

**IN THE CIRCUIT COURT FOR THE 11<sup>TH</sup>  
JUDICIAL CIRCUIT IN AND FOR MIAMI-DADE  
COUNTY, FLORIDA**

**GENERAL JURISDICTION DIVISION**

J.B. HARRIS, P.A.,

Plaintiff

vs.

CASE NO.: ~~2018-019879~~-CA-01

HOWARD & ASSOCIATES, P.A.,  
a Florida Professional Association,  
and PHILLIP TIMOTHY HOWARD, ESQ.,  
NEIL EPSTEIN, TOM WOODS,  
JACQUILINE SACS, BARBARA ULRICH  
and WENDY GOULD, individually,

Defendants.

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**COMPLAINT FOR DAMAGES  
DECLARATORY RELIEF AND DEMAND FOR JURY TRIAL**

**COMES NOW** Plaintiff J.B. Harris, P.A., by and through undersigned counsel and pursuant to the Florida Rules of Civil Procedure, hereby sues Defendants HOWARD & ASSOCIATES, P.A., a Florida Professional Association, PHILLIP TIMOTHY HOWARD, ESQ., NEIL EPSTEIN, TOM WOODS, JACQUILINE SACS, BARBARA ULRICH and WENDY GOULD, individually, for damages, and for a

Declaratory Judgment, and in support thereof states as follows:<sup>1</sup>

**JURISDICTION AND VENUE**

1. The events complained of below give rise to damages in excess of \$15,000, exclusive of interest, costs and attorney's fees.

2. The court has jurisdiction over the parties to this matter, because the primary Defendants are residents of Florida, they do business in Miami-Dade County, Florida, and the events complained of below are derivative of a preexisting suit filed in this circuit titled, *JACQUELINE SACS, BARBARA ULRICH AND WENDY GOULD, as Personal Representatives of the ESTATE OF STANLEY GOULD v. R. J. REYNOLDS TOBACCO COMPANY, et al.*, CASE NO. 2015-025339-CA-1 (25).

3. Venue is proper because the Plaintiff resides in Miami-Dade County, Florida.

4. All conditions precedent for bringing this suit have been met.

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<sup>1</sup> JACQUILINE SACS, BARBARA ULRICH and WENDY GOULD are Defendants herein as interested parties and for jurisdictional purposes only.

## **PARTIES**

5. At all times relevant, Plaintiff J.B. Harris, P.A. (hereinafter "HARRIS") was and is a law firm organized and existing under the laws of the state of Florida.

6. At all times relevant, HARRIS was and is counsel of record for Plaintiffs JACQUELINE SACS, BARBARA ULRICH and WENDY GOULD (hereafter individually and collectively referred to as "SACS"), in the above referenced action, CASE NO. 2015-025339-CA-1 (25).

7. At all times relevant, Defendant HOWARD & ASSOCIATES, P.A., a Florida Professional Association (hereafter "H&APA"), was and is a law firm organized and existing under the laws of the state of Florida.

8. At all times relevant, Defendant PHILLIP TIMOTHY HOWARD, ESQ. (hereafter "HOWARD"), was and is a lawyer licensed to practice law in the state of Florida. HOWARD is the owner and director of Defendant H&APA. (Where appropriate H&APA and HOWARD are individually and collectively referred to hereafter as "HOWARD".)

9. At all times relevant, Defendant NEIL EPSTEIN (hereafter “EPSTEIN”), was and is a paralegal with a law degree employed by H&APA.

10. At all times relevant, Defendant TOM WOODS (hereafter “WOODS”), was and is believed to be an administrative employee of H&APA.

11. At all times relevant, Defendant JACQUILINE SACS availed herself of the court’s jurisdiction by filing the above captioned lawsuit against R.J. REYNOLDS TOBACCO CO., *et al.*, and is an interested party in the present law suit.

12. At all times relevant, Defendant BARBARA ULRICH availed herself of the court’s jurisdiction by filing the above captioned lawsuit against R.J. REYNOLDS TOBACCO CO., *et al.*, and is an interested party in the present law suit.

13. At all times relevant, Defendant WENDY GOLD availed herself of the court’s jurisdiction by filing the above captioned lawsuit against R.J. REYNOLDS TOBACCO CO., *et al.*, and is an interested party in the present law suit.

## **ALLEGATIONS COMMON TO ALL COUNTS**

14. Commonly referred to as an *Engle-progeny* plaintiff, the decedent STANLEY GOULD is a member of a class of individual smokers who suffered personal injuries arising from their addiction to cigarettes containing nicotine, defined in *Engle v. R.J Reynolds Tobacco Co., et. al*, Case No.: 94-08273-CA-24 (Fla. 11th Jud. Cir.), as modified and affirmed by the Florida Supreme Court in *Engle v. Liggett Group, Inc.*, 945 So.2d 1246 (FL 2006).

15. On or before January 11, 2008, SACS as Co-Personal Representatives retained HARRIS to represent them and the ESTATE of STANLEY GOULD, their late father, as *Engle-progeny* Plaintiffs pursuant to the terms of a contingent fee retainer agreement signed by both SACS and HARRIS.

16. Initially, SACS was part of a multi-plaintiff Complaint that HARRIS filed against five major U.S. cigarette manufacturers titled, *NANCY FERNANDEZ, as Personal Representative of the Estate of OLGA SANZO et al. v. R.J. Reynolds Tobacco Co. et al.*, Case No.: 08-01231 CA (25) (Fla. 11<sup>th</sup> Jud. Cir.).

17. On or about October 26, 2015, Harris "severed" SACS's individual suit from the multi-plaintiff Complaint and thereafter

filed a new individual Complaint on behalf of SACS titled, *JACQUELINE SACS et al., as Personal Representatives of the Estate of STANLEY GOULD v. R.J. Reynolds Tobacco Co. et al.*, Case No.: 2015-025339 CA 1 (25).

18. On or about January 20, 2017, HARRIS entered into a Joint Prosecution and Fee Sharing Agreement (hereafter the “JPA”) with H&APA and HOWARD, wherein HARRIS and HOWARD agreed to represent as co-counsel, for a negotiated division of fees, certain *Engle*-progeny clients who HARRIS had brought to H&APA, including SACS, whose cases the parties had or planned to activate.<sup>2</sup>

19. Thereafter, on or about August 14, 2017, SACS entered into an Amended Contract for Legal Representation, appointing HARRIS, HOWARD, Carlos Santisteban, P.A. and Douglas Eaton and William Wolk of Eaton & Wolk, P.A., as her counsel.

20. From its inception, HOWARD’s true scheme under the JPA was to usurp HARRIS’s clients.

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<sup>2</sup>“Activation” is a term of art employed by the parties to acknowledge that in the context of an *Engle*-progeny case, discovery has commenced and a case is set for trial.

21. For one thing, HOWARD fraudulently induced HARRIS to enter into the JPA by representing to HARRIS that HOWARD would "pay all cost" of litigation, knowing full-well HOWARD could ill-afford to do so, while HARRIS would spearhead all pre-trial matters, as well as assist in trying the cases.

22. For another, HOWARD willfully, wantonly, recklessly and intentionally, and with the intent to defraud HARRIS and certain creditors of HOWARD, used HARRIS's client list as collateral to borrow millions of dollars from creditors without HARRIS's knowledge or consent.

23. HOWARD then employed these sums, not to fund the operations of H&APA, but to finance harebrained schemes, from risky real estate ventures to a virtual reality technology startup.

24. Significantly, HOWARD failed to meet his financial obligations under the SACS Contract for Representation, as well as others in which the firm of Richard J. Diaz, P.A. remained as co-counsel following the execution of the JPA.

25. By failing to pay litigation costs when due, not only did HOWARD prejudice his own clients in the process, he also placed

the onus on the Diaz firm to clean up the financial collateral damage left by HOWARD.

26. Commencing on or about November 2017, H&APA began a death spiral into financial collapse.

27. H&APA was unable to pay its bills, failed to make payroll in a timely manner and even bounced checks made out to its office landlords and to HARRIS.

28. Unable to pay HARRIS his paycheck and the cost of litigation, HOWARD breached and revoked the terms of the JPA, thereby terminating HARRIS's co-counsel arrangement with HOWARD.

29. By December 31, 2017, H&APA was effectively out of business. As proof, HOWARD (i) lost all of his employees due to his inability to make payroll; (ii) the lights were off at H&APA's main office in Tallahassee, leaving HOWARD to work from home; and (iii) by the grace of the landlord in Ft. Lauderdale, HARRIS was allowed to occupy H&APA's vacant offices to search for work elsewhere, even though HOWARD was three months in arrears on the rent at that location.



30. As a result, on or about February 2, 2018, HARRIS filed a Bar complaint against HOWARD for a variety of ethical violations of the Rules Regulating the Florida Bar.

31. On or about February 6, 2018, Kimberly Poling, a former employee of the H&APA in Ft. Lauderdale, also filed a Bar complaint against HOWARD. (Exhibit "A").

32. Unable to make his contributions to costs in the SACS case,<sup>3</sup> SACS terminated HOWARD's representation on March 6, 2018, stating in an email to HOWARD:

It has come to our attention that your firm has closed its doors and that you are no longer in business. Effective immediately you are no longer counsel for me and my sisters, and for the estate of our late father Stanley Gould. We hereby release you of all further duties as our attorney. Please file whatever paperwork necessary to withdraw your representation. (Exhibit "B").

33. Thereafter, in April 2018, SACS signed an Amended Contract for Representation, renewing as her counsel HARRIS, Santisteban and Eaton & Wolk, and also adding to the group Richard

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<sup>3</sup> Owing everyone from experts to court reporters, HOWARD has left unpaid case costs in SACS totaling \$8,842.4.1

J. Diaz, P.A. as her lawyer (hereafter “Co-Counsel”).

34. Under the Amended Contract for Representation, HARRIS asked HOWARD to sign the agreement consenting to and acknowledging the following:

On March 16, 2018. Jacqueline Sacs, Wendy Gould and Barbara Ulrich, as Personal Representatives of the Estate of Stanley Gould terminated the representation of Howard & Associates, P.A. Any claims for compensation Howard & Associates may have are strictly limited to *quantum meruit* and any costs Howard & Associates, P.A. may have contributed to this case prior to its termination as counsel, which will not be paid to Howard & Associates, P.A. unless and until money damages are awarded to the Plaintiff, and all fees and costs are awarded and paid at the end of the litigation, including all Appeals. Any money paid to Howard & Associates will be made after all other attorneys are paid their portion of the net fees and costs.

35. Rather than acknowledge this provision, assist SACS with the orderly transition of the case and cooperate with HARRIS and Co-Counsel, HOWARD refused to sign the acknowledgement.

36. Instead, HOWARD used this time to plot his revenge.

37. On June 1, 2018, Kimberly Polling filed a Rebuttal to

HOWARD's Answer to Poling's initial Bar Complaint. (Exhibit "C").

38. Poling's Rebuttal is a damning indictment of HOWARD's dubious ethical and legal practices as a lawyer, not only while HARRIS and Poling were at H&APA, but also preceding their involvement.

39. The same day Poling filed her Rebuttal, HARRIS notified the Bar that he, too, was joining in Poling's response.

40. **Six days later**, on June 6, 2018, EPSTEIN contacted HARRIS's Co-Counsel Carlos Santisteban by phone and announced, "JB doesn't know it yet, but we are in the process of executing new retainer agreements with the Goulds [SACS] and having JB fired as counsel of record."

41. **Two days after that**, on June 8, 2018, HOWARD emailed a correspondence to HARRIS and Co-Counsel stating, "Attached please correspondence [sic] and that [sic] Authority to Represent and Termination of your representation of Jacqueline Sacs, Wendy Gould and Barbara Ulrich concerning the estate of Stanley Gould and the action filed in Dade County, Case No. 2015-025339-CA-01."

42. Affixed to HOWARD's email was a jerry-rigged retainer agreement that looks conspicuously similar to the one SACS signed with HARRIS and Co-Counsel. (Exhibit "D")

43. What could not be more obvious, however, was the timing of EPSTEIN's communication to Santisteban on June 6, 2018, and HOWARD's correspondence to HARRIS and Co-Counsel that followed on June 8<sup>th</sup>.

44. EPSTEIN's conversation with Santisteban and HOWARD's correspondence to HARRIS and Co-Counsel not only is proof positive of HOWARD's retaliation against HARRIS for joining in Poling's Rebuttal. It also is proof positive that HOWARD, EPSTEIN and WOODS communicated directly with SACS immediately after HARRIS joined in Poling's Rebuttal, to improperly solicit SACS as their clients, by surreptitiously skulking behind the backs of HARRIS and Co-Counsel to do so.

45. Rules 4-7.18 (b) and 2(b)(1)(B) and (F) of the Rules Regulating the Florida Bar, are abundantly clear on the issue of solicitation:

**Solicitation.** Except as provided in subdivision (b) of this rule, **a lawyer may**

**not: (1) solicit in person, or permit employees or agents of the lawyer to solicit in person on the lawyer's behalf, professional employment from a prospective client . . .** The term "solicit" includes contact in person, by telephone, by electronic means that include real-time communication face-to-face such as video telephone or video conference, or by other communication directed to a specific recipient . . . **[where] the lawyer knows or reasonably should know that the person to whom the communication is directed is represented by a lawyer in the matter . . . [and] the lawyer knows or reasonably should know that the physical, emotional, or mental state of the person makes it unlikely that the person would exercise reasonable judgment in employing a lawyer . . .** (emphasis added).

46. HOWARD, deviously, deceptively, covertly and in concert with EPSTEIN and WOODS, violated Rules 4-7.18 (b) and 2(b)(1)(B) and (F), by soliciting the SACS clients who (i) had previously terminated HOWARD's representation; (ii) were represented by HARRIS and Co-Counsel at the time HOWARD or his employees made the solicitation; and (iii) were not in an emotional or mental state where SACS could "exercise reasonable judgement" in terminating HARRIS and Co-Counsel who, unlike HOWARD, are

experts in *Engle*-progeny litigation.

47. Accordingly, not only does HOWARD's, EPSTEIN's and WOODS' interference with a valid, preexisting, signed retainer agreement between and among SACS, HARRIS and Co-Counsel constitute Tortious Interference with Contract under the law, doing so was also was illegitimate, improper and violative of the Rules Regulating the Florida Bar.

48. Further, given HOWARD's devious, deceptive and dishonest means by which he obtained SACS as a his clients, render his agreement to represent SACS itself null and void as a matter of public policy. See, e.g., *Chandris v. Yanakakis*, 668 So.2d 180, 186 (Fla.1995) (contingent fee agreements entered into by members of the Florida bar but which do not comply with regulations regulating contingent fee agreements are void as against public policy).

49. HOWARD's actions in soliciting SACS also violated Rule 4-8.4(d), by his "engag[ing] in conduct in connection with the practice of law that is prejudicial to the administration of justice."

50. HOWARD not only willfully, wantonly, recklessly and intentionally preyed on the vulnerabilities of the SACS clients, by

promising SACS services and resources HOWARD cannot and will not deliver. HOWARD also failed to inform SACS that (i) HOWARD himself has never tried an *Engle*-progeny case, whereas HARRIS and Diaz have tried at least six; (ii) HOWARD does not have the financial resources to try an *Engle*-progeny case; and (iii) HOWARD is unlikely to take any action on their behalf whatsoever, insofar as he is in Tallahassee and the case is filed in Miami-Dade County.

51. Accordingly, on or about June 6, 2018, H&APA, and HOWARD, EPSTEIN and WOODS, individually and in concert, did willfully, wantonly, recklessly and intentionally act to deprive HARRIS of his rights under the Authority to Represent SACS dated March 2018, and to interfere with his relationship with SACS by (i) convincing SACS to sign an illegal and unenforceable contract; (ii) that is null and void as a matter of public policy; (iii) the effect of which was to surreptitiously remove HARRIS and Co-Counsel's representation; and (iv) in a manner that violates Rules 4-8.4 (d) and 4-7.18 (b) and 2(b)(1)(B) and (F), of the Rules Regulating the Florida Bar.

## COUNT I

### **TORTIOUS INTERFERENCE WITH ATTORNEY CLIENT CONTRACT FOR REPRESENTATION AS TO H&APA, HOWARD, EPSTEIN AND WOODS**

52. Harris realleges each and every allegation set forth in paragraphs 1-51 above as if fully set forth herein.

53. On or before January 11, 2008, SACS and HARRIS entered into a valid attorney-client relationship pursuant to the terms of a contingent fee retainer agreement.

54. Pursuant to this agreement, HARRIS filed a multi-party law suit on behalf of SACS and others titled, *NANCY FERNANDEZ, as Personal Representative of the Estate of OLGA SANZO et al. v. R.J. Reynolds Tobacco Co. et al.*, Case No.: 08-01231 CA (25) (Fla. 11<sup>th</sup> Jud. Cir.).

55. HARRIS subsequently severed the SACS suit and refiled is as *JACQUELINE SACS, et al., as Personal Representatives of the ESTATE OF STANLEY GOULD v. R. J. REYNOLDS TOBACCO COMPANY, et al.*, CASE NO. 2015-025339-CA-1 (25).

56. Thereafter, on August 14, 2017, SACS retained HARRIS, HOWARD, Carlos Sanisteban, P.A., and Douglas Eaton and William Wolk of Eaton & Wolk, P.A.



57. On March 6, 2018, SACS terminated HOWARD's representation under the August 14<sup>th</sup> contract for representation.

58. Thereafter, in April 2018, SACS signed an Amended Contract for Representation, renewing as their counsel HARRIS, Santisteban and Eaton & Wolk, and also adding to the group Richard J. Diaz, P.A. as her lawyer.

59. On or about February 2, 2018, HARRIS filed a Bar complaint against HOWARD for a variety of ethical violations of the Rules Regulating the Florida Bar.

60. On or about February 6, 2018, Kimberly Poling, a former employee of the H&APA in Ft. Lauderdale, also filed a Bar complaint against HOWARD.

61. On June 1, 2018, Kimberly Polling filed a Rebuttal to HOWARD's Answer to Poling's initial Bar Complaint.

62. The same day Poling filed her Rebuttal, HARRIS notified the Bar that he, too, was joining in Poling's response.

63. **Six days later**, on June 6, 2018, EPSTEIN contacted HARRIS's Co-Counsel Carlos Santisteban by phone and announced, "JB doesn't know it yet, but we are in the process of

executing new retainer agreements with the Goulds and having JB fired as counsel of record."

64. **Two days after that**, on June 8, 2018, HOWARD emailed a correspondence to HARRIS and Co-Counsel stating, "Attached please correspondence [sic] and that [sic] Authority to Represent and Termination of your representation of Jacqueline Sacs, Wendy Gould and Barbara Ulrich concerning the estate of Stanley Gould and the action filed in Dade County, Case No. 2015-025339-CA-01."

65. On or about June 6, 2018, H&APA, and HOWARD, EPSTEIN and WOODS, individually and in concert, did willfully, wantonly, recklessly and intentionally act to deprive HARRIS of his rights under the Authority to Represent SACS dated March 2018, and to interfere with his relationship with SACS by (i) convincing SACS to sign an illegal and unenforceable contract (ii) that is null and void as a matter of public policy; (iii) the effect of which was to surreptitiously remove HARRIS and Co-Counsel's representation; and (iv) in a manner that violated Rules 4-8.4 (d) and 4-7.18 (b) and 2(b)(1)(B) and (F), of the Rules Regulating the

Florida Bar.

66. Defendants' intentional, willful, reckless and wanton misconduct is the proximate cause of HARRIS's damages.

**WHEREFORE**, Plaintiff J.B. HARRIS, P.A., hereby demands judgment against the Defendants H&APA, HOWARD, EPSTEIN and WOODS, jointly and severally, for all damages, including but not limited to economic and consequential damages, and such other relief as this court may deem proper and just.

## **COUNT II**

### **CONSPIRACY TO COMMIT TORTIOUS INTERFERENCE WITH ATTORNEY CLIENT CONTRACT FOR REPRESENTATION AS TO H&APA, HOWARD, EPSTEIN AND WOODS**

67. Harris realleges each and every allegation set forth in paragraphs 1-51 above as if fully set forth herein.

68. On or before January 11, 2008, SACS and HARRIS entered into a valid attorney-client relationship pursuant to the terms of a contingent fee retainer agreement.

69. Pursuant to this agreement, HARRIS filed a multi-party law suit on behalf of SACS and others titled, *NANCY FERNANDEZ, as Personal Representative of the Estate of OLGA SANZO et al. v. R.J. Reynolds Tobacco Co. et al.*, Case No.: 08-01231 CA (25) (Fla. 11<sup>th</sup>

Jud. Cir.).

70. HARRIS subsequently severed the SACS suit and refiled is as *JACQUELINE SACS, et al., as Personal Representatives of the ESTATE OF STANLEY GOULD v. R. J. REYNOLDS TOBACCO COMPANY, et al.*, CASE NO. 2015-025339-CA-1 (25).

71. Thereafter, on August 14, 2017, SACS retained HARRIS, HOWARD, Carlos Sanisteban, P.A., and Douglas Eaton and William Wolk of Eaton & Wolk, P.A.

72. On March 6, 2018, SACS terminated HOWARD's representation under the August 14<sup>th</sup> contract for representation.

73. Thereafter, in April 2018, SACS signed an Amended Contract for Representation, renewing as their counsel HARRIS, Santisteban and Eaton & Wolk, and also adding to the group Richard J. Diaz, P.A. as her lawyer.

74. On or about February 2, 2018, HARRIS filed a Bar complaint against HOWARD for a variety of ethical violations of the Rules Regulating the Florida Bar.

