TO BE ARGUED BY:
LAWRENCE B. GOODMAN, ESQ.
TIME REQUESTED: 15 MINUTES

Supreme Court of the State of New York
Appellate Division:Second Department

GIL ZOHAR,
Plaintiff-Respondent-Appellant,

-against-

ALLEN L. LAROCK, DARIO PEREZ
and ZOHAR, LAROCK & PEREZ, LLP,
Defendants-Appellants-Respondents.

Appellate Division Docket Nos. 2016-11211 2017-05391 2017-07932

BRIEF FOR DEFENDANTS-APPELLANTS-RESPONDENTS

PETER S. THOMAS, P.C.
Attorneys for Defendants-Appellants-Respondents
108-18 Queens Boulevard, Suite 606
Forest Hills, New York 11375
(718) 896-7200

Appellate Counsel:

LAWRENCE B. GOODMAN, ESQ.
42 Broadway, Suite 1927
New York, New York 10004
(212) 725-5305

Supreme Court, Nassau County, Index No. 14826/10

DICK BAILEY SERVICE, Inc. · 1-800-531-2028 · dickbailey.com
[REPRODUCED ON RECYCLED PAPER]

SUPREME COURT OF THE STATE OF NEW YORK
APPELLATE DIVISION: SECOND DEPARTMENT

GIL ZOHAR,	:	
Plaintiff-Respondent-Appellant,	:	Index No. 14826/10
- against -	:	
ALLEN L. LAROCK, DARIO PEREZ, ZOHAR, LAROCK & PEREZ, LLP,	:	
Defendants-Appellants-Respondents.	:	

STATEMENT PURSUANT TO CPLR 5531

1. The index number of this action is 14826/10.

2. The names of the original parties are set forth in the above caption. There has been no change in the parties.

3. This action was commenced in the Supreme Court, Nassau County.

4. This action was commenced on or about August 4, 2010 by filing a summons with notice. Plaintiff served a complaint on or about December 2, 2011. Defendants served their answer on or about April 11, 2012.

5. Plaintiff commenced this action for breach of a limited partnership agreement and for an accounting.

6. Defendants' appeals are (1) from so much of the Order of the Supreme Court, Nassau County (Bucaria, J.), entered on June 20, 2016, as (i) granted plaintiff's motion to compel further discovery; (ii) denied defendants' cross-motion to vacate the Court's sua sponte January 11, 2016 Order (Bucaria, J.) directing further discovery; and (iii) sua sponte vacated the Court's November 16, 2015 Order (Bucaria, J.) and, upon vacatur, (a) granted plaintiff's motion

for summary judgment to the extent of ordering an accounting; and (b) determined how plaintiff's interest in defendant Zohar, LaRock & Perez, LLP would be defined and calculated; (2) from the Order of the Supreme Court, Nassau County (Bucaria, J.) entered on March 30, 2017, which denied defendants' motion to reargue the Court's prior Order dated June 16, 2016 (Bucaria, J.) and granted plaintiff's cross-motion for a discovery penalty "to the extent that defendants are to be precluded from offering evidence as to the attorney fee earned in those 16 cases, unless defendants produce closing statements within five days of service of a copy of this order"; and (3) from the Corrected Order of the Supreme Court, Nassau Count (Bucaria, J.) entered on July 27, 2016.

7. This appeal is on the appendix method.

TABLE OF CONTENTS

Page

BRIEF OF DEFENDANTS-APPELLANTS-RESPONDENTS

PRELIMINARY STATEMENT

Defendants-appellants-respondents Allen L. LaRock, Dario Perez and Zohar, LaRock & Perez, LLP ("defendants") respectfully submit this brief in support of their appeal from (1) so much of the orders of the Supreme Court, Nassau County (Bucaria, J.) dated June 16, 2016 (A. 3-7)[1] and July 25, 2016 (the corrected order) (A. 16-20), which sua sponte vacated the order of the same Court and Justice dated November 16, 2015 and, upon vacatur (a) granted plaintiff's motion for summary judgment to the extent of ordering an accounting; and (b) determined how plaintiff's interest in the former partnership of Zohar, LaRock and Perez, LLP would be defined and calculated; and (2) so much of the order of the Supreme Court, Nassau County dated March 28, 2017 (Bucaria, J.) (A. 10-13) as denied defendants' motion to reargue the court's prior June 16, 2016 order.

