolve Leder Enterprises, citing an unknowable provision of the Alleged Partnership Agreement which neither Irving nor any other individual associated with the partnership can either produce or prove actually exists.

24. Irving continues to invoke the unknowable provisions of the Alleged Partnership Agreement to justify his unlawful actions, all while quietly conceding that he cannot produce a single copy of the Alleged Partnership Agreement.

25. Irving's refusal to dissolve and wind up Leder Enterprises (a partnership at will) is, therefore, in violation of the New York Partnership Law.

26. Moreover, Irving, through counsel, has indicated that if Leder Enterprises were wound up that he and the remaining partners would continue Leder Enterprises's business and investment in 225 Broadway Co. through a new investment vehicle and would include Mr. Siegel in a newly formed partnership; indicating that Irving is anticipating the dissolution of Leder Enterprises and apparently conceding that he and the remaining partners would suffer little to no negative consequences as a result.

27. In planning for the eventual dissolution of Leder Enterprises and the formation of a new investment vehicle, Irving continues to fail to uphold his legal obligations to Donna as a partner by excluding her from the operation and management of Leder Enterprises's affairs and jeopardizing her interests in the partnership and, by extension, 225 Broadway Co.

28. In short, Irving has violated Donna's rights under New York Partnership Law, as well as his fiduciary duties to her and to Leder Enterprises, by: (a) failing to provide Donna with, or make reasonably available to her, certain basic partnership documents and records within a reasonable time period, despite numerous requests; (b) failing to remedy the approximately \$49,542 shortfall in distributions owed to Donna as a partner of Leder Enterprises; (c) selling a partnership interest in Leder Enterprises to Mr. Siegel without Donna's consent; (d) refusing to dissolve and wind up Leder Enterprises (a partnership at will) despite Donna's request; and (e) consistently excluding her from the management and affairs of Leder Enterprises.

29. In light of these violations, Donna now seeks a declaratory judgment of dissolution of Leder Enterprises, an accounting of its assets and the winding up of its business.

### **PARTIES**

30. Plaintiff is an individual currently residing at 180 East 79th Street, New York, New York 10075.

31. Upon information and belief, defendant Irving is an individual, the managing partner of Leder Enterprises, maintains residences at 911 Park Avenue, New York, New York 10075 and on Long Island and maintains his primary residence at 21150 NE 38<sup>th</sup> Avenue #1406, Aventura, Florida 33180.

32. Upon information and belief, defendant Victoria Redel is an individual, a partner of Leder Enterprises and maintains her primary residence at 7 West 81<sup>st</sup> Street, New York, New

York 10024.

33. Upon information and belief, defendant Jessica Redel is an individual, a partner of Leder Enterprises and maintains her primary residence at 2109 Broadway, New York, New York 10023.

34. Upon information and belief, Leder Enterprises is a New York general partnership having its principal place of business in Irving's primary residence.

35. Upon information belief, Paul Siegel, who is being named solely in his individual capacity, is an individual and maintains his primary residence at 11 East 68<sup>th</sup> Street, New York, New York 10021. Mr. Siegel is not a partner in Leder Enterprises and is not being named in such a capacity.

#### **JURISDICTION AND VENUE**

36. Personal jurisdiction over Irving is proper under CPLR §§ 301 and 302 as he, on information and belief, has had, and continues to have, continuous and systematic contacts with the state and city of New York, regularly transacts business within the state of New York, maintains residences in New York at 911 Park Avenue and on Long Island, and serves as the managing partner of Leder Enterprises, a New York general partnership.

37. Personal jurisdiction over Victoria is proper under CPLR §§ 301 and 302 as she, on information and belief, has had, and continues to have, continuous and systematic contacts with the state and city of New York, regularly transacts business within the state of New York and maintains a residence at 7 West 81<sup>st</sup> Street, New York, New York 10024.

38. Personal jurisdiction over Jessica is proper under CPLR §§ 301 and 302 as she, on information and belief, has had, and continues to have, continuous and systematic contacts with the state and city of New York, regularly transacts business within the state of New York and

maintains a residence at 2109 Broadway, New York, New York 10023.