75. On or about February 6, 2018, Kimberly Poling, a former employee of the H&APA in Ft. Lauderdale, also filed a Bar complaint

against HOWARD.

76. On June 1, 2018, Kimberly Polling filed a Rebuttal to HOWARD's Answer to Poling's initial Bar Complaint.

77. The same day Poling filed her Rebuttal, HARRIS notified the Bar that he, too, was joining in Poling's response.

78. **Six days later**, on June 6, 2018, EPSTEIN contacted HARRIS's Co-Counsel Carlos Santisteban by phone and announced, "JB doesn't know it yet, but we are in the process of executing new retainer agreements with the Goulds and having JB fired as counsel of record."

79. **Two days after that**, on June 8, 2018, HOWARD emailed a correspondence to HARRIS and Co-Counsel stating, "Attached please correspondence [sic] and that [sic] Authority to Represent and Termination of your representation of Jacqueline Sacs, Wendy Gould and Barbara Ulrich concerning the estate of Stanley Gould and the action filed in Dade County, Case No. 2015-025339-CA-01."

80. On or about June 6, 2018, H&APA, and HOWARD, EPSTEIN and WOODS, individually and in concert, did willfully,

wantonly, recklessly and intentionally act to deprive HARRIS of his rights under the Authority to Represent SACS dated March 2018, and to interfere with his relationship with SACS by (i) convincing SACS to sign an illegal and unenforceable contract (ii) that is null and void as a matter of public policy; (iii) the effect of which was to surreptitiously remove HARRIS and Co-Counsel's representation; and (iv) in a manner that violated Rules 4-8.4 (d) and 4-7.18 (b) and 2(b)(1)(B) and (F), of the Rules Regulating the Florida Bar.

81. Defendants' intentional, willful, reckless and wanton misconduct is the proximate cause of HARRIS's damages.

**WHEREFORE,** Plaintiff J.B. HARRIS, P.A., hereby demands judgment against the Defendants H&APA, HOWARD, EPSTEIN and WOODS, jointly and severally, for all damages, including but not limited to economic and consequential damages, and such other relief as this court may deem proper and just.

**COUNT III**  
**ACTION FOR DECLARATORY JUDGMENT**

82. HARRIS realleges each and every allegation set forth in paragraphs 1- 51 above as if fully set forth herein.

83. The facts as alleged give rise to a bona fide, actual, present, practical need for a declaration that HOWARD's Authority to Represent the SACS' clients pursuant to a contingent fee retainer agreement dated June 6, 2018, is null and void as a matter of public policy, *Chandris v. Yanakakis*, 668 So.2d 180, 186 (Fla.1995), and is in contravention of Rules 4-8.4 (d) and 4-7.18 (b) and 2(b)(1)(B) and (F), of the Rules Regulating the Florida Bar.

84. Such a declaration would deal with a present, ascertained or ascertainable state of facts, or present controversy as to a state of facts, as relating to the alleged illegal contingent fee agreement.

85. The rights of HARRIS are dependent upon the facts or the law applicable to the facts in this case.

86. As Defendants, H&APA, HOWARD, EPSTEIN and WOODS reasonably may have an actual, present, adverse and antagonistic interest in the subject matter, either in fact or law.

87. The antagonistic and adverse interests are all before the court by proper process served upon the Defendants.

88. The relief sought by HARRIS is not merely the giving of legal advice by the courts or the answer to questions propounded from curiosity.

**WHEREFORE**, Harris requests this Honorable Court to declare the Authority to Represent contingent fee retainer agreement dated June 6, 2018, null and void as a matter of public policy, and in contravention of Rules 4-7.18 and 4-8.4 (d) of the Rules Regulating the FL Bar, thereby placing Harris in a position *status quo ante* to the pre-existing Authority to Represent by and between SACS and HARRIS *et al.*, dated April 2018.

Respectfully submitted this June 18, 2018,

J.B. HARRIS, P.A.  
3127 Ponce de Leon Boulevard Coral  
Gables, Florida 33134

**/S/**\_\_\_\_\_

J.B. Harris, Esq. (FBN 495034)  
Ph: 786-303-8333  
EM: jbharrisesq@gmail.com  
*Attorney for Plaintiff*



## **CERTIFICATE OF SERVICE**

**I HEREBY CERTIFY** that a true and correct courtesy copy of the foregoing was served via email this June 19, 2018, on all parties on the attached service list. Service will be perfected through a licensed process server.

J.B. HARRIS, P.A.  
3127 Ponce de Leon Boulevard  
Coral Gables, Florida 33134  
**/S/** \_\_\_\_\_  
J.B. Harris, Esq. (FBN 495034)  
Ph: 786-303-8333  
EM: [jbharrisesq@gmail.com](mailto:jbharrisesq@gmail.com)  
*Attorney for Plaintiff*

## **SERVICE LIST**

Tim Howard, Esq. [tim@howardjustice.com](mailto:tim@howardjustice.com)  
Neil Epstein [neil@howardjustice.com](mailto:neil@howardjustice.com)  
Tom Woods [tom@howardjustice.com](mailto:tom@howardjustice.com)  
Jacqueline Sacs [isacsphoto@gmail.com](mailto:isacsphoto@gmail.com)  
Wendy Gould [wgould112@yahoo.com](mailto:wgould112@yahoo.com)  
Barbara Ulrich [FtLauderdaleLady@aol.com](mailto:FtLauderdaleLady@aol.com)

# **EXHIBIT "A"**

**COMPLAINT TO THE FLORIDA BAR  
CASE NO.: 18-7379**

My name is Kimberly Poling. I write to file a Bar complaint against attorney Tim Howard, Ph.D., Bar no. 655325, and non-lawyer, Ankur Mehta, both with the law firm of Howard & Associates ("H&A).

The Bar has previously sanctioned Dr. Howard for violating the Rules of Professional Conduct. (See *Report of the Referee Accepting Consent Judgment*, Case No.: SC06-1099; TFB File No.: 2004-01.090(2A)).

Mr. Mehta, on the other hand, has a lengthy arrest record for violating numerous criminal statutes across the state of Florida. Mr. Mehta's disregard for the law caused both the Florida and North Carolina Bars to reject his application for admission. Nevertheless, he practices law without a license.

These violations range from Criminal Mischief; Trespass Other Than Structure or Conveyance; and Disorderly Intoxication; to Leaving the Scene of an Accident; and Violations to Restrictions Placed on his Drivers License. (See Case Nos.: FLMONROE279331;

FLDUVAL779270-1; FLDUVAL779270-2; FLAALACHUA148739-1; and 0112001TC002269A).

H&A has three offices, 3522 Thomasville Road, Ste. 500, Tallahassee, FL 32309; 101 NE Third Ave., Ste. 1500, Fort Lauderdale, Florida 33301; and Riverplace Tower, Suite 2101, 1301 Riverplace Blvd., Jacksonville, FL 32207. I worked for H&A in its Ft. Lauderdale office as a Legal Assistant from March 1, 2017 to December 8, 2017. H&A's main office is in Tallahassee.

Everyone employed by H&A is treated as an independent contractor and paid through a front company titled, Mehta Consulting, LLC, a Florida Limited Liability Corporation, CC2595400110. (See 2017 Annual Report attached as Exhibit "A"). Mr. Mehta is the Manager of Mehta Consulting.

I believe Mehta Consulting was established as an attempt to shield Dr. Howard from the illegal and unethical conduct described below. Although Dr. Howard is not listed as an officer of Mehta Consulting, payroll and other checks issued by Mehta Consulting, Regions Bank account no. 0213650653, are signed by, or stamped with, Dr. Howard's name.

## **USING IOTTA FUNDS TO COVER OPERATING EXPENSES**

Multiple times throughout my employment, I witnessed Mr. Mehta, with the knowledge and consent of Dr. Howard, instruct my colleague, Legal Assistant Surya Cherian, to transfer funds from an IOTA Trust Account to either Mehta Consulting's account, or to H&A's operating account to cover operating expenses.

H&A was and has been under extreme financial duress and the transfer of these funds occurred several times. I was informed by several attorneys that this behavior was illegal and unethical.

Having no legal background -- I am in the process of obtaining my MBA from the University of Miami -- the excuses I heard from Ms. Cherian and Mr. Mehta as to why IOTA Trust Fund were being used to cover operating expenses initially sounded legitimate. After I became aware that IOTA Trust Funds were not to be used for operating expenses under any circumstances, I began to see that these transactions were done to cover H&A's payroll and other operating expenses. Again, this was done with Dr. Howard's knowledge and approval.

As the firm lost employees, and other employees requested to work part-time, I was told that I would be handling payroll and the

distribution of pay checks. Mr. Mehta taught me about the IOTA Trust Account. He told me to be “extra cautious” when writing checks from this account to my co-workers. Numerous financial records, including check stubs, as well as Mr. Mehta’s person laptop, are kept in the Ft. Lauderdale offices.

### **I. SOLICITATION OF POTENTIAL CLIENTS**

Mr. Mehta instructed me and Ms. Cherian to cold call individuals who are on a “Do Not Call” list. He often requested public requests searches from a Victoria Phillips. Her email is Victoria.Phillips@freshfromflorida.com.

Mr. Mehta would request a list of people who had made complaints about unauthorized phone solicitations. Then he would order me and Ms. Cherian to call these same individuals. We were instructed to tell them that their rights had been violated by the unauthorized phone solicitations. After which we would attempt to sign them up as clients, who would act as plaintiffs in a class action lawsuit against solicitors who had violated the do not call list.

If a “good” client was hard to sign up, we were instructed to give Mr. Mehta their information and he would call the prospective client. Mr. Mehta instructed us that if someone was interested we

notify him, sign them up as a client of the firm, then write the draft of a lawsuit.

During my employment, I witnessed Mr. Mehta, again with the knowledge and consent of Dr. Howard, solely handle all negotiations and settlement offers for lawsuits of this type. An attorney that I worked closely with informed me that cold calling individuals and attempting to solicit them as clients of the firm was illegal and unethical. This attorney also told me that he would never engage in this activity, even if he was requested to, as it was highly illegal.

## **II. ANKUR MEHTA PRACTICES LAW WITHOUT A LICENSE**

Mr. Mehta graduated from Florida Coastal University in Jacksonville, FL. He uses "J.D." after his name. His title with H&A is "Head of Litigation," yet, for the reasons stated above, he does not have a Florida Bar License, or a license from any other state.

At the beginning of my employment I witnessed him engage in settlement discussions; make deals on behalf of clients; email members of law firms that he negotiated and closed deals with on behalf of clients; communicate directly with clients regarding legal matters; and draft settlements agreements. An attorney brought it

to my attention that he should not be engaging in any of these activities, since he is not a licensed attorney, and that this too was against the law. From what I saw, Mr. Mehta was the main employee handling settlements for the firm. He handled all settlements for BP Oil Spill cases, TCPA cases, and Misbranding Suits.

I also know that Mr. Mehta is listed as an attorney in the cases of, *Ira Reynolds, et al. v. Wal-Mart Stores, Inc.*, Case No.: 4:14-cv-00381-WS-CAS (U.S. Dist. Court, Northern Dist. of FL)(See *Joint Status Report* attached as Exhibit "B"); and in *Richard Harris, et al. v. R.J. Reynolds Tobacco Company, et al.* Case No.: 2014-CA-000337 (Gadsden Co., FL)(See deposition of Richard Harris Vol. 1, pp.1-2 attached as Exhibit "C").

### **III. FAILURE TO PAY EMPLOYEES ON TIME FAILURE TO ISSUE TO ME MY FINAL PAYCHECK**

Throughout my employment, H&A continuously failed to make payroll on time. Starting in June 2017 to December 2017, Mr. Mehta and Dr. Howard have come up with countless excuses regarding why funds are not available for payroll.



After I voluntarily left the firm, I asked Mr. Mehta for my final paycheck on the day it was due. He sent multiple, harassing text messages to me, mocking, disparaging and insulting me. Since then, I requested to be paid for my final two weeks of work and he responded with comments like, "Really? Today is payday? Huh? Go figure. Well good for you." And it gets even nastier from there.

After receiving these messages, I contacted Dr. Howard and he promised me that I would receive my final paycheck early the following week. I'm still waiting.

#### **IV. FAILURE TO REPORT BOUNCED CHECKS**

It is my understanding that a law firm has a duty to report all bounced checks to the Bar. In November 2017, I personally witnessed a rent check bounce for the Ft. Lauderdale office space.

Prior to even writing that check at Mr. Mehta's order, I was aware H&A had insufficient funds to cover the check, since Mr. Mehta instructed me to call the Tallahassee office to see which account we would need to transfer funds from.

Brenda, the firm's office manager, stated that Dr. Howard was unable to write the check on its due date. I was instructed to postdate it for the following day and to tell landlord not to cash the

check until the next day. Several days later, I received a call to my office line from the landlord stating the check bounced.

Mr. Mehta and Dr. Howard were both notified. Brenda was ultimately the person who instructed me that Dr. Howard stated we did not have the funds and, "If we got a late fee, we will just pay them."

Additionally, I am witness to an email string involving a payroll check signed by Dr. Howard that was returned for insufficient funds to contract lawyer, J.B. Harris. On November 7, 2017, Mr. Harris asked Dr. Howard whether he would receive his pay check on time. Dr. Howard responded, "Yes, we are good," and made other direct comments indicating a check for the full payroll amount was to be given to Mr. Harris.

Ms. Cherian was then instructed to issue this check and to leave it on Mr. Harris' desk. Needless to say, this check bounced while Mr. Harris was in a three-week tobacco trial in Pensacola, FL. (See email communications from Mr. Harris and a copy of the returned check attached as Exhibit "D").

I am aware that two additional checks issued to a landlord in Tallahassee also bounced, bringing the total of bounced checks I

am aware to four. I was told that the rent checks for the Tallahassee offices bounced twice, after which H&A was forced to immediately move locations. The move occurred so quickly that an attorney at that location was not even told the firm was moving.

To my knowledge, neither Mr. Mehta nor Dr. Howard reported any of these incidences of bounced checks to the Bar.

#### **V. HOWARD'S AFFILIATION WITH THE WILNER FIRM**

Dr. Howard has attempted to build a plaintiffs' tobacco litigation practice virtually overnight. He has done so by assuming cases from attorney Woodrow "Woody" Wilner of Jacksonville, FL. While employed at H&A my colleagues and I attended a day-long seminar put on by Mr. Wilner in Jacksonville to learn about tobacco litigation.

As the Bar knows, Mr. Wilner was recently sanctioned by the U.S. District Court for the Middle District of Florida in the amount of \$9.2 million, for his unethical conduct relating to the filing of thousands of tobacco suits on behalf of dead, non-consenting, non-existent, or unknown clients. (See *Order and Opinion*, Case No.: 3:09-cv-10000-J-WGY-JBT).

Dr. Howard has assumed responsibility for approximately 650 of Mr. Wilner's cases filed in state court, without undertaking the due diligence necessary to prevent the same problems created by Mr. Wilner in federal court, for which he was sanctioned.

This concludes my complaint against Dr. Howard and Mr. Mehta. It is my opinion that these individuals should never be allowed to practice law again, and I sincerely hope the Bar takes the necessary steps to prevent that from ever happening.

# EXHIBIT "A"

**2017 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT**

**FILED  
Apr 25, 2017  
Secretary of State  
CC2595400110**

DOCUMENT# L16000088206

**Entity Name:** MEHTA CONSULTING, LLC

**Current Principal Place of Business:**

1616 SE 2ND COURT  
FORT LAUDERDALE, FL 33301

**Current Mailing Address:**

1616 SE 2ND COURT  
FORT LAUDERDALE, FL 33301 US

**FEI Number:** 81-2513446

**Certificate of Status Desired:** No

**Name and Address of Current Registered Agent:**

MEHTA, ANKUR  
1616 SE 2ND CT  
FT. LAUDERDALE, FL 33301 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

**SIGNATURE:**

\_\_\_\_\_  
Electronic Signature of Registered Agent

\_\_\_\_\_  
Date

**Authorized Person(s) Detail :**

Title MGR  
Name MEHTA, ANKUR  
Address 1616 SE 2ND CT  
City-State-Zip: FT. LAUDERDALE FL 33301

I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath: that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes, and that my name appears above, or on an attachment with all other like empowered.

**SIGNATURE:** ANKUR MEHTA

**MGMR**

**04/25/2017**

\_\_\_\_\_  
Electronic Signature of Signing Authorized Person(s) Detail

\_\_\_\_\_  
Date

# EXHIBIT “B”

UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF FLORIDA  
TALLAHASSEE DIVISION  
Case No. 4:14-cv-00381-WS-CAS

IRA REYNOLDS and PATRICIA BELL,  
Individually and on Behalf of All Others  
Similarly Situated,

Plaintiffs,

v.

WAL-MART STORES, INC.,

Defendant.

---

**JOINT STATUS REPORT**

---

Plaintiffs IRA REYNOLDS and PATRICIA BELL, and Defendant WAL-MART STORES, INC. respectfully submit this Status Report, in compliance with the Court's Order dated December 4, 2015, and states as follows:

The parties have reached a settlement in principle, agreed to a document memorializing the settlement, and are simply awaiting finalization of an exhibit (a label exemplar) to the document. The parties anticipate execution of the agreement within the next several days.

Respectfully submitted,

/s/ P. Tim Howard  
Tim Howard, J.D., Ph.D.  
Ankur Mehta, Esq.  
Howard & Associates, P.A.  
2120 Killarney Way, Suite 125  
Tallahassee, FL 32309  
Phone 850-298-4455  
Fax 850-216-2537  
tim@howardjustice.com

/s/ John K. Londot  
John K. Londot, Esq.  
Florida Bar Number 579521  
Greenberg Traurig, P.A.  
101 East College Avenue  
Tallahassee, FL 32301  
Telephone (850) 222-6891  
Facsimile (850) 681-0207  
londotj@gtlaw.com  
hoffmanm@gtlaw.com



Louis M. Bograd, Esq.  
Center for Constitutional Litigation, P.C.  
777 6th Street, N.W., Suite 520  
Washington, DC 20001  
Telephone: (202) 944-2860  
Fax: (202) 965-0920  
louis.bograd@cclfirm.com  
*Attorney for Plaintiffs*

David E. Sellinger  
Greenberg Traurig LLP  
200 Park Avenue  
Florham Park, N.J.  
Phone 973-360-7925  
Fax 973-301-8410  
*Attorneys for Defendant  
Wal-Mart Stores, Inc.*

### CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 9, 2015, the foregoing document was electronically filed with the Clerk of Court using CM/ECF, which will serve the following counsel of record:

Tim Howard, J.D., Ph.D.  
Howard & Associates, P.A.  
2120 Killarney Way, Suite 125  
Tallahassee, FL 32309  
Phone 850-298-4455  
Fax 850-216-2537  
tim@howardjustice.com  
*Attorney for Plaintiffs*

Louis M. Bograd  
Center for Constitutional Litigation, P.C.  
777 6th Street, N.W., Suite 520  
Washington, DC 20001  
Telephone: (202) 944-2860  
Fax: (202) 965-0920  
louis.bograd@cclfirm.com  
*Attorney for Plaintiffs*

*s/John Londot*  
JOHN LONDOT

# EXHIBIT "C"

1 IN THE CIRCUIT COURT OF THE SECOND JUDICIAL CIRCUIT  
2 IN AND FOR GADSDEN COUNTY, FLORIDA

3 RICHARD HARRIS and MARGARET  
4 HARRIS, his wife,

Plaintiffs,

5 vs. CASE NO.: 2014-CA-000337

6 R. J. REYNOLDS TOBACCO COMPANY,  
7 individually and as successor by  
8 merger to BROWN & WILLIAMSON TOBACCO  
9 CORPORATION, individually and a  
10 successor by merger to AMERICAN  
11 TOBACCO COMPANY, a foreign  
12 corporation; PHILIP MORRIS-USA, INC.,  
13 a foreign corporation; LORILLARD  
14 TOBACCO COMPANY a foreign corporation,  
15 Defendants.

---

12 VOLUME 1

13 VIDEOTAPED DEPOSITION OF: RICHARD PAGE HARRIS  
14  
15 TAKEN AT THE INSTANCE OF: The Defendant R.J. Reynolds  
16 Tobacco Company  
17 DATE: June 20, 2016  
18 TIME: Commenced at 1:40 p.m.  
19 Adjourned at 4:02 p.m.  
20  
21 LOCATION: 708 NE 2nd Street  
22 Havana, Florida  
23 REPORTED BY: JO LANGSTON  
24 Registered Professional  
25 Reporter

Page 2

1 APPEARANCES:

2 REPRESENTING THE PLAINTIFFS:

3 JAAKAN WILLIAMS, ESQUIRE

4 ANKUR MEHTA, ESQUIRE

5 Howard & Associates

6 2120 Killamey Way, Suite 125

7 Tallahassee, FL 32309

8 850-298-4455

9 ankur@howardjustice.com

10 jaakan@howardjustice.com

11

12 REPRESENTING THE DEFENDANT R.J. REYNOLDS:

13 EMILY BAKER, ESQUIRE

14 Jones Day

15 1420 Peachtree Street, N.E.

16 Suite 800

17 Atlanta, GA 30309

18 404-581-3939

19 ecbaker@jonesday.com

20

21 REPRESENTING THE DEFENDANT PHILIP MORRIS:

22 CHRISTOPHER P. NEASE, ESQUIRE

23 Shook, Hardy & Bacon, LLP

24 2555 Grand Boulevard

25 Kansas City, MO 64108

enease@shb.com

ALSO PRESENT:

MICHAEL McLAUGHLIN, ESQ.