[1] References to "A.___" are to the pages of the Joint Appendix on Appeal.

ISSUES PRESENTED FOR REVIEW

(1) Whether plaintiff is entitled to an accounting where neither party sought a judicial dissolution of the partnership, and the limited partnership agreement provides that the partnership is not dissolved by the withdrawal of a partner and a partner who leaves the partnership is entitled to a buy out price, and not an accounting?

In its order dated June 16, 2016 (A. 3-7) and corrected order dated July 25, 2016 (A. 16-20) , the Supreme Court sua sponte vacated its prior order dated November 16, 2015 and upon vacatur, granted plaintiff's motion for summary judgment "to the extent that plaintiff is entitled to an accounting of his interest in Zohar, LaRock and Perez as of August 3, 2010" (A. 6, 19).

(2) Whether the Supreme Court's definition as to how plaintiff's interest in the former partnership should be calculated was improper and contrary to the parties' Limited Partnership Agreement?

In its order dated June 16, 2016 (A. 3-7) and corrected order dated July 25, 2016 (A. 16-20) vacating its order of November 16, 2015, the Supreme Court sua sponte determined that upon an accounting, plaintiff's interest in the former firm would be "defined as i) 15% of the net attorney fees generated by open cases which settled after that date; ii) 25% of the net fees of any cases which

had settled as of August 3, 2010 but as to which the settlement proceeds had not been received, iii) 25% of the net book value of the firm's fixed assets, including the security deposit under the lease, iv) 50% of the balance in the firm's operating accounting as of August 1, 2005; and v) $4,750 return of capital" (A. 6, 19).

STATEMENT OF FACTS

This action arises out of a termination of a law firm partnership. Plaintiff and defendant LaRock were partners in Zohar & LaRock, a law firm (A. 128). Pursuant to a limited partnership agreement dated August 1, 2005 (the "Partnership Agreement") (A. 63-124), the plaintiff and defendant LaRock agreed that defendant Perez would become a partner and that plaintiff, Zohar and Perez would each own a one-third (33.33%) interest in the new firm of Zohar, LaRock & Perez, LLP (A. 3, 16-17, 74, 158).

The Partnership Agreement

Insofar as is pertinent to this appeal, Section 12.01 of the Partnership Agreement (A. 114-116), which governs dissolution, provides in pertinent part:

> 12.01 Dissolution. The company shall dissolve and its affairs shall be wound up upon the first to occur of the following:
>
> a. the written consent of a Required Interest;
>
> b. the expiration of the period fixed for the duration of the Company set forth in the Partnership Agreement; or
>
> c. the entry of a decree of judicial dissolution of the Company.
>
> The Company shall not be dissolved upon the . . . resignation . . of a Partner; provided, however, that such event will cause a dissolution if it occurs at a time when the Company has only one other Partner, unless within ninety (90) days after such event, the

remaining partner agrees to continue the business of the Company either (i) with a new Partner admitted to the Company (A. 114-115).

Section 15.01 of the Partnership Agreement (A. 120), entitled "Amendment or Modification", expressly provides that "[t]he Articles and this Agreement may be amended or modified from time to time only by a written instrument executed and agreed to by Partners holding 66% of the outstanding Points."[2]

The Initial Reduction of Plaintiff's Partnership Interest

Pursuant to a written amendment dated August 24, 2009 (A. 4, 12, 17, 42, 45, 129, 160), the Partnership Agreement was modified to reflect that defendants LaRock and Perez would thereafter own a 37.5% interest or "points" in the partnership and that Zohar would own 25%.

The Further Reduction of Plaintiff's Partnership Interest

At a partnership meeting held on July 29, 2010, defendants LaRock and Perez, the holders of a combined 75% interest in the partnership, elected to reduce plaintiff's partnership interest from 25% to 15% (A. 6, 12, 17, 42, 45, 131,

[2] Section 7.01 (b)(1) of the Partnership Agreement similarly provides that an "Amendment to this Agreement must be approved by Members having sixty-six percent (66%) of all outstanding Points" (A. 101).

160) and increase defendants LaRock and Perez's partnership interest to 42.5% each (A. 160).