39. Personal jurisdiction over Leder Enterprises is proper under CPLR § 301 as it is a New York general partnership.

40. Personal jurisdiction over Mr. Siegel is proper under CPLR §§ 301 and 302 as he, on information and belief, has had, and continues to have, continuous and systematic contacts with the state and city of New York, regularly transacts business within the state of New York, maintains a residence at 11 East 68<sup>th</sup> Street, New York, New York 10021.

41. Venue is proper in this judicial district under CPLR § 503(a) as defendants are subject to personal jurisdiction in this Court and Plaintiff is a resident of this County.

### **FACTS**

#### **The Formation and Business of Leder Enterprises**

42. Upon information and belief, Donna and Irving are two of the four current partners in Leder Enterprises, which is a New York general partnership engaged in the real estate business and which has invested in, and receives rental income from, 225 Broadway Co.

43. Upon information and belief, Leder Enterprises was formed on or about December 4, 1981 and originally had five partners: Irving, Donna, Natalie Redel (Donna's mother), Victoria and Jessica (formerly Jessica Greenes) (collectively, the "Partners"), each with a twenty percent interest in the partnership. See Exhibit A (2004-2012 Schedules K-1); see also Exhibit B (Business Certificate for Partners).

44. Natalie Redel, died in 1983 and, upon her death, Donna was led to believe that Natalie's twenty percent interest in Leder Enterprises had passed to Irving pursuant to Natalie's will and the terms of the Alleged Partnership Agreement.

45. Upon information and belief, Irving acts as the managing partner and tax matters



partner of Leder Enterprises and maintains its books and records.

46. Upon information and belief, Leder Enterprises is a partnership at will and there is no written partnership agreement between the Partners.

**Irving's Unlawful Attempt to Grant Mr. Siegel a Partnership Interest in Leder Enterprises without Donna's Consent**

47. Upon information and belief, sometime after Natalie Redel's death, Irving purported to sell a four percent partnership interest in Leder Enterprises to Mr. Siegel without Donna's consent and in violation of New York Partnership Law.

48. In fact, Irving has asserted that he "sold" a four percent interest to Mr. Siegel after Natalie Redel's death and the formation of the partnership, thus conceding that Mr. Siegel was not an original partner of Leder Enterprises.

49. Donna was completely unaware of Irving's sale this partnership interest to Mr. Siegel until after it had allegedly occurred and in no way consented to have Mr. Siegel as her partner in Leder Enterprises.

50. Upon information and belief, neither Irving nor Mr. Siegel can produce a single piece of documentary evidence which would establish that Donna knew of Irving's attempt to make Mr. Siegel a partner of Leder Enterprises or that she consented to Mr. Siegel's admission as a partner in any way.

51. Upon information and belief, neither Irving nor Mr. Siegel can produce any partnership agreement, or addendum thereto, with the signatures of both Donna and Mr. Siegel.

52. Despite his abject inability to produce even a scintilla of documentary evidence that Donna consented to have Mr. Siegel as a partner, Irving, through counsel, has repeatedly asserted that Mr. Siegel is a partner in Leder Enterprises and has proceeded to provide Mr. Siegel

with distributions of partnership income.

53. Donna has repeatedly, both individually and through counsel, disputed Irving's unsupported assertions that Mr. Siegel is a partner in Leder Enterprises and that Donna consented to have him as such.

54. Therefore, there is a genuine dispute of both fact and law as to Mr. Siegel's status with respect to both Leder Enterprises and Donna.

**Irving's Failure to Provide Partnership Documentation  
in Violation of New York Partnership Law**

55. Under Section 41 of the New York Partnership Law, partnership books shall be kept, subject to any agreement between the partners, at the principal place of business of the partnership and every partner in a general partnership shall at all times have access to and may inspect and copy any of the partnership books.

56. Under Section 42 of the New York Partnership Law, a partner in a general partnership shall render on demand true and full information of all things affecting the partnership to any other partner.

57. On or about July 10, 2013, Donna's then attorney, Michael Koblenz ("Koblenz") sent a letter to Irving requesting both a copy of the Alleged Partnership Agreement and the receipt of her Schedule K-1 in a more timely manner, as well as an accounting of the distributions to the partners of Leder Enterprises. A copy of the letter is attached hereto as **Exhibit C**.