MARGARET HARRIS

VIDEOGRAPHER: CHRISTOPHER GREEN

Page 4

1 PROCEEDINGS

2 The following deposition was taken on oral

3 examination, pursuant to notice, for purposes of discovery,

4 for use as evidence, and for such other uses and purposes as

5 may be permitted by the applicable and governing rules.

6 Reading and signing of the deposition transcript by the

7 witness is not waived.

8 \* \* \*

9 VIDEOGRAPHER: All right. Ladies and gentlemen,

10 we are now on the record. This is the videotaped

11 deposition of Richard Harris, taken in Mr. Harris's

12 home in Havana, Florida. Today is June 20th, 2016, at

13 1:40 p.m. This is case number 2014-CA-000337, styled

14 Richard Harris and Margaret Harris, his wife, versus

15 R.J. Reynolds Tobacco Company, individually, and

16 successor by merger to Brown & Williamson Tobacco

17 Corporation, et al., filed in the Second Judicial

18 Circuit in and for Gadsden County, Florida.

19 The court reporter Jo Langston, and the

20 videographer is Christopher Green. And we have a

21 number of people here. So can I have counsel identify

22 themselves for the record?

23 MR. WILLIAMS: Jaakan Williams for the plaintiffs,

24 Richard and Margaret Harris, on behalf of Howard &

25 Associates.

Page 3

1 INDEX OF WITNESSES

2 WITNESS	PAGE
3 RICHARD HARRIS	
4 Direct Examination by Ms. Baker	5

5

6 INDEX OF EXHIBITS

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Page 5

1 MR. MEHTA: Ankur Mehta, with Howard & Associates,

2 on behalf of Richard and Margaret Harris.

3 MS. BAKER: Emily Baker from Jones Day on behalf

4 of R.J. Reynolds Tobacco Company.

5 MR. NEASE: Christopher Nease from Shook, Hardy &

6 Bacon on behalf of Philip Morris-USA.

7 VIDEOGRAPHER: And could I have the court reporter

8 please swear in the witness.

9 THE COURT REPORTER: Can you raise your right

10 hand?

11 Do you swear or affirm the testimony you're about

12 to give will be the truth, the whole truth, and nothing

13 but the truth?

14 THE WITNESS: To the best of my ability.

15 VIDEOGRAPHER: Thank you, ladies and gentlemen.

16 WHEREUPON,

17 RICHARD HARRIS

18 was called as a witness and, having been first duly sworn,

19 was examined and testified as follows:

20 DIRECT EXAMINATION

21 BY MS. BAKER:

22 Q Good afternoon, Mr. Harris. Are you able to hear

23 me okay?

24 A Yeah. I've got my hearing aid. I can hear you

25 pretty good

# EXHIBIT “D”



JB Harris &lt;jb@howardjustice.com&gt;

---

**Paycheck**

12 messages

**JB Harris** <jb@howardjustice.com>

Tue, Nov 7, 2017 at 11:41 AM

To: tim@howardjustice.com, Ankur@howardjustice.com, Brenda@howardjustice.com

I need to know today whether I will receive my paycheck on Friday.

**Ft. Lauderdale Office:**

J.B. Harris, P.A.

Howard &amp; Associates, P.A.

101 NE Third Ave., Ste. 1500

Fort Lauderdale, Florida 33301

Cell: (786) 303-8333

Office: (954) 332-3633

em: jb@howardjustice.com

web: www.howardjustice.com

**Tallahassee Office:**

2120 Killarney Way, Ste. 125

Tallahassee, Florida 32309

Main Office: (850) 298-4455

Fax: (850) 216-2537

**Jacksonville Office:**

Riverplace Tower, Suite 2101

1301 Riverplace Blvd.

Jacksonville, FL 32207

Sent from my iPhone. Please forgive any misspellings.

CONFIDENTIALITY NOTICE: This e-mail message including attachments, if any, is intended for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message. Thank you.

---

**Tim Howard** <tim@howardjustice.com>

Tue, Nov 7, 2017 at 11:56 AM

To: JB Harris &lt;jb@howardjustice.com&gt;

Cc: Ankur Mehta &lt;Ankur@howardjustice.com&gt;, Brenda Murphy &lt;Brenda@howardjustice.com&gt;

Yes, we are good.

*Tim Howard*

Professor Tim Howard, J.D., Ph.D.

Howard & Associates, P.A.



**Tallahassee, Florida Office:**

2120 Killarney Way, Suite 125

Tallahassee, FL 32309

(850) 298-4455 (o)

(850) 216-2537 (f)

Law Firm Website: [www.howardjustice.com](http://www.howardjustice.com)

[tim@howardjustice.com](mailto:tim@howardjustice.com)

**Fort Lauderdale, Florida Office:**

101 NE Third Ave., Ste. 1500

Fort Lauderdale, Florida 33301

(954) 332-3633 (o)

**Jacksonville, Florida Office:**

Riverplace Tower, Suite 2101

1301 Riverplace Blvd.

Jacksonville, FL 32207

**Cambridge, Massachusetts Office:**

8 Museum Way, Suite 2407

Cambridge, MA 02141

(617) 373-6076

**President, Cambridge Graduate University International**

One Broad Street, 14th Floor

Cambridge, Massachusetts 02142

(877) 645-6225 (GLOBAL)

[www.cgu.edu](http://www.cgu.edu)

[president@cguglobal.net](mailto:president@cguglobal.net)

<https://www.facebook.com/tim.howard.752861>

**PLEASE NOTE:** This message, including any attachments, may include privileged or confidential information. Any distribution or use of this communication by anyone other



JB Harris &lt;jb@howardjustice.com&gt;

**Paycheck.**

3 messages

JB Harris &lt;jb@howardjustice.com&gt;

Mon, Nov 27, 2017 at 7:40 PM

To: Ankur@howardjustice.com, tim@howardjustice.com, Brenda@howardjustice.com

Cc: "Miguel \"Mick\" Maspons" &lt;mmaspons@maspons.com&gt;

This email is to inform you that my pay check bounced and is being returned to your bank.

**Ft. Lauderdale Office:**

J.B. Harris, P.A.

Howard &amp; Associates, P.A.

101 NE Third Ave., Ste. 1500

Fort Lauderdale, Florida 33301

Cell: (786) 303-8333

Office: (954) 332-3633

em: jb@howardjustice.com

web: www.howardjustice.com

**Tallahassee Office:**

2120 Killarney Way, Ste. 125

Tallahassee, Florida 32309

Main Office: (850) 298-4455

Fax: (850) 216-2537

**Jacksonville Office:**

Riverplace Tower, Suite 2101

1301 Riverplace Blvd.

Jacksonville, FL 32207

Sent from my iPhone. Please forgive any misspellings.

CONFIDENTIALITY NOTICE: This e-mail message including attachments, if any, is intended for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message. Thank you.

Tim Howard &lt;tim@howardjustice.com&gt;

Mon, Nov 27, 2017 at 8:10 PM

To: JB Harris &lt;jb@howardjustice.com&gt;



Mehta Consultation Group LLC  
101 NE Third Avenue, Suite 1800  
Fort Lauderdale, Florida 33301  
954-332-3833

REGIONS  
3518 THOMASVILLE ROAD  
TALLAHASSEE, FL 32309  
62-486431

1809

DATE 11/24/2017

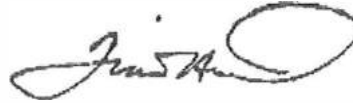
PAY TO THE ORDER OF JB Harris, P.A.

\$

and 00/100 ----- DOLLARS

Payroll 11/24/2017

MEMO



⑈001809⑈ ⑆063104668⑆ 0213650653⑈

Account: 213650653  
Amount: 7,692.00  
PostDate: 20171128  
Tran\_ID: 732131566  
CheckNum: 1809  
DIN: 732132136  
ReturnReasonDescription: NSF -NOT SUFFICIENT FUNDS  
ECEItemSeqNum: 475791281

599852178343 114209 20171124 00000000213650653  
TRN\_DEBIT KPICKET 769200  
Ft?Lauderdale?East 0996 94004 5996 5 0021

FOR DEPOSIT ONLY  
TO THE CREDIT OF  
THE ACCOUNT NUMBERED  
ON THE FRONT OF THIS CHECK

Account: 213650653  
Amount: 7,692.00  
PostDate: 20171128  
Tran\_ID: 732131566  
CheckNum: 1809  
DIN: 732132136  
ReturnReasonDescription: NSF -NOT SUFFICIENT FUNDS  
ECEItemSeqNum: 475791281

# **EXHIBIT “B”**



---

## Fwd: RELEASE OF SERVICE

---

Jacqueline Sacs <

>

Tue, Mar 6, 2018 at 2:04 PM

To:

>

----- Forwarded message -----

From: Jacqueline Sacs <

>

Date: Tue, Mar 6, 2018 at 5:30 AM

Subject: RELEASE OF SERVICE

To: cc: Tim Howard <Tim@howardjustice.com>

CC: JBHarris <

>, Wendy Gould <

>, <

>

Dear Mr. Howard:

It has come to our attention that your firm has closed its doors and that you are no longer in business. Effective immediately you are no longer counsel for me and my sisters, and for the estate of our late father Stanley Gould. We hereby release you of all further duties as our attorney. Please file whatever paperwork necessary to withdraw your representation.

Regards, Jacqueline Sacs.

--

Think. Before its too late.

--

Think. Before its too late.

---

# **EXHIBIT “C”**

**REBUTTAL OF KIMBERLY POLING TO  
DR. TIM HOWARD'S RESPONSE TO  
BAR COMPLAINT TFB File No. 2018-00,343(2A)**

As a preliminary matter, Dr. Tim Howard's Response ("Howard") not only is a poster child for intentionally turning a blind eye to legal and ethical improprieties taking place right under his nose while his own firm was in operation.<sup>1</sup> It also is a compilation of blatant lies made directly to Bar counsel in an effort to avoid liability and to shift the blame to his consigliere and right-hand man, Ankur Mehta, whose every decision and move was licensed and approved by Howard himself. Accordingly, Howard's pleas of ignorance, bewilderment, mystification and sleight-of-hand should persuade Bar counsel to redouble her efforts to conclude this investigation, rather than relegate it to the back of the line.<sup>2</sup>

---

<sup>1</sup>The Bar has previously sanctioned Howard for nearly identical violations of the Rules of Professional Conduct, concerning the operations of a previous incarnation of his firm. (See Report of the Referee Accepting Consent Judgment, Case No.: SC06-1 099; TFB File No.: 2004-0 1.090(2A)).

<sup>2</sup>The UPL department is conducting its own investigation of Ankur Mehta's alleged unlicensed practice of law. (A copy of my complaint is attached as Exhibit "A").

First and foremost, Howard's three biggest lies are (i) that Mehta Consulting was an Independent [sic] company for independent services. . . . The purpose of Mehta Consulting was to manage payroll, accounting, expenses to reduce the burden on the firm's Tallahassee office. This is a common practice for companies with satellite offices."<sup>3</sup> (ii) that Ankur Mehta was only acting as a paralegal throughout his tenure with the firm; and (iii) that Howard was ignorant of everything taking place around him, and therefore should be excused from liability.

Mehta Consulting was nothing short of Howard & Associates' ("H&A") alter ego and its corporate veil, which when lifted revealed an incestuous relationship between Howard, Mehta, H&A and Mehta Consulting.<sup>4</sup>

Mehta Consulting provided far more than mere payroll services offered by firms like Automatic Data Processing (ADP)

---

<sup>3</sup>From my experience, this is not a common practice among law firms the size of Howard & Associates.

<sup>4</sup>Only a team of forensic accountants will be able to ultimately unravel the financial interactions of these individuals and entities.

(<https://www.adp.com/>), or the like.<sup>5</sup> Mehta consulting was established to (i) illicitly move money from the H&A's IOTA accounts to its operating accounts;<sup>6</sup> (ii) shield H&A from third-party liability; (iii) manipulate H&A's books; (iv) issue fraudulent paychecks that were returned for insufficient funds; and (v) engage in other such nefarious activities.

Significantly, Mehta Consulting issued payroll checks to each employee of the Ft. Lauderdale and Jacksonville offices and paid

---

<sup>5</sup>Indeed, the UPL Department has its own questions regarding the true purpose of Mehta Consulting, which were sent to Mehta in a letter on which I was copied (Exhibit "B"). Among the most salient is, "Describe the services Mehta Consulting Group, LLC and Mehta Consulting, LLC offered to the public." Unfortunately, the Bar may never discover the answers from Mr. Mehta, since he has failed to respond to UPL's queries, even after three warnings to do so.

<sup>6</sup>Howard claims there exists closing statements for each of these transactions. Of course, producing those to Bar counsel is his burden. Howard contends that Mehta knew the rules about transferring money from the trust account to others. This is completely false. I had direct knowledge of all the accounting transactions that occurred in the office as I was cross-trained with another legal assistant. It was explained to me that I need to be very careful with this account, since if they got caught transferring money, it would be problematic. Dr. Howard states he had no knowledge of these transactions, however, his name is on all paychecks and checks. Additionally, he was copied on all financial transactions.

firm and litigation expenses when due. Thus, Mehta consulting was not established to relieve management and payroll pressures at the Tallahassee office. Every payday money was switched between accounts at Howard's and Mehta's direction. Howard and Mehta would discuss how much money should be transferred, because of the lack of funds in various accounts made it impossible for them to pay their employees in a timely manner. This was a continuous problem throughout my employment.

And while Mr. Mehta had the authority to sign checks when necessary, Howard's name was affixed to every payroll check, since he obviously was a signer on the account the checks were drawn on. Therefore, to suggest that since "Howard was not in the Ft. Lauderdale office, he first became aware of the issues concerning Ms. Poling in an email communication concerning an insult by Mr. Mehta" directed to her," is pure nonsense. (Exhibit "C"). The insult from Mehta to me was the tip of a massive iceberg, the architecture of which was in place long before I was hired by the firm.

The second most outrageous lie, tenuously holding up Howard's house of cards, is that Mehta was only acting as a



paralegal throughout his employment with the firm.<sup>7</sup> Not only was Mehta at all times the “Director of Litigation” (see, e.g. emails in Exhibit “D”), he also (i) illegally solicited clients (Exhibit “E”); (ii) attended depositions as counsel (Exhibit “F”); (iii) was intimately involved in preparing errata sheets from that deposition; and (iv) even appeared as counsel on submissions in a federal case (Exhibit “G”), all with Howard’s knowledge and consent.

Moreover, Mehta was in charge of overseeing all lawyers, paralegals, and legal assistants in all three offices. Again, he never worked as a paralegal. He worked as an attorney as many court documents state and will be shown in depositions.

Indeed, myself and numerous attorneys were unaware that he wasn't a practicing attorney until months after we started work with the firm. I also witnessed Mehta settle numerous deals on behalf of

---

<sup>7</sup>This is bogus on its face since Howard and Mehta not only worked closely together for over ten years, Mehta was an equity partner in all but name only. He supposedly fronted his own money to make payroll and to keep the firm operating and has since bragged that he even sued Howard to collect \$300,000 that the firm owed him. What paralegal would ever invest in a firm’s operations to that degree if any.

client, which Howard was well aware of, since he was copied on every emails relating to these transactions.

In short, Mehta's pattern of impersonating a lawyer was no mere "inadvertence", as Howard would have Bar counsel believe.<sup>8</sup> It was part of larger scheme to hand-off responsibility for operating the firm to Mehta, while insulating Howard from liability in the

---

<sup>8</sup>If Mehta's appearance as counsel at the deposition of Richard Harris in the case of *Harris v. R.J. Reynold's Tobacco Company et al.*, CASE NO.: 2014-CA-000337 (2<sup>nd</sup> Jud. Cir.), was in fact a transcription error, then why didn't Mehta correct the problem as soon as he saw it in the rough drafts of the transcripts.

19 Q. Did either Mr. Howard or Mr. Mehta show up at  
20 the deposition, on the morning of June 25th, with  
21 transcripts, copies of the transcripts of the  
discovery

22 depositions?

23 A. I think we all had 'em, because, again, the  
24 court reporters -- every evening after -- after the  
25 20th, 21st, and the 22nd, I think we all receive

Page 28, deposition of former H&A associate Jakaan Williams, who was present at the Harris three-day deposition attached heretro as Exhibit "H".

More damning is the fact that on day two of the deposition of Mr. Harris, Mehta entered an appearance as counsel on behalf of the Plaintiffs while Howard was present (Vol II). Again, this was no mere "inadvertence", but standard operating procedure for Howard. (See composite Exhibit "F" above)

event the firm went belly-up, which is exactly what happened in this instance.

Howard's further excuse for the firm running off the rails, in part, because Mehta's Mother became ill with cancer in October 2017, which led to mismanagement at the Ft. Lauderdale office, is equally dubious.

I was hired in March 2017. From the date I was hired to the time I quit, I saw Mr. Mehta in the office for no more than 15 time total. I was given excuses about (i) Mehta's dog being sick; (ii) Mehta falling in a hole and hurting his leg; (iii) getting food poisoning from oysters; and (iv) the list goes on. His mother being sick had nothing to do with his mismanagement of the office. Howard states Mehta wasn't present for approximately two months, this is false. Mehta was hardly in the office for more than eight months. But even Mehta never showed up for work, would not absolve from the responsibility of operating his law firm in conformity with the Rules Regulating the Florida Bar.

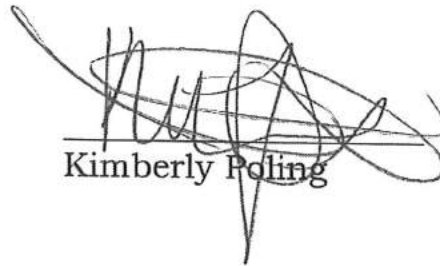
The third lie, that Howard was unaware of his surroundings, is simply delusional and does not excuse his liability. He was copied on every email. Howard's claim of not knowing what his employees

were doing was cause for a similar problem with the Bar referenced above. In this instance, however, the record evidence is indisputable, since all employees were instructed to include Howard on all emails.

Finally, contrary to Howard's response, Howard & Associates was intimately connected to the Wilner firm. Not only did Howard assume responsibility for some 650 individual tobacco cases handled through Wilner's offices. Howard also had on his payroll two associates who worked in Wilner's offices helping him try these cases. I would send pay checks to these individual attorneys and mailed them to Jacksonville where the Wilner firm is located. We also convened an all-day seminar on tobacco litigation led by Wilner on the top floor of a luxury office and condo building in Jacksonville

In conclusion, Howard is a dangerous lawyer. He should be summarily disbarred. Indeed, given the allegations of misuse and misappropriation of client funds, I'm surprised the Bar has not taken swifter action. Needless to say, that Howard would attempt to perpetrate three material lies to Bar counsel to avoid liability -- (i) that Mehta Consulting was an independent company; (ii) that Mehta was a paralegal and (iii) that Howard was ignorant of his

surroundings -- is simply more evidence of Howard's duplicitous behavior that cries for sanctions.



Kimberly Poling

# **EXHIBIT "A"**

**THE FLORIDA BAR**  
**Unlicensed Practice of Law**  
**Complaint Form**

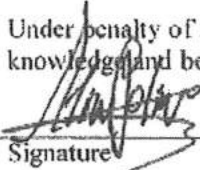
There is a requirement for you to execute the oath at the end of this form. False statements made in bad faith or with malice may subject you to civil or criminal liability. A copy of your complaint may be sent to the nonlawyer during the course of the investigation. Additionally, if the nonlawyer asks who complained, your name will be provided. Further information may be found in the pamphlet "Filing an Unlicensed Practice of Law Complaint."

Your Name:	<u>Kimberly Poling</u>	Nonlawyer's Name:	<u>Ankur Mehta</u>
Address:	<u>3432 N.E. 15t Ave.</u>	Address:	<u>1616 SE 2nd Ct.</u>
City:	<u>Oakland Park</u>	City:	<u>Ft. Lauderdale</u>
State & Zip:	<u>FL 33334</u>	State & Zip:	<u>FL 33301</u>
Telephone:	<u>561-573-7008</u>	Telephone:	<u>904-612-3757 / 904-273-5634</u>
Email:	<u>kimberlypoling29@yahoo.com</u>	Email:	<u>ankur@howardjustice.com</u>

**Describe your complaint and attach a copy of relevant documents. Please limit complaint and attachments to 25 pages. See mailing instructions on second page.**

See Complaint with Exhibits attached

Under penalty of perjury, I declare that I have read the foregoing document and that to the best of my knowledge and belief the facts stated in it are true.

  
Signature

2/15/18  
Date

\*\*\*\*\*SEE MAILING INSTRUCTIONS ON SECOND PAGE\*\*\*\*\*

**COMPLAINT AGAINST TO THE  
UPL DEPARTMENT OF THE  
FLORIDA BAR**

My name is Kimberly Poling. I write to file a complaint against non-lawyer Ankur Mehta for the unlicensed practice of law. This complaint relates to two pending complaints filed with the Florida Bar, Case Nos.: 18-7379 and 18-9536, which the Bar is currently investigating.

At all times relevant, Mr. Mehta acted as the consigliere for attorney Tim Howard, Ph.D., Bar no. 655325, owner of the law firm Howard & Associates ("H&A").

H&A has or had three offices, 3522 Thomasville Road, Ste. 500, Tallahassee, FL 32309; 101 NE Third Ave., Ste. 1500, Fort Lauderdale, Florida 33301; and Riverplace Tower, Suite 2101, 1301 Riverplace Blvd., Jacksonville, FL 32207. I worked for H&A in its Ft. Lauderdale office as a Legal Assistant from March 1, 2017 to December 8, 2017. H&A's main office is in Tallahassee.