Plaintiff's Withdrawal From the Partnership

On or about August 3, 2010, five days after the partnership meeting at which plaintiff's interest therein had been reduced to 15%, plaintiff left the partnership without providing any prior notice to defendants (A. 12). At that time, plaintiff unilaterally withdrew a total of $49,750.00 from the firm's corporate accounts without defendants' knowledge, permission or consent ($45,000.00 representing plaintiff's liquidated 25% interest in the firm's assets and $4,750.00 representing return of plaintiff's capital contribution to the firm) (A. 161). Plaintiff also wrote checks to both defendants for their purported share of the balance of the money left in the operating account (A. 161). Plaintiff did not return to the firm (161).

The Instant Action

On or about August 4, 2010, plaintiff commenced the instant action by filing a summons with notice (A. 125-126) to recover for "[b]reach of a Partnership Agreement and for an accounting" (A. 126). At no time prior to commencement of the action did plaintiff request an accounting of the firm's assets (A. 161-162).

On or about December 2, 2011, nearly a year and a half after he commenced the action, plaintiff finally served a complaint (A. 127-140) which alleged two causes of action. In the first cause of action (A. 127-137), plaintiff claimed that he was entitled to at least $1,000,000 in damages caused by defendants' alleged breach of the Partnership Agreement, and by defendants' improperly reducing his interest therein from 25% to 15%. The second cause of action (A. 137-139) sought an accounting of the partnership. Plaintiff's complaint did not seek a dissolution of the partnership.

In their answer (A. 141-149), defendants denied the material allegations of the complaint and interposed various affirmation defenses and counterclaims, including plaintiff's breach of contract and fraud.

Plaintiff's Lengthy Failure to Litigate This Action

After defendants served their answer, plaintiff took no steps to prosecute the case for several years. Plaintiff did not serve any discovery demands or follow up on his request for an accounting. Consequently, the matter was marked off calendar (143).

Thereafter, plaintiff moved to restore the case to active status (A. 150) By order dated July 28, 2014, the Supreme Court (Bucaria, J.) (A. 150) granted plaintiff's motion without opposition. The court certified the case "as

ready for trial" because of the parties' unexplained delay in prosecuting the case from October 19, 2012 to April 2, 2014 (A. 53, 150). The court directed plaintiff to file a note of issue within 90 days of the date of this order (A. 150).

On or about October 24, 2014, the plaintiff filed a note of issue (A. 53 163).

Defendants' Motion to Dismiss the Complaint and Plaintiff's Cross-Motion to Dismiss Defendants' Counterclaims

By notice of motion dated December 17, 2014, defendants moved to dismiss the complaint and thereafter plaintiff cross-moved to dismiss and/or for summary judgment dismissing defendants' counterclaims (A. 42, 43). Plaintiff contended that the limited partnership was dissolved, and that he is entitled to an accounting (A. 43).

The May 7, 2015 Order

In its Order dated May 7, 2015 (A. 41-43) (the "May 7 order"), the Supreme Court granted defendants' motion and dismissed the complaint. The court, in treating defendants' motion to dismiss as a motion for summary judgment, first concluded that defendants established prima facie that plaintiff was paid the buyout price based upon his 25% partnership interest and that plaintiff failed to raise a question of fact as to whether he received these payments. The

court went on to determine, in dicta, that "[t]he purported July 29, 2010 amendment of the limited partnership agreement, attempting to reduce Zohar's interest to 15% was invalid because it was not consented to by plaintiff" (A. 43). The court noted that neither party asserted a claim for dissolution of the limited partnership (A. 42).

Plaintiff's Motion to Reargue

By notice of motion June 29, 2015 (A. 164) plaintiff moved to reargue that portion of the May 7 order as dismissed the complaint, arguing that defendants' counsel had agreed that the partnership was dissolved and an accounting was necessary (A. 164-165). Plaintiff further argued that even if he was only entitled to the buyout price, an accounting was necessary to calculate the buyout sum (A. 165).

Defendants' Cross-Motion to Reargue

In opposition to plaintiff's motion, defendants argued that plaintiff's request for an accounting was not allowed by the Partnership Agreement, since it expressly provides that plaintiff's voluntary withdrawal from the partnership did not dissolve the partnership (A. 165).

Defendants cross-moved, in the event plaintiff's motion for rearguement was granted, to reargue that part of the May 7 order as determined

that defendants reduction of plaintiff's partnership interest to 15% was invalid, and to reinstate their counterclaims (A. 165). Defendants contended that the amendment which reduced plaintiff's partnership interest from 25% to 15% did not require plaintiff's consent, since the Partnership Agreement authorizes holders of at least 66% interest in the partnership to amend the Partnership Agreement (A. 165).