58. On or about October 21, 2013, more than 3 months after Donna's initial request, Irving's attorney, Tim Kebbe ("Kebbe"), sent Koblenz a letter stating that Irving was searching for the requested records. A copy of the letter, dated October 21, 2013, is attached hereto as

**Exhibit D.**

59. On or about October 30, 2013 and November 19, 2013, Koblenz sent letters to Kebbe following up on the prior information requests and requesting the contact information for Leder Enterprises's accountant in order to directly obtain financial information related to the partnership. Copies of the letters from Koblenz to Kebbe, dated October 30, 2013 and November 19, 2013, are attached hereto **Exhibits E and F**, respectively.

60. As Koblenz's letters demonstrate, it had been more than four months since Donna's initial request for the most basic of records and information pertaining to Leder Enterprises, and neither Irving nor his counsel were willing or able to provide such records and information, or even the contact information of the accountant who might be able to provide Donna with access to such records and information.

61. This prolonged failure by Irving to provide access to, or copies of, Leder Enterprises books and records constituted a violation of his duties under Sections 41 and 42 of New York Partnership Law, as well as his common law fiduciary duties to Donna.

62. In his letter on October 30, 2013, Koblenz expressed acute concern regarding the delayed response to Donna's prior request, noting that "this delay only increases our level of concern about the partnerships." See Ex. E (Oct. 30, 2013 Letter to Kebbe).

63. In his letter on November 19, 2013, Koblenz noted that "the number of months that have gone by without a production of financials is unconscionable" and that Donna did not "wish to bring an action to get access to documents that should be readily available." See Ex. F (Nov. 19, 2013 Letter to Kebbe).

64. On or about November 25, 2013, only after repeated requests and an oblique reference to potential litigation, Kebbe finally sent Koblenz copies of the Leder Enterprises

Schedules K-1 for the years 2009 through 2012, together with the contact information for Paul Scott, the accountant for Leder Enterprises (“Scott”), whom Donna was directed to contact for further information. A copy of the cover letter accompanying the Leder Enterprises Schedules K-1, dated November 25, 2013, is attached hereto as **Exhibit G**.

65. The documents and information provided to Donna by Irving, through counsel, fell far short of what she had previously requested on numerous occasions.

66. Donna called Scott almost immediately after receiving his contact information and left him a voicemail.

67. Scott responded several weeks later, blaming the delayed response on an illness and the holiday season.

68. Scott informed Donna that he had only been working on the account for Leder Enterprises for roughly 10 years and needed prior approval from Irving before providing her with any of the requested information.

69. Scott never told Donna where the books and records for Leder Enterprises were located and did not offer her access to any of the books and records in his possession.

70. Irving’s failure to respond to Donna’s repeated and reasonable requests for the most basic partnership information, combined with the unconscionable delay of his responses, compelled Donna to retain the undersigned counsel to aid her in securing such information.

71. On April 8, 2014, a final demand letter was sent by the undersigned attorneys to Kebbe, renewing the request for Irving to deliver to Donna or make available for her review and that of her legal and financial advisors, all books and records belonging to or relating to the affairs of Leder Enterprises, including, but not limited to, the Alleged Partnership Agreement and any amendments thereto, all books and records concerning the Partners’ capital accounts, all

books and records concerning the investment of Leder Enterprises in 225 Broadway Co. and all Schedules K-1 received by Leder Enterprises from 225 Broadway Co. A copy of the April 8, 2014 letter is attached hereto as **Exhibit H**.

72. The demand letter of April 8, 2014 clearly states that the undersigned attorneys were retained by Donna for the specific purpose of “securing for her, among other things a copy of the [Alleged] Partnership Agreement (and all amendments [thereto]) and access [to] the books and records of Leder Enterprises.” See Exhibit H (April 8, 2014 Letter to Kebbe).

73. Irving again responded by sending a fraction of what Donna had requested; providing Schedule K-1’s for the years 2004-2008 (included as part of Exhibit A hereto), certain documents relating to 225 Broadway Co. and other documents wholly unrelated to either 225 Broadway Co. or Leder Enterprises.