By way of background, Mr. Mehta has a lengthy arrest record for violating numerous criminal statutes



across the state of Florida. These violations range from Criminal Mischief; Trespass Other Than Structure or Conveyance; and Disorderly Intoxication; to Leaving the Scene of an Accident; and Violations to Restrictions Placed on his Driver's License. (See Case Nos.: FLMONROE279331; FLDUVAL779270-1; FLDUVAL779 2 70-2; FLAALACH UA14 8 7 3 9 - 1; and 0112001TC002269A).

Mr. Mehta's blatant disregard for the law did not stop him from wanting to pursue a career in the law. After graduating Florida Coastal Law School in Jacksonville, FL, Mr. Mehta sat for the Bar exam and thereafter applied for admission to the Florida Bar, either while the results were pending, or after passing the test. Either way, the Florida Bar rejected his application based on his lengthy rap sheet.

Failing to gain admission to the Florida Bar, Mr. Mehta then applied to become a member of the North Carolina Bar. Discovering his criminal past in Florida, the North Carolina Bar also rejected his application for admission. Mr. Mehta, however, would not take no for an answer and began to practice law without a license under the auspices of Dr. Howard.

Everyone employed by H&A is or was treated as an independent contractor and paid through an alter ego of H&A titled, Mehta Consulting, LLC, a Florida Limited Liability Corporation, CC2595400110. (See 2017 Annual Report attached as Exhibit "A"). Mr. Mehta is the Manager of Mehta Consulting.

Personally, I believe Mehta Consulting was established as an attempt to shield Dr. Howard and H&A from the illegal and unethical conduct described below. Although Dr. Howard is not listed as an officer of Mehta Consulting, payroll and other checks issued by Mehta Consulting, Regions Bank account no. 0213650653, are signed by, or stamped with, Dr. Howard's name. Mr. Mehta also signs checks issued on Mehta Consulting's operating account.

#### **USING IOTTA FUNDS TO COVER OPERATING EXPENSES**

Multiple times throughout my employment, I witnessed Mr. Mehta, with the knowledge and consent of Dr. Howard, instruct me and my former colleague, Legal Assistant Surya Cherian, to transfer funds from H&A's IOTA Trust Account,

to either Mehta Consulting's account, or to H&A's operating account to cover operating expenses, which the Bar is currently investigating.

Having no legal background -- I am in the process of obtaining my MBA from the University of Miami -- the excuses I heard from Ms. Cherian and Mr. Mehta as to why IOTA Trust Fund were being used to cover operating expenses initially sounded legitimate.

After I became aware that IOTA Trust Funds were not to be used for operating expenses under any circumstances, I began to see that these transactions were done to cover H&A's payroll and other operating expenses. Again, this was done with Dr. Howard's knowledge and approval.

**MR. MEHTA SOLICITED POTENTIAL CLIENTS**

Mr. Mehta instructed me and Ms. Cherian to cold call individuals who are on a "Do Not Call" list. He often requested public requests searches from a Victoria Phillips. Her email is Victoria [Phillips@freshfromflorida.com](mailto:Phillips@freshfromflorida.com).

Mr. Mehta would request a list of people who had made complaints about unauthorized phone solicitations. Then he would order me and Ms. Cherian to call these same individuals. We were instructed to tell them that their rights had been violated by the unauthorized phone solicitations. Then, we would attempt to sign them up as clients, who would act as plaintiffs in a class action lawsuit against solicitors who had violated the Do Not Call list.

If a "good" client was hard to sign up, we were instructed to give Mr. Mehta their information, after which he would call the prospective client. Mr. Mehta instructed us, that if someone was interested in becoming a plaintiff, to notify him, to sign them up as a client of the firm, then to prepare a draft lawsuit on their behalf.

During my employment, I witnessed Mr. Mehta solely handle all negotiations and settlement offers for lawsuits of this type. An attorney that I worked with closely informed me that cold-calling individuals and attempting to solicit them as clients of the firm was illegal and

unethical. This attorney also informed me that he would never engage in this activity, even if he was requested to, since it was highly illegal.

**MR. MEHTA HOLDS HIMSELF OUT AS A LAWYER**

As mentioned above, Mr. Mehta graduated from Florida Coastal University in Jacksonville, FL. He uses "J.D." after his name. His title with H&A is "Director of Litigation," which he disseminates far and wide by using the internet and other forms of communications. (See Exhibit "B" attached hereto.)

At the beginning of my employment with H&A I witnessed Mr. Mehta engage in settlement discussions; make deals on behalf of clients; email members of law firms that he negotiated and closed deals with on behalf of clients; communicate directly with clients regarding legal matters; dispense legal advice and draft settlement agreements.

Again, a trusted attorney friend of mine brought to my attention the fact that Mr. Mehta should not be engaging in any of these activities, since he is not a

licensed attorney, and that this too violated Bar Rules.

From what I saw, Mr. Mehta was the main principal at H&A handling settlements for the firm. He was directly engaged in all settlements for BP Oil Spill cases, TCPA cases, and Misbranding Suits.

I also know that Mr. Mehta is listed as an attorney in the cases of, *Ira Reynolds, et al. v. Wal-Mart Stores, Inc.*, Case No.: 4:14-cv-00381-WS-CAS (U.S.D.C., Northern Dist. FL) (See *Joint Status Report* attached as Exhibit "C").

Moreover, Mr. Mehta made an appearance on the record during a deposition that he was representing H&A's client, Richard Harris, in the case of *Harris, et al. v. R.J. Reynolds Tobacco Company, et al.*, Case No.: 2014-CA-000337 (Gadsden Co., FL) (See deposition of Richard Harris Vol. 1, pp. 1-2 attached as Exhibit "D").

**FAILURE TO PAY EMPLOYEES ON TIME  
AND FAILURE TO ISSUE TO ME MY FINAL PAYCHECK**

Throughout my employment, H&A continuously failed to make payroll on time. Starting in June 2017 to December 2017, Mr. Mehta and Dr. Howard came up with countless excuses regarding why funds are not available

for payroll.

After I voluntarily left the firm, I asked Mr. Mehta for my final paycheck on the day it was due. He sent multiple, harassing text messages to me, mocking, disparaging and insulting me. Since then, I requested to be paid for my final two weeks of work and he responded with comments like, "Really? Today is payday? Huh? Go figure. Well good for you." And it gets even nastier from there. (See complete text attached hereto as Exhibit "E").

After months of waiting I finally received my \$1,200 in back pay after I informed Dr. Howard that I had filed a Bar Complaint against he and Mr. Mehta.

This concludes my complaint against Mr. Mehta for the Unlicensed Practice of Law.

# EXHIBIT "A"



**2017 FLORIDA LIMITED LIABILITY COMPANY ANNUAL REPORT**

DOCUMENT# L16000088206

Entity Name: MEHTA CONSULTING, LLC

Current Principal Place of Business:

1616 SE 2ND COURT  
FORT LAUDERDALE, FL 33301

Current Mailing Address:

1616 SE 2ND COURT  
FORT LAUDERDALE, FL 33301 US

FEI Number: 81-2513446

Certificate of Status Desired: No

Name and Address of Current Registered Agent:

MEHTA, ANKUR  
1616 SE 2ND CT  
FT. LAUDERDALE, FL 33301 US

*The above named entity submits this statement for the purpose of changing its registered office or registered agent, or both, in the State of Florida.*

SIGNATURE:

\_\_\_\_\_  
Electronic Signature of Registered Agent

\_\_\_\_\_  
Date

**Authorized Person(s) Detail :**

Title MGR  
Name MEHTA, ANKUR  
Address 1616 SE 2ND CT  
City-State-Zip: FT. LAUDERDALE FL 33301

*I hereby certify that the information indicated on this report or supplemental report is true and accurate and that my electronic signature shall have the same legal effect as if made under oath; that I am a managing member or manager of the limited liability company or the receiver or trustee empowered to execute this report as required by Chapter 605, Florida Statutes; and that my name appears above, or on an attachment with all other like empowered.*

SIGNATURE: ANKUR MEHTA

MGMR

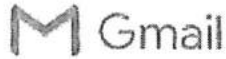
04/25/2017

\_\_\_\_\_  
Electronic Signature of Signing Authorized Person(s) Detail

\_\_\_\_\_  
Date

EXHIBIT "B"

---



J.B. Harris <jbharrisesq@gmail.com>

(no subject)

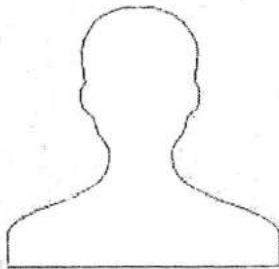
1 message

J.B. Harris <jbharrisesq@gmail.com>  
To: "J. B. Harris" <jbharrisesq@gmail.com>

Thu, Feb 15, 2018 at 7:20 PM

Verizon LTE 11:37 AM 92%

< Back



# Ankur T Mehta

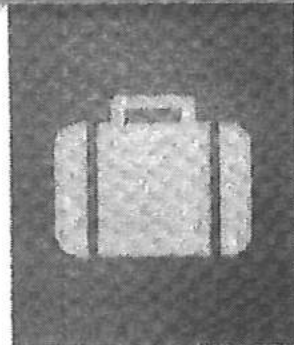
37 Years Old  
1616 SE 2nd CT Fort Lauder...  
(904) 273-5634

CALL

SEND SMS

1 Work

Title: Director of Litigation Division  
Works at: Howard & Associates P.A  
Since: 2010



8 Address History

# EXHIBIT "C"

UNITED STATES DISTRICT COURT  
FOR THE NORTHERN DISTRICT OF FLORIDA  
TALLAHASSEE DIVISION  
Case No. 4:14-cv-00381-WS-CAS

IRA REYNOLDS and PATRICIA BELL,  
Individually and on Behalf of All Others  
Similarly Situated,

Plaintiffs,

v.

WAL-MART STORES, INC.,

Defendant.

---

JOINT STATUS REPORT

---

Plaintiffs IRA REYNOLDS and PATRICIA BELL, and Defendant WAL-MART STORES, INC. respectfully submit this Status Report, in compliance with the Court's Order dated December 4, 2015, and states as follows:

The parties have reached a settlement in principle, agreed to a document memorializing the settlement, and are simply awaiting finalization of an exhibit (a label exemplar) to the document. The parties anticipate execution of the agreement within the next several days.

Respectfully submitted,

/s/ P. Tim Howard  
Tim Howard, J.D., Ph.D.  
Ankur Mehta, Esq.  
Howard & Associates, P.A.  
2120 Killarney Way, Suite 125  
Tallahassee, FL 32309  
Phone 850-298-4455  
Fax 850-216-2537  
tim@howardjustice.com

/s/ John K. Londot  
John K. Londot, Esq.  
Florida Bar Number 579521  
Greenberg Traurig, P.A.  
101 East College Avenue  
Tallahassee, FL 32301  
Telephone (850) 222-6891  
Facsimile (850) 681-0207  
londotj@gtlaw.com  
hoffmanm@gtlaw.com

Louis M. Bograd, Esq.  
Center for Constitutional Litigation, P.C.  
777 6th Street, N.W., Suite 520  
Washington, DC 20001  
Telephone: (202) 944-2860  
Fax: (202) 965-0920  
louis.bograd@cclfirm.com  
*Attorney for Plaintiffs*

David E. Sellinger  
Greenberg Traurig LLP  
200 Park Avenue  
Florham Park, N.J.  
Phone 973-360-7925  
Fax 973-301-8410  
*Attorneys for Defendant  
Wal-Mart Stores, Inc.*

### CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on December 9, 2015, the foregoing document was electronically filed with the Clerk of Court using CM/ECF, which will serve the following counsel of record:

Tim Howard, J.D., Ph.D.  
Howard & Associates, P.A.  
2120 Killarney Way, Suite 125  
Tallahassee, FL 32309  
Phone 850-298-4455  
Fax 850-216-2537  
tim@howardjustice.com  
*Attorney for Plaintiffs*

Louis M. Bograd  
Center for Constitutional Litigation, P.C.  
777 6th Street, N.W., Suite 520  
Washington, DC 20001  
Telephone: (202) 944-2860  
Fax: (202) 965-0920  
louis.bograd@cclfirm.com  
*Attorney for Plaintiffs*

*s/John Londo*  
JOHN LONDOT

EXHIBIT "D"

---





Page 2

1 APPEARANCES:  
 2 REPRESENTING THE PLAINTIFFS:  
 3 JAAKAN WILLIAMS, ESQUIRE  
 4 ANKUR MEHTA, ESQUIRE  
 5 Howard & Associates  
 6 2120 Killarney Way, Suite 125  
 7 Tallahassee, FL 32309  
 8 850-298-4455  
 9 ankur@howardjustice.com  
 10 jaakan@howardjustice.com  
 11  
 12 REPRESENTING THE DEFENDANT R.J. REYNOLDS:  
 13 EMILY BAKER, ESQUIRE  
 14 Jones Day  
 15 1420 Peachtree Street, N.E.  
 16 Suite 800  
 17 Atlanta, GA 30309  
 18 404-581-3939  
 19 ecbaker@jonesday.com  
 20  
 21 REPRESENTING THE DEFENDANT PHILIP MORRIS:  
 22 CHRISTOPHER P. NEASE, ESQUIRE  
 23 Shook, Hardy & Bacon, LLP  
 24 2555 Grand Boulevard  
 25 Kansas City, MO 64108  
 cnease@shb.com  
 ALSO PRESENT:  
 MICHAEL McLAUGHLIN, ESQ.  
 MARGARET HARRIS  
 VIDEOGRAPHER: CHRISTOPHER GREEN

Page 4

PROCEEDINGS

1 The following deposition was taken on oral  
 2 examination, pursuant to notice, for purposes of discovery,  
 3 for use as evidence, and for such other uses and purposes as  
 4 may be permitted by the applicable and governing rules.  
 5 Reading and signing of the deposition transcript by the  
 6 witness is not waived.  
 7  
 8 \* \* \*  
 9 VIDEOGRAPHER: All right. Ladies and gentlemen,  
 10 we are now on the record. This is the videotaped  
 11 deposition of Richard Harris, taken in Mr. Harris's  
 12 home in Havana, Florida. Today is June 20th, 2016, at  
 13 1:40 p.m. This is case number 2014-CA-000337, styled  
 14 Richard Harris and Margaret Harris, his wife, versus  
 15 R.J. Reynolds Tobacco Company, individually, and  
 16 successor by merger to Brown & Williamson Tobacco  
 17 Corporation, et al., filed in the Second Judicial  
 18 Circuit in and for Gadsden County, Florida.  
 19 The court reporter Jo Langston, and the  
 20 videographer is Christopher Green. And we have a  
 21 number of people here. So can I have counsel identify  
 22 themselves for the record?  
 23 MR. WILLIAMS: Jaakan Williams for the plaintiffs,  
 24 Richard and Margaret Harris, on behalf of Howard &  
 25 Associates.

Page 3

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ERRATA SHEET	99

Page 5

1 MR. MEHTA: Ankur Mehta, with Howard & Associates,  
 2 on behalf of Richard and Margaret Harris.  
 3 MS. BAKER: Emily Baker from Jones Day on behalf  
 4 of R.J. Reynolds Tobacco Company.  
 5 MR. NEASE: Christopher Nease from Shook, Hardy &  
 6 Bacon on behalf of Philip Morris-USA.  
 7 VIDEOGRAPHER: And could I have the court reporter  
 8 please swear in the witness.  
 9 THE COURT REPORTER: Can you raise your right  
 10 hand?  
 11 Do you swear or affirm the testimony you're about  
 12 to give will be the truth, the whole truth, and nothing  
 13 but the truth?  
 14 THE WITNESS: To the best of my ability.  
 15 VIDEOGRAPHER: Thank you, ladies and gentlemen.  
 16 WHEREUPON,  
 17 RICHARD HARRIS  
 18 was called as a witness and, having been first duly sworn,  
 19 was examined and testified as follows:  
 20 DIRECT EXAMINATION  
 21 BY MS. BAKER:  
 22 Q Good afternoon, Mr. Harris. Are you able to hear  
 23 me okay?  
 24 A Yeah. I've got my hearing aid. I can hear you  
 25 pretty good.

EXHIBIT "E"

2/15/2018

Gmail - (no subject)

 Gmail

J.B. Harris <jbharrisesq@gmail.com>

(no subject)

1 message

J.B. Harris <jbharrisesq@gmail.com>

To: "J. B. Harris" <jbharrisesq@gmail.com>

Thu, Feb

 AT&T 

6:34 PM



Ankur

Please let me know when you send  
paycheck. Today is payday

Today 5:25 PM

Really? Today is payday? Huh? Go  
figure. Well good for you!  
M

I'm just attempting to clarify when  
you will be sending my check. No  
need for such unnecessary hatred  
and sarcasm

Deliv

2/15/2018

Gmail - (no subject)

Today 8:31 PM

Just direct your questions to someone else. You are just a manipulative shit, and I have no respect whatsoever for you. I should have let you walk away that first day, or the time after that, or after that! I believed in your integrity, and you clearly demonstrated that you have none.



1

# **EXHIBIT "B"**



**The Florida Bar**

Voluntary Practice  
1700 Congress Street, Suite 130  
Gainesville, Florida 32602

Annual Fee  
\$100.00

Phone: 352-333-2255  
www.flbar.org

April 18, 2014

**PERSONAL FEE ADDRESS ONLY**

Ankur Mehta  
1000 S.E. 22nd CT  
Fort Lauderdale, FL 33301

Re: Unlicensed Practice of Law Investigation of Ankur Mehta  
File No. 148107317A

Dear Mr. Mehta:

Please give us your written position concerning the attached correspondence from Kimberly Pollock. In addition, respond to the following:

1. What is your occupation? Provide your business card.
2. Where are you currently employed? What are your job title and your job description?
3. Provide your dates of employment and list all your job titles while working at Howell & Associates (H&A).
4. In June 2011, what were your job title and your job duties at H&A?
5. What were your job title and job description at the time you stopped working for H&A?
6. List all the attorneys working at Fort Lauderdale offices of H&A during the time you were employed.
7. Who signed your work with H&A?
8. Describe the services of Matrix Consulting Group, LLC and Mehta Consulting, LLC when you worked.
9. Detail the contents of your interview and the deposition of Richard P. Harris in June 2011. Explain why you were interviewed for the record.

<p style="text-align: right;">42</p> <p>1 people knew where you were?  2 A. Right. Right.  3 Q. During your employment at the Howard firm, you  4 did not keep a personal calendar?  5 A. I did not.  6 Q. Did you keep a phone log or were phone logs  7 kept at the Howard firm?  8 A. Ah, not that I recall --  9 Q. All right.  10 A. -- no.  11 Q. So if you spoke to Mrs. Harris or Mr. Harris on  12 the phone, or some staff member at the Howard firm did  13 so, would that be logged anywhere?  14 A. Well, again, when Howard first implemented the  15 time tracking system, I remember, because a few times I  16 had to do it, I would do exactly what you just  17 explained. If I got a call from a probate client, I  18 would put, you know, 15 minutes spent speaking with the  19 client about a probate matter, or in a criminal defense  20 matter, you know, spent 30 minutes on a conference call  21 with the client regarding, you know, the criminal  22 defense matter that (inaudible).  23 So that was my way of tracking what I was doing  24 so that it showed them that I was going to comply. Even  25 if they were going to keep that tracking system in</p>	<p style="text-align: right;">44</p> <p>1 could submit their mileage and be reimbursed for that?  2 A. That's correct.  3 MS. BAKER: I think I'm about done with my  4 questions.  5 THE WITNESS: Okay.  6 MS. BAKER: Maybe take a short break and I can  7 just look through my notes and then come back, maybe  8 about five minutes.  9 THE WITNESS: Okay.  10 MS. BAKER: Okay. For folks on the phone,  11 we'll take maybe about a five-minute break.  12 MR. HOWARD: Very good.  13 MS. BAKER: All right. Sure.  14 (Recess was taken.)  15 BY MS. BAKER:  16 Q. Okay. Mr. Williams, we -- I know we talked  17 about -- we talked about the depositions of Mr. Richard  18 Harris that occurred the week of, I guess, June 19th or  19 June 20th of 2016, right?  20 A. Correct.  21 Q. And, as you and I've already discussed, there  22 was a discovery deposition that occurred at the  23 beginning of that week, right?  24 A. Correct.  25 Q. And there was a trial preservation deposition</p>
<p style="text-align: right;">43</p> <p>1 place, that was my way of showing them that, hey, I'm  2 complying -- here's my phone log. Here's my tracking  3 system for the week. This is what I did. This is who I  4 spoke with -- so that -- but, again, that was short  5 lived for me because it was more of a concern for the  6 support staff than it was for me.  7 Q. All right. So to the extent you had phone  8 calls with clients, at least while you were tracking  9 your time, that would be reflected in your time sheets?  10 A. Correct.  11 Q. And did you -- expenses that you had,  12 client-related expenses that you had while you were  13 employed at the Howard firm, would you -- for example,  14 mileage --  15 A. Uh-huh.  16 Q. -- so if you drove out to Gadsden to meet with  17 the HARRISES, would you submit your mileage to the firm?  18 A. Always. The firm always reimbursed me for my  19 mileage. Particularly when I was driving -- had to  20 drive out for a hearing in another county, they would  21 always reimburse me, not only for my mileage but if I  22 had to get a rental car.  23 Q. And so the same would be true for other  24 employees at the Howard firm, if they drove out to  25 Gadsden, for example, to meet with the HARRISES, they</p>	<p style="text-align: right;">45</p> <p>1 that occurred that weekend?  2 A. Correct.  3 Q. All right. And, during that week, would you  4 agree that you were really the primary contact for the  5 Harris family from the Howard firm?  6 A. Correct.  7 Q. In other words, you were the one that met with  8 Mr. Harris to prepare him for his depositions. You were  9 the one that was meeting with the family in between  10 depositions. You were the primary Howard firm contact  11 for the HARRISES during the course of that week?  12 A. One of them for sure.  13 Q. Okay. Who else would have --  14 A. Ankur being there as well, but you all, myself,  15 and Tim there -- well, other than that one date where  16 Tim was away from the deposition -- this would have been  17 one of the first three days where you all were doing the  18 depo -- but other than that, that's correct.  19 Q. Okay. And you're referring -- I know, as we  20 discussed, we took Mr. Harris's discovery deposition  21 over the course of three days, right?  22 A. Correct.  23 Q. Given his condition and the need to take  24 frequent breaks and that sort of thing, right?  25 A. Correct.</p>