The November 16, 2015 Order

By Order dated November 16, 2015 (A. 44-46) (the "November 16 order"), the Supreme Court granted plaintiff's and defendants' respective motions for reargument, and upon reargument, simply stated, without explanation, that the motions are granted "to the extent of ordering an accounting" (A. 46).

The Court also reiterated its prior determination, again without explanation, that defendants "purported reduction of plaintiff's interest in the limited partnership was improper" (A. 46).

The January 11, 2016 Conference

On January 11, 2016, counsel for the parties appeared in court for a conference. At the conference, the Court, over defense counsel's objection, issued a so-ordered , sua sponte "stipulation" (the "January 11 order"), directing the parties to "conduct post note of issue discovery as to assets, liabilities, income and

expenses of defendant Zohar, LaRock & Perez, LLP from [the] period 8/1/05 to 7/31/10." The January 11 order further provided that there "shall be no further discovery" (A. 47)

Plaintiff's Motion to Compel and Defendants' Cross-Motion to Vacate the January 6, 2016 Order

Thereafter, plaintiff made a motion to compel further discovery (A. 30-40) and defendants cross-moved (A. 48-62) to vacate the Court's sua sponte January 11, 2016 order and stay this matter pending the hearing and determination of defendants' appeal from the May 7 and November 16 orders.

The June 16, 2016 Order

By Order dated June 16, 2016 (the "June 16 order") (A. 3-7), the Supreme Court, Nassau County (Bucaria, J.) granted plaintiff's motion to compel to the extent of directing defendants to produce the closing statements for any of the 179 cases which settled after August 3, 2010 within fifteen days of service of a copy of the order. The order also directed defendants (mistakenly identified as plaintiffs) to produce within that time the retainer agreements only for those cases shared with other counsel (A. 7).

The June 16 order denied defendants' cross-motion to vacate the January 11 order and for a stay of the proceedings pending defendants' appeal (A.

3, 7).

The June 16 order sua sponte vacated the November 16 order. Upon vacating that order, the Court reversed its prior determination and concluded that defendants' reduction of plaintiff's partnership interest from 25% to 15% was "valid" because "LaRock and Perez controlled 75% of the partnership" (A. 6).

The Court, however, in adhering to its November 16 order, concluded that plaintiff is entitled to an accounting of his interest in Zohar, LaRock & Perez as of August 3, 2010 "regardless of [] provision in Article 12 of [the Partnership Agreement] that the partnership would not be dissolved and that defendants LaRock and Perez could continue the practice" (A. 6).

The court, without citing to any provisions of the Partnership Agreement, went on to describe how the accounting would be performed and how plaintiff's interest therein would be defined and calculated (A. 6).

The court subsequently issued a corrected order dated July 25, 2016 (A. 16-20) (the "July 25 order"), which merely corrected a few grammatical and spelling errors in the June 16 order, but did not make any substantive changes to that order.

This Court Stays the Trial

With the trial scheduled on November 14, 2016, defendants moved in this Court for, inter alia, a stay of trial pending hearing and determination of defendants' perfected appeal and forthcoming appeal from the June 16 order, and to calendar the appeals from the May 7 and November 16 orders with the appeal from the June 16 order.

By order dated November 16, 2016, this Court granted defendants' motion to the extent of staying the trial pending the hearing and determination of defendants' appeals and directed that the appeals be heard together and be argued or submitted on the same date.

Defendants' Motion to Reargue the June 16, 2016 Order

By notice of motion dated November 23, 2016 (A. 21-22) defendants moved to reargue the June 16 order. Defendants argued, inter alia, that in determining how plaintiff's interest in the former form would be defined and calculated, the court improperly rewrote the Partnership Agreement (A. 24-26).

Plaintiff's Cross-Motion for Relief Under CPLR 3126

By notice of cross-motion dated January 19, 2017 (A. 192-193), plaintiff cross-moved for relief pursuant to CPLR 3126 upon the ground that defendants had failed to provide all of the closing statements as required by the

June 16 order. In support of his cross-motion and in opposition to defendants' motion, plaintiff submitted, inter alia, an affirmation from his attorney, Floyd Grossman, Esq., in which counsel did not address, let alone overcome defendants' showing that the court's definition as to how the accounting should proceed and plaintiff's interest in the former partnership be calculated was not consistent with the Partnership Agreement.