74. In all, Irving’s responses to Donna’s request were consistently delayed to a remarkable degree and were continuously deficient in both scope and detail – Irving failed to provide reasonable access to even the most basic financial books and records for Leder Enterprises and, as of yet, has yet to establish that the Alleged Partnership Agreement ever existed.

75. Again, despite his inability to produce a copy of the Alleged Partnership Agreement, Irving continues to rely upon its alleged terms to justify nearly all of his actions which are currently in dispute; asking Donna (and the court) to accept his representations and allegations at face value and without further inquiry.

**Donna’s Discovery of a \$49,542 Discrepancy in her Capital Account and Irving’s Refusal to Remedy the Shortfall**

76. After reviewing the Leder Enterprises Schedules K-1 for 2009 through 2012,

Donna became aware of a discrepancy in her capital account when compared to the capital accounts for partners holding similar percentage shares in Leder Enterprises.

77. On the 2009 Schedule K-1, Donna's ending capital account in Leder Enterprises was (\$154,780), while the ending capital accounts for the other partners holding identical percentage shares in Leder Enterprises were (\$204,322) and (\$204,327) – a discrepancy of thirty two percent. Similar discrepancies in the capital accounts can be found in the other Schedules K-1 provided by Kebbe to Donna. See Exhibit A (Schedules K-1, 2009-2012). This means that two partners with an identical partnership interest received approximately \$50,000 more in distributions than Donna.

78. On or about December 11, 2013, Koblenz sent Scott a letter referring to the discrepancies in the capital accounts for the partners holding similar percentage shares in Leder Enterprises and requesting (1) complete tax returns for Leder Enterprises for the years 2009-2012, (2) Schedules K-1 for all years after the capital accounts began to diverge and (3) a copy of the Alleged Partnership Agreement. A copy of the letter is attached hereto as **Exhibit I**.

79. In January and February 2014, Koblenz sent emails to Scott following up on the December request for information. Koblenz copied Kebbe on the emails. In both emails, Koblenz again expressed frustration over Irving and Kebbe's ongoing and repeated failures to respond promptly (or even reasonably) to Donna's repeated requests for basic but crucial documents and financial information pertaining to Leder Enterprises. Copies of the emails, dated January 24, 2014 and February 5, 2014, are attached hereto as **Exhibits J and K**, respectively.

80. Although the tax returns and Schedules K-1 requested by Koblenz had been filed with the IRS, in February, 2014, Kebbe informed Koblenz that Kebbe would have to communicate further with Irving and Scott before the requested information could be provided.

A copy of the email from Kebbe to Koblenz, dated February 5, 2014, is annexed hereto as **Exhibit L**.

81. On or about February 12, 2014, Koblenz received copies of the tax documents for Leder Enterprises from 2004 through 2012, including Schedules K-1. The Alleged Partnership Agreement was not provided.

82. On or about March 20, 2014, Koblenz sent a letter to Kebbe stating that the tax information provided did not explain the divergence in the capital accounts amongst partners holding identical partnership interests, and requesting a further explanation. A copy of the letter from Koblenz, dated March 20, 2014, is attached hereto as **Exhibit M**.

83. On or about March 24, 2014, Kebbe sent a letter to Koblenz (the "March Letter"). The March Letter did not enclose additional financial records explaining the source of the capital account discrepancies or a copy of the Alleged Partnership Agreement. Like the previous responses by Irving and Kebbe to Donna's multiple requests for information, it was vague and unresponsive. A copy of the March Letter, dated March 24, 2014, is annexed hereto as **Exhibit N**.

84. After initially denying the existence of the shortfall in Donna's account, Irving has since admitted that such a discrepancy does in fact exist.

85. However, to date, Irving has failed to provide any plausible explanation for the almost \$50,000 shortfall in Donna's capital account and has refused to correct it.

86. Rather, Irving has repeatedly claimed that the discrepancy must be the result of the timing of Donna's deposit of the distribution checks; a claim that defies logic and could be easily disproven if Irving were to comply with his duties as managing partner and provide Donna with the financial books and records she has repeatedly requested.