<p style="text-align: right;">46</p> <p>1 Q. All right. And one of those three days -- this 2 was for the discovery deposition -- Mr. Howard was in 3 attendance -- 4 A. Correct. 5 Q. -- at the deposition itself -- 6 A. Correct. 7 Q. -- right? 8 But during the course of that week, would you 9 agree that you were -- for the Harris family -- you were 10 the Howard firm's primary contact? 11 A. Correct. 12 Q. And I know we just talked about the fact that 13 Mr. Howard was present at least for one day of 14 Mr. Harris's discovery deposition, but is it your 15 understanding that Mr. Howard was actually in trial in 16 Jacksonville, Florida, during that week? 17 A. Correct. 18 Q. In June of 2016? 19 A. Correct. 20 Q. I want to just very quickly go back to Saturday 21 morning, June 25th, all right, and just make sure I have 22 an understanding of what occurred during that 45-minute 23 meeting between you -- I think you were there and 24 Mr. Mehta was there -- 25 A. Correct.</p>	<p style="text-align: right;">48</p> <p>1 Q. All right. So am I correct that instead what 2 you did, or instead what somebody did with Mr. Harris, 3 was walk him through the actual errata sheet itself that 4 I've marked as Composite Exhibit 1? 5 A. Correct. 6 Q. All right. And so, for example, let's look at 7 the very first correction that we have in the errata 8 sheets, and I'm showing you what I've marked as 9 Exhibit 1, so during this 45-minute meeting -- and who 10 was the person who was actually reading the errata sheet 11 to Mr. Harris? 12 A. I believe that would have been Tim -- 13 Q. All right. 14 A. -- if I'm not mistaken. 15 Q. Mr. Howard was the person reading it? 16 A. I believe so. 17 Q. And so would he ask him -- would he read the 18 changed testimony to Mr. Harris? 19 A. Correct. 20 Q. And then Mr. Harris would say what? 21 A. "That's what I meant to say" or something to 22 that effect. 23 Q. Okay. But at no point did anyone refer him 24 back to the actual deposition, discovery deposition 25 transcript, correct?</p>
<p style="text-align: right;">47</p> <p>1 Q. -- and Mr. Howard was there, right? 2 A. Correct. 3 Q. And both Mr. and Mrs. Harris were there? 4 A. Yes. 5 Q. All right. Was anyone else present at that 6 meeting? 7 A. I think that's it. 8 Q. Okay. And, as you and I have already, I think, 9 covered, you -- it's your recollection that that meeting 10 lasted about 45 minutes? 11 A. Yes. 12 Q. All right. And either Mr. Howard or Mr. Mehta 13 arrived at that meeting with the typed errata sheets -- 14 that I've marked as Composite Exhibit 1 -- they arrived 15 with those typed errata sheets to the deposition, right? 16 A. Correct. 17 Q. And so let me make sure I have a very clear 18 understanding of what occurred during that 45-minute 19 meeting. All right? 20 You would agree that no one read to 21 Mr. Harris -- during that 45 meeting -- 45-minute 22 meeting, no one read to Mr. Harris the actual 23 deposition, discovery deposition transcripts, during 24 that meeting? 25 A. Not from what I recall.</p>	<p style="text-align: right;">49</p> <p>1 A. Not that I recall. 2 Q. All right. So the only document that -- during 3 that 45-minute meeting on June 25th, the only document 4 that anyone went through with Mr. Harris was the -- were 5 the errata sheets themselves? 6 A. Correct. 7 Q. I want to switch gears just a little bit, and I 8 really only have another question or two -- 9 A. Okay. 10 Q. -- and then I'll be -- and then I'll be done. 11 You recall that there was actually a defense 12 motion to suppress the errata sheets that I've marked as 13 Exhibit 1 to this deposition? 14 A. I remember. 15 Q. There was a defense motion to suppress those 16 errata sheets. 17 Do you recall that motion? 18 A. Yes. 19 Q. And there were, actually, then, later -- and 20 there was a response that was filed by the Howard firm 21 to that motion? 22 A. Correct. 23 Q. And let me ask you, do you recall who drafted 24 that response? 25 A. A number of us worked on it. I worked on that</p>



<p style="text-align: right;">50</p> <p>1 response, along with a new attorney, Adrienne Williams,  2 so we both collaborated on the response.  3 Q. All right. And then there was ultimately a  4 hearing in August of 2000-- I believe August of 2017  5 concerning that motion, the defense motion?  6 A. Correct.  7 Q. All right. And if Mr. Howard represented at  8 that hearing, represented to the Court, that you met  9 with Mr. Harris on Friday, June 24th, to go through his  10 discovery deposition and to prepare his errata sheet to  11 that deposition, how did Mr. Howard come to that  12 understanding?  13 A. I'm not sure I understand what -- what...  14 Q. Sure, let me see if I can break it down.  15 A. Okay.  16 Q. Okay. At that hearing that we had in August of  17 2017 --  18 A. Okay.  19 Q. -- on the defendant's motion to suppress the  20 errata sheets --  21 A. Correct.  22 Q. -- Mr. Harris's -- the errata sheets to  23 Mr. Harris's discovery deposition --  24 A. Okay.  25 Q. -- Mr. Howard made a representation to the</p>	<p style="text-align: right;">52</p> <p>1 understanding?  2 A. That I can't explain. Did I meet with  3 Mr. Harris on that Friday? Yes. Did I discuss the  4 documents that I did have -- the answers to interros, I  5 had that. Again, I had the complaint. I don't want to  6 sound redundant, but that's all I had with me.  7 Q. Right. And I think, as you told me on several  8 occasions during this deposition, the very first time  9 you saw those errata sheets was on Saturday morning,  10 right, June 25th?  11 A. Correct.  12 Q. And they were brought to Mr. Harris's trial  13 preservation deposition that morning and they were  14 already typed up, correct?  15 A. That's correct.  16 Q. All right. And so do you have any  17 understanding as to how Mr. Howard could represent to  18 the Court that you met with Mr. Harris that Friday,  19 June 24th, to prepare the errata sheets to Mr. Harris's  20 discovery deposition?  21 A. I can't.  22 Q. And I think, again, as you have told me, that  23 is not, in fact, what occurred, correct?  24 A. That's correct.  25 MS. BAKER: All right. I appreciate your time</p>
<p style="text-align: right;">51</p> <p>1 Court about how those errata sheets were prepared.  2 A. Okay.  3 Q. All right. And he represented to the Court  4 that you met with Mr. Harris on Friday, June 24th --  5 A. Okay.  6 Q. -- the day before Mr. Harris's trial  7 preservation deposition, right?  8 A. Okay.  9 Q. And Mr. Howard told the Court that you met with  10 Mr. Harris on that Friday, June 24th, to go through  11 Mr. Harris's discovery deposition and prepare the errata  12 sheets, right?  13 A. Okay.  14 Q. And, as you and I have already established,  15 that did not occur, right?  16 A. That's correct.  17 Q. That is inaccurate?  18 A. That's correct.  19 Q. You, in fact, never met with Mr. Harris in  20 order to prepare errata sheets to his discovery  21 deposition?  22 A. Correct.  23 Q. And so if that representation was made to the  24 Court at that hearing, how did Mr. Howard come to -- by  25 Mr. Howard -- how did Mr. Howard come to that</p>	<p style="text-align: right;">53</p> <p>1 today, and I don't have any further questions for you.  2 THE WITNESS: Okay.  3 MR. NEASE: Ah, I have one question, but,  4 first, can everybody on the phone hear me?  5 MR. HOWARD: Yes.  6 MR. NEASE: Okay. Great.  7  8 EXAMINATION  9 BY MR. NEASE:  10 Q. One question, Mr. Williams, that Saturday  11 morning, June 25th, when the errata sheets were  12 presented to Mr. Harris, to your knowledge, was that the  13 first time Mr. Harris has ever seen or heard about those  14 errata sheets?  15 A. I would imagine.  16 Q. But, to your knowledge, that's an accurate  17 statement; he had not seen or heard of them until that  18 morning, to your knowledge?  19 A. Correct.  20 MR. NEASE: Thank you, Mr. Williams.  21  22 EXAMINATION  23 BY MR. HOWARD:  24 Q. Mr. Williams, this is Tim Howard. I'd like to  25 follow up a little bit on some questions here.</p>

<p style="text-align: right;">54</p> <p>1 When you met with Peggy and Richard on Thursday  2 and Friday, would you cover things that Richard Harris  3 was confused about, military service or such as his  4 desire to quit smoking or the confusions in the  5 questions, in his answers, any discussion about that  6 with Richard or Peggy, in light of what took place at  7 the deposition?  8 MS. BAKER: Object to the form.  9 THE WITNESS: When I met with Richard that  10 Saturday morning, I had interrogatories.  11 BY MR. HOWARD:  12 Q. I was referring to Thursday and Friday.  13 A. Thursday and Friday. Thursday and Friday, when  14 I met with Richard the day before -- those two days  15 before the trial preservation deposition, I had those  16 two pleadings that we had on file, I had the rough draft  17 from those transcripts, and that's what I covered with  18 Richard.  19 Q. Correct. And would you have -- and would you  20 have gone -- gone over any discussions dealing  21 with (inaudible)?  22 MR. NEASE: Hey, Tim, can you hang on one  23 second. We're moving the phone. We're having trouble  24 hearing you.  25 THE REPORTER: Thank you. And if you could</p>	<p style="text-align: right;">56</p> <p>1 and actually, if you needed to refer to them, they would  2 be there with you. Otherwise there would be no purpose  3 to have them; isn't that correct?  4 MS. BAKER: Object to form.  5 MR. NEASE: Same objection.  6 MS. BAKER: And also asked and answered.  7 BY MR. HOWARD:  8 Q. They were there to cover the facts and, if  9 there's any question about them, to refer to to see what  10 was accurate.  11 Why else would you have the transcripts?  12 MS. BAKER: Object to form.  13 MR. NEASE: Same objection.  14 THE WITNESS: Mainly for purposes of preparing  15 Richard for the trial preservation depo that we had  16 coming the next -- for Saturday and Sunday.  17 BY MR. HOWARD:  18 Q. Correct, and as far as preparing for trial  19 testimony, you would go over the questions that took  20 place and if the answer was accurate or not, would you  21 not? That's why you would -- you go over that with  22 Richard, would you not?  23 MS. BAKER: Object to form.  24 MR. NEASE: Same objection.  25 THE WITNESS: That's what we did.</p>
<p style="text-align: right;">55</p> <p>1 start over on your question.  2 THE WITNESS: She's ready.  3 BY MR. HOWARD:  4 Q. Mr. Williams, during that Thursday and Friday,  5 Thursday and Friday when you met with the family, you  6 would have spent time covering things that were accurate  7 or inaccurate in Mr. Harris's recollection or testimony,  8 such as his military history or his criminal history or  9 his smoking history or his desire to quit.  10 Would those subjects have come up in your  11 discussions with Peggy and Richard Harris?  12 MS. BAKER: Object to form.  13 MR. NEASE: Same objection.  14 THE WITNESS: I imagine, ah, they would have.  15 I don't remember, in full detail, everything we  16 covered -- we're talking about depositions that took place  17 two years ago -- but I do recall -- the only documents I  18 remember having with me, if I'm not mistaken, are just  19 those two pleadings, the rough drafts from the previous  20 three days of depositions, and I want to say I had a  21 copy of the complaint with me.  22 BY MR. HOWARD:  23 Q. Correct, and you would have taken the rough  24 drafts of the transcripts in order to have them with you  25 so you could actually recall what took place in them,</p>	<p style="text-align: right;">57</p> <p>1 BY MR. HOWARD:  2 Q. Okay. And so -- and as you did that, I was in  3 trial at the time, but you would share that information  4 about -- you know, you didn't just keep the information  5 to yourself. Would you not have shared that either with  6 myself or with Ankur, who was --  7 MS. BAKER: Object to form.  8 MR. NEASE: Same objection.  9 THE WITNESS: What information would I have  10 shared?  11 BY MR. HOWARD:  12 Q. Well, you didn't go there just to keep the  13 information to yourself, did you? You got there in  14 order to prepare for the trial preservation testimony,  15 which I was --  16 MS. BAKER: Object to form.  17 MR. NEASE: Same objection.  18 BY MR. HOWARD:  19 Q. Is that correct?  20 MS. BAKER: Object to form.  21 MR. NEASE: Same.  22 THE WITNESS: I mean, I -- I don't -- I'm not  23 sure what you're asking me. Again, when I went to the  24 Harrises' family home on Thursday and Friday, we  25 discussed Richard's upcoming trial preservation depo</p>

15 (Pages 54 to 57)

<p style="text-align: right;">58</p> <p>1 that we were going to do for purposes of trying to give  2 Richard an opportunity to, obviously, clear up some of  3 the issues that had come up during his, ah, depo  4 discovery with the tobacco attorneys, so that was --  5 BY MR. HOWARD:  6 Q. Correct, and -- go ahead.  7 A. That was the end of my answer. I mean,  8 that's -- that's all I have.  9 Q. Right, and that's appropriate to do,  10 (Inaudible) prior testimony to find out what was  11 accurate, inaccurate, in preparation for the trial  12 testimony.  13 Isn't that -- that's what you should do as a  14 lawyer, shouldn't you?  15 MS. BAKER: Object to form.  16 MR. NEASE: Same objection.  17 THE REPORTER: And I didn't get the first part  18 of your question. If you could just repeat it. It cut  19 out.  20 BY MR. HOWARD:  21 Q. Yes, so, Mr. Williams, as a lawyer, you go  22 through, with the deponent, and review what the deponent  23 said or didn't say, if it's accurate or inaccurate, in  24 preparation for the trial preservation testimony.  25 That's the purpose of meeting with them and</p>	<p style="text-align: right;">60</p> <p>1 asked and answered.  2 MR. NEASE: Same objection.  3 BY MR. HOWARD:  4 Q. You can answer the question.  5 A. Again, whatever notes there are -- whatever  6 notes that were prepared when I met with the Harris  7 family is -- was with the file, and whatever information  8 that was gathered from those meetings, obviously  9 everybody had -- at least we had access to it. We were  10 there with Richard for the entire time, so...  11 Q. But you would not have hidden information from  12 anyone. You would have shared that with either myself  13 or Mr. Mehta, wouldn't you? You wouldn't have kept it  14 to yourself?  15 MS. BAKER: Object to form.  16 MR. NEASE: Same objection.  17 THE WITNESS: (No audible response.)  18 BY MR. HOWARD:  19 Q. Correct? As an attorney you were working to  20 make sure we developed this case. You would have shared  21 that information you gleaned from this preparation with  22 us. You would not have kept it to yourself?  23 MS. BAKER: Object to form.  24 MR. NEASE: Same objection.  25 THE WITNESS: Well, what I remember doing, when</p>
<p style="text-align: right;">59</p> <p>1 going over those transcripts, complaint, and  2 interrogatories. Isn't that the purpose of them?  3 MS. BAKER: Object to form.  4 MR. NEASE: Same objection.  5 THE WITNESS: And that's what we did.  6 BY MR. HOWARD:  7 Q. Correct, and as you went through that, you  8 would have shared that either with me or with Ankur, in  9 order to make sure that we're getting the information  10 necessary to do the trial preservation testimony and to  11 see if there's any inaccuracies in what took place in  12 the deposition testimony, for both purposes?  13 MS. BAKER: Object to form.  14 MR. NEASE: Same objection.  15 THE WITNESS: Whatever notes that were prepared  16 with regard to my meetings with Richard, obviously, are  17 with the file, but, again, as I alluded to in your  18 previous two questions, that's what I did.  19 BY MR. HOWARD:  20 Q. Right, and the purpose of that is to prepare  21 for the trial preservation testimony, prepare Richard  22 for that, and part of the preparation is to go through  23 the transcripts to see what was accurate in what he said  24 and what was inaccurate in what he said?  25 MS. BAKER: Object to form. This has all been</p>	<p style="text-align: right;">61</p> <p>1 I met with Richard and Peggy, Richard, these are your  2 interrogatory answers. This is what you told -- this is  3 what you swore to when you submitted these answers based  4 upon the questions that were posed to you by the tobacco  5 attorneys. This is what you told them about your  6 military background. This is what you told them about  7 your smoking history. This is what you told them about  8 your criminal background. That's what we did.  9 The answers had already been -- they were on  10 file. They were in -- in the file when you hired me and  11 I started working there, so there wasn't really anything  12 new, other than what Richard had already attested to  13 with interrogatories you had on file.  14 BY MR. HOWARD:  15 Q. Correct, and, by the way, that was a firm  16 before I got involved with the case. The (Inaudible)  17 Law Firm did those.  18 And you would have also looked at the  19 transcripts too. Otherwise you wouldn't have needed  20 them; is that correct? You would have had the  21 transcripts with you in order to test the accuracy of  22 that information as well, in preparation for the trial  23 preservation testimony?  24 MS. BAKER: Object to form. He's already  25 answered this question.</p>

16 (Pages 58 to 61)

<p style="text-align: right;">62</p> <p>1 MR. NEASE: Same objection.  2 BY MR. HOWARD:  3 Q. You can answer the question.  4 A. Yes, I had access to the transcript, yes, I  5 did.  6 Q. And you had that to prepare Richard Harris for  7 the trial preservation testimony, um...  8 MS. BAKER: Is there a question pending?  9 BY MR. HOWARD:  10 Q. That was there to prepare Mr. Harris for the  11 trial preservation testimony, correct?  12 MS. BAKER: Object to form, also asked and  13 answered.  14 MR. NEASE: Same objection.  15 THE WITNESS: That's what it was used for.  16 BY MR. HOWARD:  17 Q. Right, and so as far as in the errata sheets,  18 are the errata sheets taking exact language from the  19 transcripts?  20 MS. BAKER: Object to form.  21 MR. NEASE: Same objection.  22 THE WITNESS: No idea.  23 BY MR. HOWARD:  24 Q. So you don't know what -- you don't know  25 (inaudible)?</p>	<p style="text-align: right;">64</p> <p>1 BY MR. HOWARD:  2 Q. Correct, and was it obvious that there was  3 incorrect statements by Richard that needed to be  4 corrected, based on his mental and physical condition?  5 MS. BAKER: Object to form.  6 MR. NEASE: Same objection.  7 THE WITNESS: Was it obvious that...  8 BY MR. HOWARD:  9 Q. Yeah, was it obvious that, in light of  10 Richard's condition, he was answering questions  11 sometimes coherently and sometimes incoherently and they  12 would have to be corrected?  13 MS. BAKER: Object to form.  14 What are you referring to?  15 MR. NEASE: Same objection.  16 MR. HOWARD: Answers to questions in the  17 discovery deposition.  18 MS. BAKER: Object to form.  19 MR. NEASE: Same objection.  20 BY MR. HOWARD:  21 Q. You can answer the question.  22 A. Yes, there was -- there was some instances  23 during his discovery deposition where he started  24 decompensating, correct.  25 Q. And he was giving answers without any real</p>
<p style="text-align: right;">63</p> <p>1 THE REPORTER: I'm sorry, I'm not understanding  2 the words he's saying.  3 THE WITNESS: You're going to have to speak up  4 so the court reporter can hear you.  5 BY MR. HOWARD:  6 Q. That's fine. I'll reask the question. Can you  7 hear me?  8 A. Yes, we can hear you.  9 Q. Okay. So the errata sheets, I'll let you know,  10 if you look at them, they are actually quoted verbatim  11 from the transcripts, and there are questions that  12 Mr. Harris obviously was confused about. He would say  13 yes and no and no and yes. He would think you were  14 talking about 20 years with his wife as opposed to  15 20 years dealing with smoking, or there was -- there was  16 consistent confusions.  17 Was there any -- did you observe Mr. Harris  18 being confused, because of his condition, on the  19 questions and answers?  20 MS. BAKER: Object to form and move to strike.  21 MR. NEASE: Yeah, I join.  22 THE WITNESS: I think we're all aware of what  23 Richard's condition was throughout the duration of those  24 depositions, not only his discovery deposition but even  25 during our trial preservation depositions.</p>	<p style="text-align: right;">65</p> <p>1 thought or any real understanding what he's saying?  2 MS. BAKER: Object to form. This is also  3 beyond the scope of this deposition --  4 MR. NEASE: Same --  5 MS. BAKER: -- Mr. Howard, so I object to any  6 question regarding his mental state during the discovery  7 deposition. That's not what this is about.  8 MR. HOWARD: Well, you can object. He can  9 answer the question. This is the whole purpose of  10 having an errata, when you have someone that's answering  11 questions that are clearly not what they understand them  12 to be, in their right mind, and you have to go back and  13 correct them when they're lucid.  14 MS. BAKER: Well, and this witness has already  15 testified, Mr. Howard, as I know you're aware, that he  16 wasn't involved in the preparation of any errata sheet  17 in this case, so I think it's improper -- I think it's  18 improper for you now to ask this witness to opine on  19 Mr. Harris's mental condition at any point during 2016.  20 MR. HOWARD: Well, you can object all you want.  21 We're going to still answer the questions.  22 MS. BAKER: If he can, if he's able to, if he's  23 able to answer the question.  24 MR. NEASE: And understand it.  25 MR. HOWARD: Yeah, I believe this witness knows</p>