The March 28, 2017 Order

By order dated March 28, 2017, the Supreme Court, Nassau County (Bucaria, J.) (A. 10-13), inter alia, denied defendants' motion, concluding, without explanation, that defendants "failed to establish that the court overlooked or misapprehended any mater of fact or law in deciding the prior motion" (A. 13).

POINT I

PLAINTIFF IS NOT ENTITLED TO AN ACCOUNTING

Defendants respectfully submit that plaintiff is not entitled to an accounting and the complaint should be dismissed for the reasons set forth in defendants' brief (A. 151-174) submitted in support of their pending appeal from the May 7, 2015 order (A. 41-43) and November 16, 2015 order (A. 44-46).

POINT II

ALTERNATIVELY, IF PLAINTIFF IS ENTITLED TO AN ACCOUNTING, THE SUPREME COURT IMPROPERLY DEFINED HOW THE ACCOUNTING WOULD BE PERFORMED AND HOW PLAINTIFF'S INTEREST IN THE FORMER PARTNERSHIP SHALL BE CALCULATED

It is well settled that members of a partnership may include within their written contract "any agreement they wish concerning the sharing of profits and losses, priorities of distribution on winding up of the partnership affairs and other matters," as long as no part of the agreement conflicts with "prohibitory provisions of the statutes or of rules of the common law relating to partnerships, or considerations of public policy." Lanier v. Bowdoin, 282 N.Y. 32, 38 (1939); Bailey v. Fish & Neave, 30 A.D.3d 48, 52, 814 N.Y.S.2d 104 (1st Dep't 2006), affd, 8 N.Y.3d 523 (2007) ("It is a long-settled principle in New York law that partners are allowed to agree among themselves how their partnership will be governed, and that § 40 (of the Partnership Law) is a default provision only applicable absent such an agreement"); Urban Archaeology Ltd. v. Dencorp Investments, Inc., 12 A.D.3d 96, 102, 783 N.Y.S.2d 330 (1st Dep't 2004); see generally Corr v. Hoffman, 256 N.Y. 254 (1931) (on organization of partnership, partners could determine manner in which accounting between them should be

had, and could, on statement of account, fix amount due to each).

Here, in the event this Court determines that plaintiff is entitled to an accounting, it should conclude that the Supreme Court erred by concluding that plaintiff's interest in Zohar, LaRock & Perez as of August 3, 2010, is "defined as i) 15% of the net attorney fees generated by open cases which settled after that date; ii) 25% of the net fees of any cases which had settled as of August 3, 2010 but as to which the settlement proceeds had not been received, iii) 25% of the net book value of the firm's fixed assets, including the security deposit under the lease, iv) 50% of the balance in the firm's operating accounting as of August 1, 2005; and v) $4,750 return of capital" (A. 6)

By completely ignoring the fact that the Partnership Agreement contains clear and unambiguous provisions as to how the financial interest of a leaving partner shall be calculated, the Supreme Court improperly rewrote the Partnership Agreement. Welsbach Elec. Corp. v. MasTec N. Am., Inc., 7 N.Y.3d 624, 629, 825 N.Y.S.2d 692 (2006) ("Where an agreement is clear and unambiguous, a court is not free to alter it and impose its personal notions of fairness"); Urban Archaeology Ltd. v. Dencorp Investments, Inc., 12 A.D.3d 96, 103, 783 N.Y.S.330 (1st Dep't 2004) (where "the detailed partnership agreement [was] a complete expression of the partners' intentions", the court "was without

power to rewrite its terms"); Heritage Co. of Massena v. La Valle, 199 A.D.2d 1036, 605 N.Y.S.2d 613, 614 (4th Dep't 1993) (court could not rewrite partnership agreement to disqualify partner from voting on partnership decision to file suit, where detailed partnership agreement was complete expression of partners' intentions); Doer v. La Pierre, 226 N.Y.S.2d 949 (Sup Ct. Westchester Co. 1962) (court may not rewrite agreement between members of partnership, and language of their contract is controlling even where wisdom of contract is questionable); see generally Vermont Teddy Bear Co. v. 538 Madison Realty Co., 1 N.Y.3d 470, 775 N.Y.S.2d 765 (2004) (courts should be extremely reluctant to interpret an agreement as impliedly stating something which the parties have neglected to specifically include; hence, courts may not by construction add or excise terms, nor distort the meaning of those used and thereby make a new contract for the parties under the guise of interpreting the writing).