87. At no point has Donna received a check for the \$49,542 discrepancy in her capital account.

88. Irving has repeatedly violated his fiduciary duties as the managing partner of Leder Enterprises by failing, time and again, to provide or grant Donna reasonable access to even the most basic documentation and information of the partnership.

89. His responses to her repeated inquiries and requests have been unreasonably delayed and facially deficient, such that Donna has been utterly unable to meaningfully participate, or even understand, the operations of Leder Enterprises.

**Irving's Unlawful Denial of Donna's Request to Dissolve and Wind Up the Partnership at Will**

90. Because Leder Enterprises is a partnership at will with no written partnership agreement, Donna may request the dissolution of the partnership at any time.

91. On October 17, 2014, Donna, through counsel and by letter to Irving's counsel, requested, among other things, the immediate dissolution and winding up of Leder Enterprises, as well as a formal accounting of its assets, liabilities and affairs (the "Dissolution Letter"). A copy of the Dissolution Letter is attached hereto as **Exhibit O**.

92. On October 23, 2014, counsel for Irving responded to the Dissolution Letter and rejected Donna's request to dissolve the partnership, as well as her request for an accounting and distribution of capital contribution and partnership assets. A copy of this letter is attached hereto as **Exhibit P**.

93. To date, Irving has relied on the nonexistent Alleged Partnership Agreement (which none of the Partners can produce) to justify his unlawful refusal to dissolve Leder Enterprises. See Ex. P (Oct. 23. 2014 Letter from Kebbe).



94. Irving also has alleged that Donna's mere request for dissolution violates the Alleged Partnership Agreement and constitutes a breach of fiduciary duty, and yet neither he nor any of the other Partners can produce a single copy of this Alleged Partnership Agreement or even describe its most basic terms in anything but the most threadbare of manner.

95. Irving cannot honestly expect Donna, or this court, to allow him to unilaterally dictate the inner workings of Leder Enterprises based solely on the terms of an Alleged Partnership Agreement that never even existed in the first place.

**FIRST CAUSE OF ACTION AGAINST IRVING AND LEDER ENTERPRISES**  
**(For a Declaratory Judgment of Dissolution and the Winding Up of Leder Enterprises)**

96. Plaintiff hereby incorporates by reference paragraphs 1 through 95 of this Complaint as if fully set forth herein.

97. Upon information and belief, Leder Enterprises is a partnership at will.

98. Upon information and belief, there is no written partnership agreement governing Leder Enterprises, the relationship between the Partners or restraining their right to dissolve the partnership at any time.

99. By sending the Dissolution Letter to Irving, Plaintiff made a clear manifestation of her intent to withdraw from, and dissolve, Leder Enterprises.

100. Despite the clear manifestation of Plaintiff's intent and the propriety of her request to dissolve, Irving has refused to do so, giving rise to an actual controversy.

101. Plaintiff therefore requests a declaratory judgment of dissolution of Leder Enterprises as of October 17, 2014 and the winding up of its business and affairs.

**SECOND CAUSE OF ACTION AGAINST IRVING AND LEDER ENTERPRISES**  
**(For a Declaratory Judgment of Dissolution Pursuant to Section 63 of New York Partnership Law and the Winding Up of Leder Enterprises)**

102. Plaintiff hereby incorporates by reference paragraphs 1 through 101 of this Complaint as if fully set forth herein.

103. By his failure to provide Plaintiff access to partnership documents and records, by his failure to make proper distributions of partnership income and by his purported attempt to grant Mr. Siegel a partnership interest in Leder Enterprises without Plaintiff's consent, Irving is guilty of such conduct as tends to prejudicially affect the carrying on of the partnership's business and, as a result, it is no longer reasonably practical for Plaintiff to continue to carry on the business of Leder Enterprises in partnership with him.

104. Despite Donna's clear request to dissolve Leder Enterprises, Irving has refused, giving rise to an actual controversy.

105. Plaintiff therefore requests a declaratory judgment of dissolution and the winding up of its business and affairs on this alternative basis.