<p style="text-align: right;">66</p> <p>1 full well the mental capacity and incapacity and the  2 lucidity and nonlucidity of Mr. Harris and why it's  3 required to correct his deposition statements.  4 BY MR. HOWARD:  5 Q. So, Mr. Williams, do you recall Mr. Harris  6 having difficulty being coherent and lucid and nonlucid,  7 in light of his physical condition during these  8 depositions, the discovery depositions?  9 MS. BAKER: Object to form.  10 MR. NEASE: Object to form.  11 THE WITNESS: Correct.  12 BY MR. HOWARD:  13 Q. At the very beginning of the trial preservation  14 testimony deposition, was there a complete breakdown of  15 comprehension when we started the deposition --  16 MR. NEASE: Form.  17 MS. BAKER: Object.  18 BY MR. HOWARD:  19 Q. -- and we had to take a break and have the  20 psychologist take a look and see whether he was  21 competent or not?  22 MS. BAKER: Object to form.  23 MR. NEASE: Same objection.  24 BY MR. HOWARD:  25 Q. Do you recall that?</p>	<p style="text-align: right;">68</p> <p>1 testified that those errata sheets were read to Richard  2 during --  3 Q. Right, and so what's actually quoted from the  4 transcript, an area that Richard would have been  5 confused about or very difficult to understand, and  6 that's why -- that's why it was done that way.  7 Is that what you recall?  8 A. I recall the errata sheets being read to  9 Richard that morning, yes.  10 Q. All right. And was Richard a person that could  11 tolerate, in his condition, long, drawn-out, grueling  12 activities that taxed him at the time?  13 MS. BAKER: Object to form.  14 MR. NEASE: Same objection.  15 THE WITNESS: I think Richard decompensated  16 every single day up until the last day that he was  17 alive.  18 BY MR. HOWARD:  19 Q. Did Richard die approximately one week after we  20 finished the discovery deposition?  21 A. No, he would have died within 48 hours after --  22 after --  23 Q. At the trial preservation, but at the discovery  24 deposition, on that Wednesday, he died approximately  25 one week later?</p>
<p style="text-align: right;">67</p> <p>1 A. That's correct.  2 Q. And if you look at the -- you haven't looked at  3 the errata sheets -- I guess you haven't looked at them.  4 If you look at them, they are verbatim quotes from the  5 transcripts that are there and the clarification  6 immediately after that.  7 Do you recall that?  8 MS. BAKER: Object to form.  9 He already said he didn't know what they say.  10 MR. NEASE: Same objection.  11 MR. HOWARD: I can ask him again if you  12 recalled -- if he recalled that.  13 THE WITNESS: I'm not sure what your question  14 is. Again, do I recall...  15 BY MR. HOWARD:  16 Q. Do you recall -- as -- as Mr. Harris -- I think  17 it was -- the deposition started sometime after 11:00 on  18 that Saturday morning. As I recall we arrived early,  19 sometime around 9 o'clock, to get organized, and do you  20 recall us reading the transcript language to Mr. Harris  21 and seeing if that needed to be corrected and providing  22 him language that would correct it and making sure that  23 it was acceptable to him? Do you recall that?  24 A. Yes, I testified to that earlier. That was one  25 of the questions that Ms. Baker asked of me. I</p>	<p style="text-align: right;">69</p> <p>1 A. Correct.  2 Q. Correct, and so is it reasonable to tax and  3 burden Richard Harris in this condition, to have to read  4 through 800 -- 300, 400 pages of every page of a  5 transcript? Is that something we can do reasonably with  6 him?  7 MS. BAKER: Object to form.  8 MR. NEASE: Same objection.  9 MS. BAKER: Beyond the scope of the depo and --  10 BY MR. HOWARD:  11 Q. You can answer the question.  12 A. Okay.  13 MS. BAKER: -- and of direct.  14 THE WITNESS: In my opinion I don't know how he  15 made it through the last week that he was alive.  16 BY MR. HOWARD:  17 Q. And were we doing everything we could do to  18 save his energy so he would not be abused or overly  19 taxed?  20 MS. BAKER: Object to form.  21 MR. NEASE: Same objection.  22 THE WITNESS: I remember taking frequent breaks  23 each day of his deposition to give him time to get fluid  24 and nutrition into his body.  25</p>

18 (Pages 66 to 69)

<p style="text-align: right;">70</p> <p>1 BY MR. HOWARD:  2 Q. And do you recall me objecting about  3 asked-and-answered questions repeatedly, in order to  4 save Mr. Harris's energy so we could shorten the time  5 that he was going through this burden?  6 MS. BAKER: Object to form.  7 MR. NEASE: Object to form.  8 THE WITNESS: Yes, I do recall.  9 BY MR. HOWARD:  10 Q. So in order to do an errata sheet in this  11 context, with a person that's not lucid, with a person  12 that cannot remember or (inaudible), do you think it's  13 an appropriate way -- to go take the concise portions of  14 the transcript, read that portion of the transcript to  15 him, and allow him to do a correction, do you think  16 that's an appropriate way to correct a deposition?  17 MS. BAKER: Object to form.  18 MR. NEASE: Same objection.  19 THE WITNESS: Yes, I would imagine so.  20 BY MR. HOWARD:  21 Q. Do you know any other way to do that in this  22 context?  23 MR. NEASE: Same objection.  24 MS. BAKER: Object to form.  25 THE WITNESS: No idea.</p>	<p style="text-align: right;">72</p> <p>1 more, depending on the time that we arrived, and the  2 deposition started at 11:00, 11:10, I think it was, and  3 then we arrived sometime around 9:00 or 9:15 -- could it  4 have been longer than 45 minutes that we spent going  5 with Mr. Harris to read both the transcript and also the  6 errata to his testimony?  7 A. It could have been.  8 MS. BAKER: Object to form.  9 THE WITNESS: It could have been.  10 BY MR. HOWARD:  11 Q. Yeah, so it may not have been a short amount of  12 time; it may have been a significant amount of time?  13 MS. BAKER: Object to form.  14 MR. NEASE: Object to form.  15 THE WITNESS: I know that -- what I do remember  16 is that, for each of the discovery depositions, we  17 started around 9:00, I want to say early, and I believe  18 that the trial preservation depositions may have started  19 a little later than that, so it could have been longer  20 than 45 minutes. I'm just not certain as far as when we  21 started on that Saturday.  22 BY MR. HOWARD:  23 Q. And then I guess I'm going to just repeat.  24 When you spent time with Peggy and Richard on Thursday  25 and Friday, would you have shared that information, that</p>
<p style="text-align: right;">71</p> <p>1 BY MR. HOWARD:  2 Q. And so within the bounds of the law, the bounds  3 of human morality, the bounds of human ethics, and the  4 bounds of legal ethics, in order to allow a dying man to  5 correct certain portions of his testimony efficiently,  6 is it a sound -- in your opinion, as a lawyer, a member  7 of the Florida bar -- a sound and ethical way to go  8 about correcting testimony from a witness that is  9 dying -- and goes in and out of lucidity and would state  10 things incorrectly at times and say you have to go back  11 and correct them -- is this an appropriate, sound,  12 moral, and ethical way to go about addressing this  13 problem?  14 MS. BAKER: Object to form, and this witness  15 has already testified that he doesn't know how the  16 errata sheets were prepared, so I don't know how he  17 could possibly answer this question.  18 MR. HOWARD: He --  19 MR. NEASE: Same objection.  20 MR. HOWARD: -- can answer the question. He's  21 a smart man.  22 THE WITNESS: I would imagine so.  23 BY MR. HOWARD:  24 Q. And, Mr. Williams, if it was more than  25 45 minutes -- might have been an hour and a half or</p>	<p style="text-align: right;">73</p> <p>1 you learned from those meetings, either with myself or  2 with Mr. Mehta?  3 MS. BAKER: Object to form and asked and  4 answered.  5 MR. NEASE: Same objection.  6 THE WITNESS: Would I have shared it how?  7 BY MR. HOWARD:  8 Q. Correct, would you have shared the things you  9 learned from myself and Mr. Mehta as part of preparing  10 for the trial preservation testimony? Because you were  11 not the one -- you were asking questions, were you?  12 MR. NEASE: Same objection.  13 MS. BAKER: Object to form.  14 THE WITNESS: That's correct.  15 BY MR. HOWARD:  16 Q. And so you would have been there for not -- in  17 order to get information to share with the person that's  18 asking the questions, would you not?  19 MS. BAKER: Object to form.  20 MR. NEASE: Same objection.  21 MS. BAKER: That question makes no sense.  22 THE WITNESS: Correct.  23 MS. BAKER: Do you understand -- Mr. Williams,  24 do you understand the question you were just asked?  25 THE WITNESS: Would I have shared information</p>

<p style="text-align: right;">74</p> <p>1 with him, as far as what I garnered from my meetings  2 with the Harris family.  3 MS. BAKER: I don't believe that's what was  4 just asked.  5 MR. HOWARD: That's exactly what I asked.  6 That's exactly what I asked.  7 MS. BAKER: Object to form, then, and asked and  8 answered.  9 MR. NEASE: Same objection.  10 BY MR. HOWARD:  11 Q. (Inaudible) the question.  12 A. Was that the same question?  13 Q. Right, right.  14 A. Yes, that information would have been shared.  15 Q. Right, and so that information would have been  16 used to prepare errata sheets -- it would not surprise  17 you that information was used to prepare errata sheets?  18 MS. BAKER: Object to form and calls for  19 speculation.  20 MR. NEASE: Same objection.  21 MR. HOWARD: That's fine -- you can answer the  22 question -- that's fine, you can object, go ahead.  23 MS. BAKER: I would caution you, Mr. Williams,  24 however, not to speculate.  25</p>	<p style="text-align: right;">76</p> <p>1 THE WITNESS: Would it have been malpractice?  2 MS. BAKER: Object to form.  3 MR. NEASE: Yeah.  4 BY MR. HOWARD:  5 Q. Correct.  6 A. (No audible response.)  7 Q. Let me put it another way. I'm an attorney. I  8 represent a client. I find information they're not  9 lucid, gave incorrect information. I'm now aware of  10 that through talking with counsel. I look back at the  11 transcripts. I find out there's errors there.  12 Is it not unethical and malpractice not to make  13 those changes to the deposition --  14 MS. BAKER: Object to form.  15 BY MR. HOWARD:  16 Q. -- errata sheet?  17 MR. NEASE: Same objection.  18 MS. BAKER: Same objection.  19 THE WITNESS: I believe that I did everything  20 that I was required to do as far as...  21 BY MR. HOWARD:  22 Q. I'm not saying you didn't. I'm saying if  23 myself, as counsel, did not take your information and  24 did not work with -- on staff to make corrections to the  25 deposition that we know were inaccurate, isn't that</p>
<p style="text-align: right;">75</p> <p>1 BY MR. HOWARD:  2 Q. Would it be irresponsible for an attorney to  3 not take information you're gaining from talking with  4 Mr. Harris and Mrs. Harris and finding errors in that  5 information, in the depositions, and to prepare an  6 errata sheet to correct that? Would that have been  7 probably malpractice not to do that?  8 MS. BAKER: Object to form.  9 MR. NEASE: Same objection.  10 THE WITNESS: Would I have shared the  11 information with you and Ankur that I gathered from the  12 Harris family, sure.  13 BY MR. HOWARD:  14 Q. Right.  15 A. I met with the family. This is what they told  16 me. I discussed the interrogatories. I discussed --  17 whatever information Richard told me, would I have  18 shared with you and Ankur, yes.  19 Q. Okay. And if that information we gleaned was  20 required to make a change in the deposition, through an  21 errata sheet, that we're aware of, would it not have  22 been malpractice and unethical not to make those  23 changes?  24 MS. BAKER: Object to form.  25 MR. NEASE: Same objection.</p>	<p style="text-align: right;">77</p> <p>1 Irresponsible? Wouldn't that be malpractice, on my  2 part, not to do that?  3 MS. BAKER: Object to form.  4 MR. NEASE: Same objection.  5 THE WITNESS: I -- I don't know, possibly. I  6 feel like we -- we did everything that we were required  7 to do under the law. Would it have been -- amounted to  8 malpractice if you didn't follow up with information  9 that you got from Richard that was inaccurate? I don't  10 know.  11 BY MR. HOWARD:  12 Q. I'll put it another way. Isn't it the duty of  13 a lawyer to find the facts, find the law that best  14 represents their client?  15 MS. BAKER: Object to form.  16 MR. NEASE: Same objection.  17 THE WITNESS: Agreed.  18 BY MR. HOWARD:  19 Q. All right. And if there's errors in the facts,  20 (Inaudible) person who's on the verge of death, that  21 need to be clarified, isn't that the lawyer's duty to  22 clarify those facts?  23 MS. BAKER: Object to form.  24 MR. NEASE: Same objection.  25 THE WITNESS: I agree.</p>

20 (Pages 74 to 77)

<p style="text-align: right;">78</p> <p>1 BY MR. HOWARD:  2 Q. And if one of the methods of clarifying the  3 facts is an errata sheet, pointing out the precise  4 language that the deponent said, read that to him as  5 he's dying and then have the clarifying language read to  6 him as he's dying, until he agrees on that change, isn't  7 that an appropriate way to clarify the record for this  8 dying deponent?  9 MS. BAKER: Object to form.  10 MR. NEASE: Same objection. Asked and answered  11 several times.  12 THE WITNESS: I believe so.  13 MR. HOWARD: I have no further questions.  14  15 FURTHER EXAMINATION  16 BY MS. BAKER:  17 Q. So I have a few follow-up questions. Okay?  18 A. Okay.  19 Q. All right. At the outset I want to make sure  20 it's very clear, because I think there was -- I think  21 you were asked some confusing questions by Mr. Howard.  22 I want to make sure that there's no question about this.  23 A. Okay.  24 Q. You never, at any point, met with  25 Richard Harris for the purposes of helping him prepare</p>	<p style="text-align: right;">80</p> <p>1 A. Could have, but I have no idea. I can't say  2 with absolute certainty.  3 Q. Okay. So you cannot say that Mr. Harris  4 selected the testimony that's included in the errata  5 sheets to his discovery deposition. You cannot say that  6 he selected that testimony himself?  7 A. Correct.  8 Q. You were also asked about the, quote/unquote,  9 clarifying language, which I will refer to as the  10 changes to the discovery deposition testimony that  11 Mr. Harris gave. That clarifying language -- I think --  12 I think that's the term that Mr. Howard used --  13 A. Uh-huh.  14 Q. -- that's included in the errata sheets to  15 Mr. Harris's discovery deposition. Okay?  16 A. Okay.  17 Q. Let me ask you about that. Do you know, when I  18 say "the clarifying language," I'm using Mr. Howard's  19 term, right?  20 A. Understood.  21 Q. Not my own?  22 A. Understood.  23 Q. Okay. That clarifying language that is in the  24 errata sheets to Mr. Harris's deposition --  25 A. Okay.</p>
<p style="text-align: right;">79</p> <p>1 an errata sheet; is that correct?  2 A. That's correct.  3 Q. You were asked some questions -- well, let me  4 ask you also, too, do you -- as you sit here today, do  5 you specifically recall any conversations, either with  6 Mr. Howard or Mr. Mehta, to discuss the preparation of  7 an errata sheet to Mr. Harris's discovery deposition?  8 A. No.  9 Q. Let's look just very quickly at Exhibit 1 --  10 just a couple questions, and bear with me, Mr. Williams.  11 You were asked about the portions of  12 testimony -- and Exhibit 1, again, are the errata sheets  13 to Mr. Harris's discovery deposition.  14 A. Okay.  15 Q. You were asked about the portions of testimony  16 that are -- from his discovery deposition -- that are  17 included in the errata sheets, marked as 1 --  18 A. Correct.  19 Q. -- right?  20 Okay. These portions of deposition testimony,  21 discovery deposition testimony, that are included in  22 what I've marked as Exhibit 1, who selected those  23 portions of testimony?  24 A. I have no idea.  25 Q. Did Mr. Harris?</p>	<p style="text-align: right;">81</p> <p>1 Q. -- who drafted that clarifying language?  2 A. No idea.  3 Q. Did Mr. Howard?  4 A. No idea.  5 Q. Did Mr. Mehta?  6 A. No idea. I can't say with absolute certainty.  7 Q. Did Mr. Harris?  8 A. Probably not.  9 MS. BAKER: I have no further questions.  10  11 FURTHER EXAMINATION  12 BY MR. NEASE:  13 Q. I have a few follow-up questions as well,  14 Mr. Williams.  15 First Mr. Howard tried to imply, and then flat  16 out said in his questioning, that some of the  17 information that you gleaned, in talking with Mr. Harris  18 about -- in between the discovery deposition and the  19 trial preservation deposition, somehow got in these  20 errata sheets.  21 A. Okay.  22 Q. Did you understand that? Did you understand  23 that from his questioning, that that's what he was  24 asking?  25 A. I don't think I did, but...</p>



<p style="text-align: right;">82</p> <p>1 Q. Okay. Well, let me ask you about that.  2 In looking at these errata sheets, do you see  3 any of the information that you discussed with  4 Mr. Harris in there?  5 A. I can tell you what I did discuss with  6 Mr. Harris --  7 Q. Okay.  8 A. -- between those two days, between when we took  9 a break from you all's depositions to the discovery  10 deposition, trial preservation deposition. We  11 discussed, again, the information that he already  12 supplied you all in his interrogatories.  13 Q. Uh-huh.  14 A. We discussed his criminal history, because we  15 knew that had become an issue.  16 Q. Uh-huh.  17 A. We discussed his military background. Those  18 are just some of the topics that I can remember off the  19 top of my head that we discussed.  20 Q. Okay. Let me ask you --  21 A. Smoking history.  22 Q. Sure. Sure. Let me ask you a different  23 question.  24 In looking at these errata sheets, do you see  25 a lot of information in there that you did not discuss</p>	<p style="text-align: right;">84</p> <p>1 earlier deposition and then he would read the suggested  2 changes, from Mr. Howard to Mr. Harris, right?  3 A. So the entire errata sheet was read to  4 Mr. Harris.  5 Q. And he would do it piece by piece, right? It  6 would be your answer in the deposition was X, we suggest  7 you answer Y, and Mr. Harris would say yes?  8 A. It was basically just reading through -- from  9 what I remember -- reading through the errata sheet  10 segment by segment. That's what I recall.  11 Q. So it was just like I said then. It would be  12 your answer, Mr. Harris, was X, we believe you should  13 say Y, and Mr. Harris would say yes?  14 MR. HOWARD: Object to the form.  15 THE WITNESS: I mean, in summary, I guess I  16 think we're saying the same thing, so I would agree.  17 BY MR. NEASE:  18 Q. Okay. Because he would read -- just for  19 example, the first errata sheet, page 1, Volume I, it  20 says, "Question: Do you remember approximately what  21 year you contacted this lawyer, you first contacted this  22 lawyer in Tampa?  23 "Answer: Well, theoretically, I didn't contact  24 him. The Bledsoe -- let's see, who was it? The one  25 that took the original Engle case to court and won it, I</p>
<p style="text-align: right;">83</p> <p>1 with Mr. Harris?  2 A. Well, again, my first time seeing those were on  3 that morning, so, obviously, I -- I can't attest to  4 anything that's in there.  5 Q. Because you didn't discuss it with Mr. Harris,  6 right?  7 A. Well, I won't say that I discussed these  8 topics, because there's also smoking topics in here, but  9 I guess, to elaborate on the question you're asking me,  10 I can't attest to -- in this because, obviously, I -- I  11 saw it when Richard saw it.  12 Q. Okay. And I understand that, I get that, but  13 as you're looking at it right now, there are a lot of  14 topics in here that you did not discuss with Mr. Harris,  15 in between the discovery deposition and the trial  16 preservation deposition, right?  17 MR. HOWARD: Objection. Object to form.  18 THE WITNESS: Agreed.  19 BY MR. NEASE:  20 Q. And I want to make sure I understand what  21 happened on that Saturday morning when you guys -- not  22 you guys -- when Mr. Howard was going over the errata  23 sheet with Mr. Harris.  24 Would it happen as Mr. Howard would read what  25 Mr. Harris had said, from the errata sheet, in his</p>	<p style="text-align: right;">85</p> <p>1 think that was Bledsoe.  2 "Question: Rosenblatts?  3 "Answer: Rosenblatts, that's it."  4 Okay. That was the deposition testimony,  5 right? Mr. Howard would read it to him just like I read  6 it, right?  7 A. Yes, from what I remember.  8 Q. And then Mr. Howard would say, "We think you  9 should say this. 'Correction: I was confused as to the  10 first contact with the attorney concerning my case.  11 When the tobacco attorney asked me about the  12 Rosenblatts, it sounded familiar, but that answer was  13 incorrect."  14 A. Well, it wasn't an interlude, "We think you  15 should say this." It was basically just, "Question: Do  16 you remember," dot, dot, dot, and then the correction,  17 and then Richard would agree, and then he would move on  18 to the next -- the next segment.  19 Q. Okay. And each time reading that suggested  20 testimony that had been presented to him in these errata  21 sheets, right?  22 A. One more time, Chris.  23 Q. Yeah, each time Mr. Howard would read the  24 suggested testimony, that we have right here in the  25 errata sheets, the correction, right?</p>

22 (Pages 82 to 85)