Article 3 of the Partnership Agreement, entitled "Membership; Disposition of Interest" sets forth, in comprehensive fashion, how an outgoing member's interest in the firm may be calculated. Such an interest may necessarily require a determination of the individual's buy out share, which is to be paid out in accordance with detailed provisions set forth in section 3.09 (A. 83-86) is predicated upon a determination of the firm's net book value. Article 1 of the

Partnership Agreement, entitled "Definitions" (A. 63-74) provides that determination of the firm's net book value requires calculating the estimated value of the company's personal injury file inventory "as estimated by an independent legal auditor agreed upon by the Partners" (A. 70-71). The court is not an independent legal auditor.

The court's shorthand, ill conceived approach to a complex issue, failed to comprehend that plaintiff's interest in the former firm – to the extent he is entitled to a sum beyond the money he unilaterally helped himself to when he departed the firm – is not simply an interest in particular cases, but rather his overall interest in the partnership, with the value of the firm's cases being a single component, not the end all be all, in the calculation.

In addition, by blanketly awarding plaintiff 15% of the net attorney fees generated by open cases which settled after August 3, 2010, the court failed to appreciate that the calculation of plaintiff's interest in the attorney's fees generated by open cases necessarily requires consideration as to the relative contributions made by the former firm and the new firm (LaRock & Perez, LLP) on each case. If this provision of the court's order, which is contrary to the parties' agreement, is permitted to stand, plaintiff will most likely be awarded a disproportionately greater share – a potential windfall – of the attorney's fee in cases where the

majority of the work was actually performed by the new firm after plaintiff left the old firm.

Adding insult to injury, the court did not address or even consider that the liabilities of the former firm necessarily must be part of any calculation of plaintiff's interest in the former firm, including the liabilities associated with the firm's open cases and its operation, such as the firm's leases and other obligations.

Accordingly, to the extent plaintiff is entitled to an accounting, the orders appealed from should be reversed, and the matter remitted to the Supreme Court with the directive that the accounting be performed in accordance with the Partnership Agreement.

CONCLUSION

FOR THE FOREGOING REASONS, THE ORDERS DATED JUNE 20, 2016, JULY 25, 2016 AND MARCH 28, 2017, TO THE EXTENT APPEALED FROM BY DEFENDANTS:

(1) SHOULD BE REVERSED;

(2) PLAINTIFF'S MOTION FOR SUMMARY JUDGMENT TO THE EXTENT OF ORDERING AN ACCOUNTING SHOULD BE DENIED AND THE COMPLAINT DISMISSED;

(3) ALTERNATIVELY, TO THE EXTENT PLAINTIFF IS ENTITLED TO AN ACCOUNTING, DIRECTING THAT SUCH ACCOUNTING BE CONDUCTED IN ACCORDANCE WITH THE PARTNERSHIP AGREEMENT AT ISSUE HEREIN

Dated: New York, New York
August 18, 2017

Respectfully submitted,

PETER S. THOMAS , P.C.
Attorneys for Defendants-Appellants-Respondents
108-18 Queens Boulevard, Suite 606
Forest Hills, New York 11375
(718) 896-7200

APPELLATE COUNSEL:

_____

LAWRENCE B. GOODMAN, ESQ.
42 Broadway, Suite 1927
New York, New York 10004
(212) 725-5305

CERTIFICATE OF COMPLIANCE

I hereby certify pursuant to 22 NYCRR § 670.13 that the foregoing appellants' brief was prepared on a computer.

A proportionally spaced typeface was used, as follows:

Name of typeface:	Times New Roman
Point size:	14
Line spacing:	Double

The total number of words in this appellants' brief, inclusive of point headings and footnotes and exclusive of pages containing the table of contents, table of citations, proof of service, certificate of compliance, or any authorized addendum containing statutes, rules, regulations, etc., is 3,698.

Dated: New York, New York
August 18, 2017

LAWRENCE B. GOODMAN, ESQ.
Appellate Counsel for Defendants-Appellants-Respondents
42 Broadway, Suite 1927
New York, New York 10004
(212) 725-5305