**THIRD CAUSE OF ACTION AGAINST IRVING AND LEDER ENTERPRISES**  
**(For a Declaratory Judgment that Paul Siegel is not a Partner in Leder Enterprises)**

106. Plaintiff hereby incorporates by reference paragraphs 1 through 105 of this Complaint as if fully set forth herein.

107. Upon information and belief, Leder Enterprises is a partnership at will.

108. Upon information and belief, at no point did Donna consent to the admission of Mr. Siegel as a partner of Leder Enterprises.

109. Donna cannot be forced into a partnership relationship with Mr. Siegel or anyone else without her consent.

110. Defendants continue to assert that Mr. Siegel is a partner in Leder Enterprises and that Donna consented to have him as such, despite a complete lack of evidence in support of either of these two contentions.

111. As such, there actual controversy between Donna and the Defendants as to Mr. Siegel's status with respect to Leder Enterprises.

112. Plaintiff therefore requests a declaratory judgment that Mr. Siegel is not, and never has been, a partner in Leder Enterprises.

**FOURTH CAUSE OF ACTION AGAINST IRVING AND LEDER ENTERPRISES**  
**(For a Formal Accounting of Leder Enterprises Pursuant  
to Section 44 of New York Partnership Law)**

113. Plaintiff hereby incorporates by reference paragraphs 1 through 112 of this Complaint as if fully set forth herein.

114. Plaintiff has been wrongfully excluded from partnership business and wrongfully denied possession of her lawful share of its property and income.

115. Irving has refused, and continues to refuse, to provide Plaintiff with access to critical partnership records and documents.

116. Irving has refused to remedy the approximately \$50,000 shortfall in Plaintiff's share of Leder Enterprises's income.

117. Plaintiff is therefore entitled to an immediate judicially supervised accounting of Leder Enterprises.

**FIFTH CAUSE OF ACTION AGAINST IRVING**  
**(For Breach of Fiduciary Duty)**

118. Plaintiff hereby incorporates by reference paragraphs 1 through 117 of this Complaint as if fully set forth herein.

119. As managing partner of Leder Enterprises, Irving has a fiduciary relationship with the other Partners pursuant to Section 43 of the New York Partnership Law and New York common law.

120. Irving has breached his duty to Plaintiff by: (a) failing to adequately respond to Plaintiff's repeated requests for copies of, or access to, partnership documents and records; (b) failing to correct the approximately \$50,000 shortfall in distributions of Plaintiff's pro rata share of partnership income; (c) refusing to dissolve Leder Enterprises as a partnership at will despite Plaintiff's clear manifestation of her intent to do so; (d) refusing to wind up Leder Enterprises; and (e) consistently excluding her from the management and affairs of Leder Enterprises.

121. As a direct result of Irving's breaches of fiduciary duty, Plaintiff has been damaged in an amount to be determined at trial.

**WHEREFORE**, Plaintiff respectfully requests judgment:

- a. On the First Cause of Action, a declaratory judgment that Leder Enterprises was effectively dissolved by Plaintiff on October 17, 2014.
- b. On the Second Cause of Action, in the alternative, a declaratory judgment that Leder Enterprises has been effectively dissolved by Irving's actions and their prejudicial effect on the carrying on of the Leder Enterprises's business and Plaintiff's ability to continue to carry on the business in partnership with Irving.
- c. On the Third Cause of Action, a declaratory judgment that Mr. Siegel is not, and never has been, a partner in Leder Enterprises.
- d. On the Fourth Cause of Action, an immediate and judicially supervised accounting of Leder Enterprises and its liabilities, assets and income.
- e. On the Fifth Cause of Action, damages in an amount to be determined at trial.

- f. Awarding Plaintiff such other and further relief as this Court deems just and proper including, but not limited to, payment of Plaintiff's attorneys' fees.

Dated: New York, New York  
January 6, 2015

TANNENBAUM HELPERN  
SYRACUSE & HIRSCHTRITT LLP

By:   
Joel A. Klarreich

900 Third Avenue  
New York, New York 10022  
(212) 508-6700 (phone)

*Attorneys for Plaintiff Donna Redel*