86	<p>1 A. Correct.</p> <p>2 MR. NEASE: Okay. Mr. Williams, that's all I</p> <p>3 have.</p> <p>4 THE WITNESS: Thank you.</p> <p>5 MR. NEASE: Thank you.</p> <p>6 MR. HOWARD: Couple follow-up questions.</p> <p>7</p> <p>8 FURTHER EXAMINATION</p> <p>9 BY MR. HOWARD:</p> <p>10 Q. Mr. Williams, so would you cover the</p> <p>11 topics (Inaudible)?</p> <p>12 THE REPORTER: Counsel, can you start over,</p> <p>13 please.</p> <p>14 THE WITNESS: Before you go on, the court</p> <p>15 reporter would kindly ask you to speak up just a little</p> <p>16 bit.</p> <p>17 THE REPORTER: And start over with your</p> <p>18 question, please.</p> <p>19 MR. HOWARD: Sure. Can you hear me now?</p> <p>20 THE REPORTER: Yes.</p> <p>21 BY MR. HOWARD:</p> <p>22 Q. Okay. So, Mr. Williams, during your visits</p> <p>23 with Mr. Harris and Peggy Harris on Thursday and Friday,</p> <p>24 you would cover a lot of the same topics that are in the</p> <p>25 errata sheets, such as smoking history, criminal</p>
87	<p>1 history, military background, employment, addiction.</p> <p>2 Would those topics have been covered in your</p> <p>3 discussions with Richard and Peggy Harris on Thursday</p> <p>4 and Friday?</p> <p>5 MS. BAKER: Object to the form.</p> <p>6 THE WITNESS: We covered a number of topics.</p> <p>7 Those are the predominant ones we covered.</p> <p>8 BY MR. HOWARD:</p> <p>9 Q. Okay. Very good. And you would have shared</p> <p>10 that with counsel or a paralegal on the case, since</p> <p>11 that's why you were there, to help them with the case?</p> <p>12 MS. BAKER: Object to the form.</p> <p>13 MR. NEASE: Same objection.</p> <p>14 THE WITNESS: Yes, I would have shared that.</p> <p>15 BY MR. HOWARD:</p> <p>16 Q. Okay. Mr. Williams, as far as the language in</p> <p>17 the errata sheet, did we require Richard to accept the</p> <p>18 proposed correction, or did we seek his ascent to make</p> <p>19 the change?</p> <p>20 MR. NEASE: Form.</p> <p>21 THE WITNESS: I didn't quite understand what</p> <p>22 you're asking me.</p> <p>23 BY MR. HOWARD:</p> <p>24 Q. Yeah, could Richard have said, "No, that's not</p> <p>25 a correct change"?</p>
88	<p>1 A. He could have, I would imagine.</p> <p>2 Q. Right, and so -- and Richard was lucid enough</p> <p>3 to say, "Well, no, I (inaudible) with that change," and</p> <p>4 we would have crossed it out, our handwritten changes,</p> <p>5 if that's what Richard wanted to do?</p> <p>6 MS. BAKER: Object to form.</p> <p>7 MR. NEASE: Same objection.</p> <p>8 THE WITNESS: I imagine he would have. He</p> <p>9 was -- he was coherent that morning.</p> <p>10 BY MR. HOWARD:</p> <p>11 Q. Right, and Richard was strong and opinionated</p> <p>12 as well, was he not?</p> <p>13 MS. BAKER: Object to form.</p> <p>14 MR. NEASE: Same objection.</p> <p>15 THE WITNESS: He was strong and what?</p> <p>16 BY MR. HOWARD:</p> <p>17 Q. Opinionated.</p> <p>18 A. Yes.</p> <p>19 Q. He had no problem expressing his viewpoint,</p> <p>20 regardless of how people felt about it?</p> <p>21 A. Yes.</p> <p>22 MS. BAKER: Object to form.</p> <p>23 MR. NEASE: Same objection.</p> <p>24 BY MR. HOWARD:</p> <p>25 Q. So we did not require Richard to agree to this</p>
89	<p>1 errata sheet, did we?</p> <p>2 MR. NEASE: Object to form.</p> <p>3 THE WITNESS: Yeah, I think I -- when Mr. Nease</p> <p>4 was asking me that question, I indicated that -- that</p> <p>5 the interlude, "This is what you should say," was not</p> <p>6 there. It was basically a reading of the errata sheet,</p> <p>7 correct.</p> <p>8 BY MR. HOWARD:</p> <p>9 Q. And Richard could have said, "No, that's not</p> <p>10 correct"?</p> <p>11 MS. BAKER: Object to form.</p> <p>12 MR. NEASE: Same objection.</p> <p>13 THE WITNESS: Yes, he could have, if he wanted</p> <p>14 to, I imagine.</p> <p>15 BY MR. HOWARD:</p> <p>16 Q. Right, and Richard's the kind of person that</p> <p>17 would have no problem telling you that's not correct?</p> <p>18 MS. BAKER: Object to form.</p> <p>19 MR. NEASE: Form.</p> <p>20 THE WITNESS: From what I remember, yes.</p> <p>21 BY MR. HOWARD:</p> <p>22 Q. Okay. So, as far as your perspective on</p> <p>23 observing this process, wasn't the errata sheet</p> <p>24 something that Richard was aware of, understood, and</p> <p>25 approved to change his testimony from the discovery</p>

23 (Pages 86 to 89)

90	<p>1 deposition?</p> <p>2 MS. BAKER: Object to form.</p> <p>3 MR. NEASE: Same objection.</p> <p>4 THE WITNESS: If you're asking me if he agreed</p> <p>5 to the changes, yes, he agreed to the changes.</p> <p>6 BY MR. HOWARD:</p> <p>7 Q. And these changes were after that portion of</p> <p>8 the transcripts were read to him --</p> <p>9 MS. BAKER: Object.</p> <p>10 BY MR. HOWARD:</p> <p>11 Q. -- actually quoted inside the corrections?</p> <p>12 MS. BAKER: Object to form.</p> <p>13 MR. NEASE: Same objection.</p> <p>14 THE WITNESS: Yes, they were read to him.</p> <p>15 MR. HOWARD: I have no further questions.</p> <p>16</p> <p>17 FURTHER EXAMINATION</p> <p>18 BY MS. BAKER:</p> <p>19 Q. I have one question, and hopefully,</p> <p>20 Mr. Williams, this is the final question.</p> <p>21 A. That's okay.</p> <p>22 Q. Okay. So sticking with Exhibit 1 --</p> <p>23 A. Okay.</p> <p>24 Q. -- which you have in front of you, the</p> <p>25 corrections that are listed in Exhibit 1, right -- and,</p>	92	<p>1 ahead and hang up. All right?</p> <p>2 MR. HOWARD: All right. Thank you, everybody.</p> <p>3 Thank you, Jaakan, appreciate it.</p> <p>4 THE WITNESS: Yeah.</p> <p>5</p> <p>6 (The deposition was concluded at 7:22 p.m.)</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p> <p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p>
91	<p>1 again, Exhibit 1 are the errata sheets to Mr. Harris's</p> <p>2 discovery deposition -- the corrections that you see in</p> <p>3 Exhibit 1, were those corrections -- was that language</p> <p>4 drafted by Mr. Harris, to your knowledge?</p> <p>5 A. Not that I know of.</p> <p>6 Q. All right. Do you know who drafted the</p> <p>7 corrections in the errata sheets to Mr. Harris's</p> <p>8 deposition?</p> <p>9 A. I don't.</p> <p>10 Q. Did you draft it?</p> <p>11 A. I did not.</p> <p>12 Q. Did you take any notes where you transcribed</p> <p>13 the corrections -- did you take any notes, in any</p> <p>14 meeting that you had with Mr. Harris, where you</p> <p>15 transcribed any of these corrections that are contained</p> <p>16 in the errata sheets to Mr. Harris's discovery</p> <p>17 deposition?</p> <p>18 A. I did not.</p> <p>19 MS. BAKER: All right. I have no further</p> <p>20 questions. Thank you very much for your time.</p> <p>21 All right. Would you like to read and sign?</p> <p>22 THE WITNESS: I can just -- I can waive.</p> <p>23 MS. BAKER: Okay. You're going to waive</p> <p>24 reading.</p> <p>25 Okay. I think that's it. We're going to go</p>	93	<p>1 NOTARY REPORTER'S CERTIFICATE</p> <p>2</p> <p>3 STATE OF NORTH DAKOTA</p> <p>4 COUNTY OF CASS</p> <p>5 I, Kerstin I. Haukebo, a Notary Public within and for</p> <p>6 the County of Cass and State of North Dakota, do hereby</p> <p>7 certify:</p> <p>8 That the foregoing ninety-two (92) pages contain an</p> <p>9 accurate transcription of my shorthand notes then and</p> <p>10 there taken.</p> <p>11 I further certify that I am neither related to any of</p> <p>12 the parties or counsel nor interested in this matter</p> <p>13 directly or indirectly.</p> <p>14 WITNESS my hand and seal this 20th day of April, 2018.</p> <p>15</p> <p>16</p> <p>17</p> <p>18 _____</p> <p>19 Kerstin I. Haukebo</p> <p>20 Notary Public</p> <p>21 Fargo, North Dakota</p> <p>22</p> <p>23 THE FOREGOING CERTIFICATION OF THIS TRANSCRIPT DOES</p> <p>24 NOT APPLY TO THE REPRODUCTION OF THE SAME BY ANY</p> <p>25 MEANS, UNLESS UNDER THE DIRECT CONTROL AND/OR</p> <p>DIRECTION OF THE CERTIFYING COURT REPORTER.</p>

24 (Pages 90 to 93)

# **EXHIBIT “D”**

# Howard & Associates Attorneys at Law, P.A.

*Dr. Tim Howard, J.D., Ph.D., Senior Partner\**  
*Florida Supreme Court Certified Mediator*

Howard & Associates, P.A.  
1415 East Piedmont Drive, Suite 5  
Tallahassee, Florida 32308  
Tele: (850) 298-4455  
Fax: (850) 216-2537  
t1m@howardjustice.com  
www.howardjustice.com

## CONTINGENT FEE AGREEMENT

We, Jacqueline Sacs, Wendy Gould and Barbara Ulrich, as Personal Representatives of the State of Stanley Gould (hereinafter "the client") employ Howard & Associates, Attorneys at Law, (hereinafter "the attorneys") as my attorneys to represent the client in litigation against R.J. Reynolds Tobacco Company, et al., currently before the Miami-Dade, Circuit Court, Case No. 2015-025339-CA-01., and instruct the attorneys to terminate Richard J. Diaz, P.A., J.B. Harris, P.A., Carlos Santisteban, Jr., P.A., , and Eaton & Wolk, P.L. as (hereinafter as "former attorneys") that we have chosen to terminate representation of our case. *See* Second Amended Contract for Legal Representation, attached hereto, that we are terminating the former attorneys from. All applicable language pertaining to fees, costs, and recoveries in the Second Amended Contract for Legal Representation apply for the benefit of the attorneys, namely Howard & Associates. The attorneys did not solicit or endeavor to interfere with the former attorneys' relationship with the client, but was sought out by the client due to the abuse the client received by JB Harris and his associated counsel in their representation of the client. The attorney shall create a litigation team and funding for litigation that the clients are comfortable with. **The new contingency fee is 40%, plus 5% for appeals, and the underlying contract of 45% plus 5% for appeals, does not apply to this contingency fee agreement.** There is no limitation on acceptance or decline a proposal for settlement from the Defendants, other than the attorney and client agree that costs and time that the attorneys have spent need to be paid from the award, and the award needs to be sufficient to both

Clients BW, \_\_\_ T. Howard TH R. Diaz \_\_\_ C. Santisteban, Jr. \_\_\_ D. Eaton \_\_\_ J.B Harris \_\_\_

pay the client and attorneys a reasonable amount. If any offers of settlement are proposed, the attorney shall share with the client and advise the client, so that the client can make an informed decision.

**I. CONTINGENT FEE**

The client agrees to pay the attorneys the following attorneys' fee based upon the total recovery:

1. Unless otherwise provided below:
  - a. 33.33% of any recovery through the time an answer to the lawsuit is filed or arbitration is demanded;
  - b. 40% of any recovery from the time an answer to the lawsuit is filed or arbitration is demanded through the entry of judgment;
2. If all defendants admit liability at the time of filing an answer to the lawsuit and request a trial or arbitration only on the amount of damages:
  - a. 40% of any recovery.
3. An additional 5% of any recovery if an appeal is taken or post-judgment relief or action is required for recovery on the judgment.
4. If the case is settled by periodic payments, the contingent fee percentage will be calculated on the cost of the structured settlement or, if the cost is unknown, on the present money value of the structured settlement, whichever is less.
5. If the event that fees are recovered in this action from any adverse party, this contract is not to be construed as a limitation on the maximum reasonable fee to be awarded to the attorneys by the Court. Any fees awarded by the Court and paid by a defendant will be credited against the sums due from the client and the attorneys will retain any excess.
6. If it is determined that one or more of the responsible parties is a governmental agency and that the recovery and/or attorneys' fees are limited by law against the party, it is understood that the attorneys' fee on account of the recovery from that party shall be the amount provided by law.

Clients BU, T. Howard TH R. Díaz \_\_\_ C. Santisteban,, Jr. \_\_\_ D. Eaton \_\_\_ J.B Harris \_\_\_

7. All contingency fee amounts referenced above are with the understanding that the client approves attorneys' fees of 40%, plus an additional 5% in attorneys' fees if appeal is taken, this is a reduction of 5% from the Second Amended Contract for Legal Representation.

8. If there is an award of attorneys' fees and costs as a result of a judgment 25% above the proposal for settlement, this shall be added to the recovery and the contingency fee amounts will apply to this recovery as well.

9. The payment of an attorneys' fee is contingent upon a recovery being obtained. If no recovery is made, the client owes nothing for attorneys' fees.

## II. COSTS

The Attorneys agree to advance the payment of costs reasonably necessary to prepare the case until a recovery is obtained. The client agrees to reimburse all costs incurred if a recovery is obtained. "Costs" include filing fees, witness fees, expert witness costs, travel expenses, telephone charges, copying charges, fax charges, deposition costs, investigator costs and time, messenger service cost, mediation expenses, computer research fees, medical or nursing consultations, and all out-of-pocket expenses incurred on the client's behalf.

The client wishes to reduce the costs repaid to former attorneys for the Barbara Ulrich and Wendy Gould second days of depositions, since these depositions could have been completed the initial day of deposition but for counsel wanting to leave early for a concert in Ft. Lauderdale, and an event that the deponents were not responsible for. The client wishes to not pay for the two flights, two hotel rooms, food expenses and the client missing 4 days of pay. By signing this agreement, the parties agree that these costs will not be paid for former attorneys.

The repayment of costs is contingent upon a recovery being obtained. If no recovery is made, the client owes nothing for costs.

Clients BW, T. Howard, R. Diaz, C. Santisteban, Jr., D. Eaton, J.B Harris

### III. TERMINATION

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If the client terminates this agreement after three business days, the client will be obligated to pay all costs and expenses incurred by the attorneys, and must, in addition, pay from the proceeds of any recovery the reasonable value of services provided by the firm.

The attorneys reserve the right to withdraw from the case.

### IV. STATEMENT OF RIGHTS

The undersigned client has, before signing this contract, received and read The Statement of Client's Rights, and understands each of the rights set forth therein. The undersigned client has signed the statement and received a signed copy to keep and to refer to while being represented by the undersigned attorneys.

If two law firms are named above, the client agrees that the attorneys' fee will be shared between the firms. Both firms are available and responsible to the client for consultation. The association of these firms has been discussed and approved by the client.

Upon conclusion of the claim, Howard & Associates, Attorneys at Law, P.A., will provide the client with a closing statement listing all of the financial details of the case, including the amount recovered, all expenses and a precise statement of attorneys' fees.

Upon receipt and execution of any settlement or court awarded judgment, client agrees that Howard & Associates, P.A., has explicit authority to deposit all settlement funds (via wire transfer or otherwise as required) into the firm's account, and then to distribute appropriately once the client has executed a final closing statement.

Clients BE, \_\_\_ T. Howard TH R. Diaz \_\_\_ C. Santisteban, Jr. \_\_\_ D. Eaton \_\_\_ J.B Harris \_\_\_



**V. SIGNATURE OF THE PARTIES**

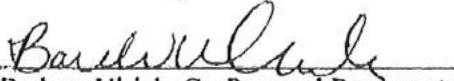
We agree to employ the above-named attorneys. This contract contains our entire agreement and is not valid unless signed by both parties. I have received a copy.

\_\_\_\_\_  
Jacqueline Sacs, Co-Personal Representative  
Estate of Stanley Gould

\_\_\_\_\_  
Date

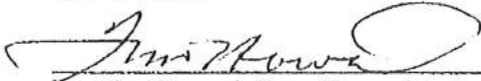
\_\_\_\_\_  
Wendy Gould, Co-Personal Representative  
Estate of Stanley Gould

\_\_\_\_\_  
Date

  
\_\_\_\_\_  
Barbara Ulrich, Co-Personal Representative  
Estate of Stanley Gould

6-6-2018  
\_\_\_\_\_  
Date

ATTORNEY:

  
\_\_\_\_\_  
Dr. Tim Howard, Esq., Howard & Associates

6/6/18  
\_\_\_\_\_  
Date

TERMINATED ATTORNEYS:

\_\_\_\_\_  
Richard J. Diaz, Esq.  
Richard J. Diaz, P.A.

\_\_\_\_\_  
Date

\_\_\_\_\_  
J.B. Harris, Esq.  
J.B. Harris, P.A.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Carlos Santisteban, Esq.  
Carlos Santisteban, Jr., P.A.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Doug Eaton, Esq.  
Eaton & Walk, PL

\_\_\_\_\_  
Date

Clients BW \_\_, \_\_

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C. Santisteban, Jr. \_\_

D. Eaton \_\_

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
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Clients  \_\_, T. Howard  R. Diaz \_\_ C. Santisteban,, Jr. \_\_ D. Eaton \_\_ J.B Harris \_\_


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
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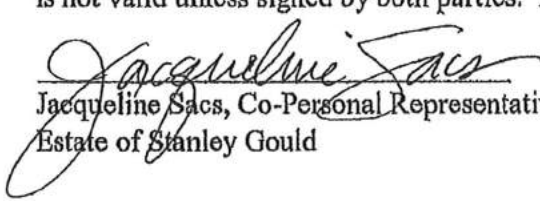
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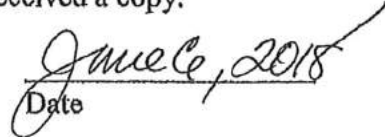
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Estate of Stanley Gould

  
Date

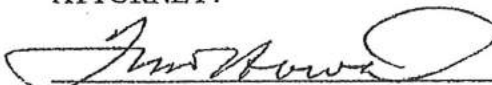
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Estate of Stanley Gould

\_\_\_\_\_  
Date

\_\_\_\_\_  
Barbara Ulrich, Co-Personal Representative  
Estate of Stanley Gould

\_\_\_\_\_  
Date

**ATTORNEY:**

  
Dr. Tim Howard, Esq., Howard & Associates

  
Date

**TERMINATED ATTORNEYS:**

\_\_\_\_\_  
Richard J. Diaz, Esq.  
Richard J. Diaz, P.A.

\_\_\_\_\_  
Date

\_\_\_\_\_  
J.B. Harris, Esq.  
J.B. Harris, P.A.



\_\_\_\_\_  
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Eaton & Walk, PL

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Clients  \_\_\_\_, T. Howard  R. Diaz \_\_\_\_, C. Santisteban, Jr. \_\_\_\_, D. Eaton \_\_\_\_, J.B Harris \_\_\_\_,

**Howard & Associates  
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www.howardjustice.com

**CONTINGENT FEE AGREEMENT**

We, Jacqueline Sacs, Wendy Gould and Barbara Ulrich, as Personal Representatives of the State of Stanley Gould (hereinafter "the client") employ Howard & Associates, Attorneys at Law, (hereinafter "the attorneys") as my attorneys to represent the client in litigation against R.J. Reynolds Tobacco Company, et al., currently before the Miami-Dade, Circuit Court, Case No. 2015-025339-CA-01., and instruct the attorneys to terminate Richard J. Diaz, P.A., J.B. Harris, P.A., Carlos Santisteban, Jr., P.A., and Eaton & Wolk, P.L. as (hereinafter as "former attorneys") that we have chosen to terminate representation of our case. See Second Amended Contract for Legal Representation, attached hereto, that we are terminating the former attorneys from. All applicable language pertaining to fees, costs, and recoveries in the Second Amended Contract for Legal Representation apply for the benefit of the attorneys, namely Howard & Associates. The attorneys did not solicit or endeavor to interfere with the former attorneys' relationship with the client, but was sought out by the client due to the abuse the client received by JB Harris and his associated counsel in their representation of the client. The attorney shall create a litigation team and funding for litigation that the clients are comfortable with. **The new contingency fee is 40%, plus 5% for appeals, and the underlying contract of 45% plus 5% for appeals, does not apply to this contingency fee agreement.** There is no limitation on acceptance or decline a proposal for settlement from the Defendants, other than the attorney and client agree that costs and time that the attorneys have spent need to be paid from the award, and the award needs to be sufficient to both

Clients \_\_, \_\_, \_\_ T. Howard  R. Diaz \_\_ C. Santisteban,, Jr. \_\_ D. Eaton \_\_ J.B Harris \_\_



pay the client and attorneys a reasonable amount. If any offers of settlement are proposed, the attorney shall share with the client and advise the client, so that the client can make an informed decision.

**I. CONTINGENT FEE**

The client agrees to pay the attorneys the following attorneys' fee based upon the total recovery:

1. Unless otherwise provided below:
  - a. 33.33% of any recovery through the time an answer to the lawsuit is filed or arbitration is demanded;
  - b. 40% of any recovery from the time an answer to the lawsuit is filed or arbitration is demanded through the entry of judgment;
2. If all defendants admit liability at the time of filing an answer to the lawsuit and request a trial or arbitration only on the amount of damages:
  - a. 40% of any recovery.
3. An additional 5% of any recovery if an appeal is taken or post-judgment relief or action is required for recovery on the judgment.
4. If the case is settled by periodic payments, the contingent fee percentage will be calculated on the cost of the structured settlement or, if the cost is unknown, on the present money value of the structured settlement, whichever is less.
5. If the event that fees are recovered in this action from any adverse party, this contract is not to be construed as a limitation on the maximum reasonable fee to be awarded to the attorneys by the Court. Any fees awarded by the Court and paid by a defendant will be credited against the sums due from the client and the attorneys will retain any excess.
6. If it is determined that one or more of the responsible parties is a governmental agency and that the recovery and/or attorneys' fees are limited by law against the party, it is understood that the attorneys' fee on account of the recovery from that party shall be the amount provided by law.

Clients \_\_, \_\_, \_\_      T. Howard TH      R. Diaz \_\_      C. Santisteban, Jr. \_\_      D. Eaton \_\_      J.B Harris \_\_





7. All contingency fee amounts referenced above are with the understanding that the client approves attorneys' fees of 40%, plus an additional 5% in attorneys' fees if appeal is taken, this is a reduction of 5% from the Second Amended Contract for Legal Representation.

8. If there is an award of attorneys' fees and costs as a result of a judgment 25% above the proposal for settlement, this shall be added to the recovery and the contingency fee amounts will apply to this recovery as well.

9. The payment of an attorneys' fee is contingent upon a recovery being obtained. If no recovery is made, the client owes nothing for attorneys' fees.

## II. COSTS

The Attorneys agree to advance the payment of costs reasonably necessary to prepare the case until a recovery is obtained. The client agrees to reimburse all costs incurred if a recovery is obtained. "Costs" include filing fees, witness fees, expert witness costs, travel expenses, telephone charges, copying charges, fax charges, deposition costs, investigator costs and time, messenger service cost, mediation expenses, computer research fees, medical or nursing consultations, and all out-of-pocket expenses incurred on the client's behalf.

The client wishes to reduce the costs repaid to former attorneys for the Barbara Ulrich and Wendy Gould second days of depositions, since these depositions could have been completed the initial day of deposition but for counsel wanting to leave early for a concert in Ft. Lauderdale, and an event that the deponents were not responsible for. The client wishes to not pay for the two flights, two hotel rooms, food expenses and the client missing 4 days of pay. By signing this agreement, the parties agree that these costs will not be paid for former attorneys.

The repayment of costs is contingent upon a recovery being obtained. If no recovery is made, the client owes nothing for costs.

Clients \_\_, \_\_, \_\_

T. Howard 

R. Diaz \_\_

C. Santisteban, Jr. \_\_

D. Eaton \_\_

J.B Harris \_\_



**III. TERMINATION**

The contract may be cancelled by written notification to the attorneys at any time within three (3) business days of the date the contract was signed, as shown in this contract. If properly cancelled the client shall not be obligated to pay any fees to the attorneys for the work performed during that time. If the attorneys have advanced funds to others in representation of the client, the attorneys are entitled to be reimbursed for such amounts as they have reasonably advanced on behalf of the client.

If the client terminates this agreement after three business days, the client will be obligated to pay all costs and expenses incurred by the attorneys, and must, in addition, pay from the proceeds of any recovery the reasonable value of services provided by the firm.

The attorneys reserve the right to withdraw from the case.

**IV. STATEMENT OF RIGHTS**

The undersigned client has, before signing this contract, received and read The Statement of Client's Rights, and understands each of the rights set forth therein. The undersigned client has signed the statement and received a signed copy to keep and to refer to while being represented by the undersigned attorneys.

If two law firms are named above, the client agrees that the attorneys' fee will be shared between the firms. Both firms are available and responsible to the client for consultation. The association of these firms has been discussed and approved by the client.

Upon conclusion of the claim, Howard & Associates, Attorneys at Law, P.A., will provide the client with a closing statement listing all of the financial details of the case, including the amount recovered, all expenses and a precise statement of attorneys' fees.

Upon receipt and execution of any settlement or court awarded judgment, client agrees that Howard & Associates, P.A., has explicit authority to deposit all settlement funds (via wire transfer or otherwise as required) into the firm's account, and then to distribute appropriately once the client has executed a final closing statement.

Clients \_\_, \_\_, \_\_      T. Howard TH      R. Diaz \_\_      C. Santisteban, Jr. \_\_      D. Eaton \_\_      J.B Harris \_\_

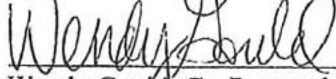


V. SIGNATURE OF THE PARTIES

We agree to employ the above-named attorneys. This contract contains our entire agreement and is not valid unless signed by both parties. I have received a copy.

\_\_\_\_\_  
Jacqueline Sacs, Co-Personal Representative  
Estate of Stanley Gould

\_\_\_\_\_  
Date



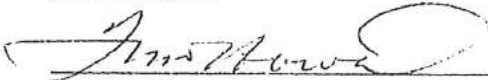
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\_\_\_\_\_  
Date

\_\_\_\_\_  
Wendy Gould, Co-Personal Representative  
Estate of Stanley Gould

\_\_\_\_\_  
Barbara Ulrich, Co-Personal Representative  
Estate of Stanley Gould

\_\_\_\_\_  
Date

ATTORNEY:



\_\_\_\_\_  
Dr. Tim Howard, Esq., Howard & Associates

6/6/18  
\_\_\_\_\_  
Date

TERMINATED ATTORNEYS:

\_\_\_\_\_  
Richard J. Diaz, Esq.  
Richard J. Diaz, P.A.

\_\_\_\_\_  
Date

\_\_\_\_\_  
J.B. Harris, Esq.  
J.B. Harris, P.A.

\_\_\_\_\_  
Date


\_\_\_\_\_  
Carlos Santisteban, Esq.  
Carlos Santisteban, Jr., P.A.

\_\_\_\_\_  
Date

\_\_\_\_\_  
Doug Eaton, Esq.  
Eaton & Walk, PL

\_\_\_\_\_  
Date

Clients \_\_, \_\_, \_\_

T. Howard  R. Diaz \_\_

C. Santisteban,, Jr. \_\_

D. Eaton \_\_

J.B Harris \_\_



PLEASE READ THIS CONTRACT FOR LEGAL REPRESENTATION CAREFULLY. IF YOU HAVE ANY CONCERNS OR DO NOT UNDERSTAND ITS CONTENTS PLEASE CONTACT US BEFORE SIGNING THIS DOCUMENT.

SECOND AMENDED CONTRACT FOR LEGAL REPRESENTATION

On or about June 13, 2008, Jacqueline Sacs, Wendy Gould and Barbara Ulrich, as Personal Representatives of the Estate of Stanley Gould (also referred to herein as the "Estate" or the "Client"), retained the law firms of J.B. Harris, P.A. and Ratzan & Rubio, P.A., to represent the Estate in its claims against R.J. Reynolds Tobacco Company, et al., pursuant to the terms and conditions of a Contract for Legal Representation. Ratzan & Rubio, P.A. has since withdrawn its representation and has no claim to fees or costs in this matter.

On or about August 14, 2017 Jacqueline Sacs, Wendy Gould and Barbara Ulrich, as Personal Representative of the Estate of Stanley Gould amended the existing Contract for Legal Representation to employ the law firms of J.B. Harris, P.A., Howard & Associates, P.A., Carlos Santisteban, Jr., P.A., and Euton & Wolk, PL as the attorneys to represent the Estate in the Estate's pending litigation against R.J. Reynolds Tobacco Company, et al., currently before the Miami-Dade, Circuit County Court, Case No. 2015-025339-CA-01.

On March 16, 2018, Jacqueline Sacs, Wendy Gould and Barbara Ulrich, as Personal Representatives of the Estate of Stanley Gould, terminated the representation of Howard & Associates, P.A. Any claims for compensation Howard & Associates may have are strictly limited to *quantum meruit* and any costs Howard & Associates, P.A. may have contributed to this case prior to its termination as counsel, which will not be paid to Howard & Associates, P.A., unless and until money damages are awarded to the Plaintiffs, and all fees and costs are awarded and paid at the end of the litigation, including all appeals. Any money paid to Howard & Associates will be made after all other attorneys are paid their portion of the net fees and costs.

Jacqueline Sacs, Wendy Gould and Barbara Ulrich hereby agree to further amend the existing contract for representation, as amended on August 14, 2017, to employ Richard J. Diaz, P.A. and adjust compensation and responsibility relative to litigation costs and net fees. J.B. Harris, P.A., Richard J. Diaz, P.A., Carlos Santisteban, Jr., P.A., and Euton & Wolk, P.L. all being collectively referred to herein as the "Attorneys". This case stems from the class action known as *Engle v. Liggett Group, et al.*, 945 So.2d 1246 (Fla. 2000). This Florida Supreme Court decision allows for

Client  
C. Santisteban

T. Howard  
D. Euton

R. Diaz  
J.B. Harris

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Contract for Legal Representation

damages against tobacco company defendant(s) arising from smoking related diseases, medical conditions and death related to:

- Aortic Aneurysm
- Bladder Cancer
- Cerebrovascular Disease
- Cervical Cancer
- Chronic Obstructive Pulmonary Disease
- Coronary Heart Disease
- Esophageal Cancer
- Kidney Cancer
- Laryngeal Cancer
- Lung Cancer (specifically: adenocarcinoma, large cell carcinoma, small cell carcinoma and squamous cell carcinoma)
- Complications of pregnancy
- Oral Cavity - Tongue Cancer
- Pancreatic Cancer
- Stomach Cancer
- Peripheral Vascular Disease

The Estate's employment of the Attorneys is on the basis of a contingent fee to be determined on the basis of the recovery. Recovery means the value of all benefits obtained including all sums, proceeds of other compensation received. The Attorneys' fee shall be forty-five (45%) of all recoveries, regardless of the amount recovered. An additional 5% Attorney's fee shall be charged if an appeal is taken on the case and will be payable to Eaton & Wolk, PL.

Eaton & Wolk, PL has been, since its appearance, and will remain, primarily responsible for drafting pleadings and motions and memoranda; preparing jury instructions and verdict forms; and for providing legal research and advice to the client and members of the legal team. Eaton & Wolk, PL may appear at hearing, conferences, mediations, depositions, or trial, but is not required to do so as the firm's role is to provide legal research and writing upon request from co-counsel. Eaton & Wolk, PL will represent the Client as appellate counsel in any and all appellate proceedings in this case. However, the Attorneys shall each be available to the Client for consultations concerning the case and have each assumed the same legal responsibility in the handling of the case.

I hereby authorize the Attorneys to continue to advance costs as necessary for the continued prosecution of this case. Such costs have included, and in the future may include, but are not

Client  
C. Samstein

T. Howard  
D. Eaton

R. Diaz  
J.B. Harris

Contract for Legal Representation

limited to: investigation, experts, copies, faxes, financing of costs, and travel expenses. The Estate agrees to reimburse the Attorneys from the Estate's portion or percentage of the recovery for any such advanced costs. I further understand that in the event that the pending litigation is unsuccessful, the Estate may be responsible to the opposing party for fees and taxable court costs should the court award them under proposals for settlement served to by proposing parties in this case.

It is agreed and understood that with respect to fees due the Attorneys, this employment is on a contingent fee basis, and if no recovery is made neither the Estate, nor the Individual Personal Representatives, will be indebted to the Attorneys for any attorney's fees or advanced costs. If a recovery is made, all attorney fees and costs are payable at the time of closing.

Before or during trial, if a defendant agrees to settle for an amount acceptable to the Client, who will seek the advice of her counsel before agreeing to accept such settlement amount, any and all proceeds received from the settling defendant shall be first applied to reimburse the Attorneys for all costs incurred up to that date as a priority payment.

In the event that the proceeds of recovery are payable over a period of time, attorney's fees and advanced costs are payable at the time of settlement, and the attorney's fees will be figured as a percentage of the total present value of the settlement.


I understand and agree that the law firms of J.B. Harris, P.A., Richard J. Diaz, P.A., Carlos Santisteban, Jr., P.A., and Eaton & Wolk, PL will work jointly on my case and that they will divide the attorney's fees between themselves as follows:


Eaton & Wolk, PL's fee is 3.5% of the total gross recovery amount. As stated earlier, if there are appellate proceedings either before or after trial, there shall be an additional contingent fee of 5% of the total recovery paid to Eaton & Wolk, PL.

If the Court awards attorney's fees in this case, the attorneys will be entitled to the greater of the fee awarded by the Court, or all of the Attorneys' Fees allowable under this contract.

The "Net Fees" are defined as the amount of attorney's fees calculated as 45% of the total gross recovery amount minus the 3.5% fee paid to Eaton & Wolk, PL. The Net Fees shall be divided as follows:

Client   
C. Santisteban

T. Howard  
D. Eaton 

R. Diaz  
J.B. Harris 

Contract for Legal Representation

- Richard J. Diaz, P.A. fee is 70% of the Net Fees.
- The J.B. Harris, P.A. fee is 20 % of the Net Fees.
- The Carlos Santisteban, Jr., P.A. fee is 10% of the Net Fees.

I understand that this division of the net fees shall in no way increase the forty-five percent (45%) attorney's fees the Estate has agreed to pay. Although the Estate has no pending claim for fees from the defendants, if a claim to attorney's fee subsequently arises and the Court awards such fees to the Estate, or the parties negotiate such fees, the Attorneys will be entitled to the greater of the fee awarded by the Court or negotiated by the parties, or all the attorney's fees allowable under this contract.

The total costs of litigation will be advanced by Richard J. Diaz, P.A. I understand that recovery of money damages under the Florida Supreme Court's *Engle* decision is uncertain and that success cannot be guaranteed. I have not been promised a recovery. In the event that the Attorneys determine, after further preparation of the case, that in their sole opinion there are no reasonable prospects of success, or success cannot be achieved without excessive or unreasonable expenditures of costs, time, or effort, I understand that after advising me, the Attorneys are relieved of any obligation to pursue the Estate's claims and may withdraw from representing the Estate in accordance with the rules of state or federal procedures.


The undersigned client has, before signing this contract, received and read the Statement of Client's Rights, and understands each of the rights set forth therein. The undersigned client has signed the statement and received a signed copy to keep and to refer to while being represented by the undersigned attorneys.

The Client is hereby further informed, has been further counseled on and further understands the operation of any proposal for settlement ("PFS") that might be served on the Client by one or more of the defendants in this case. A PFS is an offer by a defendant to a plaintiff to fully settle the case as between them for a certain sum of money. It is open for 30 days from the date of service. If the PFS is not accepted within those 30 days, the offer expires.

If the PFS is accepted within those 30 days, the case will end between the Client and that defendant and there will be no trial as to that defendant. If the PFS is rejected, meaning, that the

Client   
C. Santisteban

T. Howard  
D. Eaton 

R. Diaz  
J.B. Harris 

Contract for Legal Representation

Client, does not accept the defendant's PFS, then there is a trial as to that defendant. If that defendant wins, or if the Client wins a verdict but the verdict does not beat the PFS by 25%, then the law allows that defendant to ask the court to award attorney's fees against the Client for its legal fees incurred in defending the claim from the date the defendant served the PFS on the Client until the jury verdict is returned. An attorney's fee award can be hundreds or thousands or even millions of dollars. However, that award would only be against the estate, not against you personally. It is our belief that the estate has zero assets except this lawsuit. Therefore, any attorney's fee awarded against the estate would be uncollectible and that would not make you individually responsible.

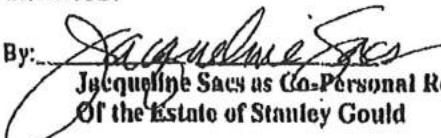
You understand that your lawyers in this case will have to spend significant sums of monies and attorney hours to get this case to trial. They cannot afford to do that and later have you, the Client, accept nominal (or small) proposal for settlement. Therefore, in order to go forward with your case, your signature on this contract for legal representation will evidence that you have understood and agree to decline any proposal for settlement by or from any defendant that is for the amount less than \$5 million dollars, unless your attorneys advise otherwise.

You acknowledge that you have had significant opportunity to carefully review this document and have also had significant time and opportunity to get legal advice on this matter.

Dated this \_\_\_\_\_ day of March, 2018.

The above employment is hereby accepted on the terms stated above.

CLIENTS:


By:   
Jacqueline Sacs as Co-Personal Representative  
Of the Estate of Stanley Gould

By: \_\_\_\_\_  
Wendy Gould as Co-Personal Representative  
Of the Estate of Stanley Gould

By: \_\_\_\_\_  
Barbara Ulrich as Co-Personal Representative  
Of the Estate of Stanley Gould

Client   
C. Santacibus

T. Howard \_\_\_\_\_  
D. Eaton \_\_\_\_\_

  
R. Diaz  
J.B. Harris

Page 5



Contract for Legal Representation

Client, does not accept the defendant's PFS, then there is a trial as to that defendant. If that defendant wins, or if the Client wins a verdict but the verdict does not beat the PFS by 25%, then the law allows that defendant to ask the court to award attorney's fees against the Client for its legal fees incurred in defending the claim from the date the defendant served the PFS on the Client until the jury verdict is returned. An attorney's fee award can be hundreds or thousands or even millions of dollars. However, that award would only be against the estate, not against you personally. It is our belief that the estate has zero assets except this lawsuit. Therefore, any attorney's fee awarded against the estate would be uncollectible and that would not make you individually responsible.

You understand that your lawyers in this case will have to spend significant sums of monies and attorney hours to get this case to trial. They cannot afford to do that and later have you, the Client, accept nominal (or small) proposal for settlement. Therefore, in order to go forward with your case, your signature on this contract for legal representation will evidence that you have understood and agree to decline any proposal for settlement by or from any defendant that is for the amount less than \$5 million dollars, unless your attorneys advise otherwise.

You acknowledge that you have had significant opportunity to carefully review this document and have also had significant time and opportunity to get legal advice on this matter.

Dated this \_\_\_\_ day of March, 2018.

The above employment is hereby accepted on the terms stated above.

CLIENTS:

By: \_\_\_\_\_  
Jacqueline Saes as Co-Personal Representative  
Of the Estate of Stanley Gould

By: \_\_\_\_\_  
Wendy Gould as Co-Personal Representative  
Of the Estate of Stanley Gould

By: Barbara Ulrich  
Barbara Ulrich as Co-Personal Representative  
Of the Estate of Stanley Gould

Client Barbara Ulrich  
C. Santisteban CS

T. Howard \_\_\_\_\_  
D. Eaton \_\_\_\_\_

R. Diaz  
J.B. Harris

Contract for Legal Representation

Client, does not accept the defendant's PFS, then there is a trial as to that defendant. If that defendant wins, or if the Client wins a verdict but the verdict does not beat the PFS by 25%, then the law allows that defendant to ask the court to award attorney's fees against the Client for its legal fees incurred in defending the claim from the date the defendant served the PFS on the Client until the jury verdict is returned. An attorney's fee award can be hundreds or thousands or even millions of dollars. However, that award would only be against the estate, not against you personally. It is our belief that the estate has zero assets except this lawsuit. Therefore, any attorney's fee awarded against the estate would be uncollectible and that would not make you individually responsible.


You understand that your lawyers in this case will have to spend significant sums of monies and attorney hours to get this case to trial. They cannot afford to do that and later have you, the Client, accept nominal (or small) proposal for settlement. Therefore, in order to go forward with your case, your signature on this contract for legal representation will evidence that you have understood and agree to decline any proposal for settlement by or from any defendant that is for the amount less than \$5 million dollars, unless your attorneys advise otherwise.

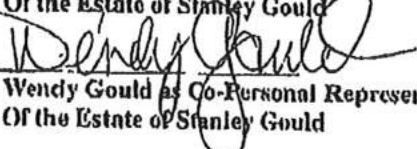
You acknowledge that you have had significant opportunity to carefully review this document and have also had significant time and opportunity to get legal advice on this matter.

Dated this \_\_\_\_ day of March, 2018.

The above employment is hereby accepted on the terms stated above.

CLIENTS:

By:   
Jacqueline Sacs as Co-Personal Representative  
Of the Estate of Stanley Gould

By:   
Wendy Gould as Co-Personal Representative  
Of the Estate of Stanley Gould

By: \_\_\_\_\_  
Barbara Ulrich as Co-Personal Representative  
Of the Estate of Stanley Gould

Client   
C. Santis

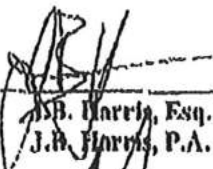
T. Howard \_\_\_\_\_  
D. Eaton \_\_\_\_\_

R. Diaz \_\_\_\_\_  
J.B. Harris \_\_\_\_\_

Contract for Legal Representation

ATTORNEYS:

By:   
~~Richard J. Diaz, Esq.~~  
~~Richard J. Diaz, P.A.~~

By:   
~~J.B. Harris, Esq.~~  
~~J.B. Harris, P.A.~~

By:   
~~Carlos Santisteban, Esq.~~  
~~Carlos Santisteban, Jr., P.A.~~

By:   
~~Doug Eaton, Esq.~~  
~~Eaton & Wolk, P.L.~~

TERMINATED ATTORNEY:

By: \_\_\_\_\_  
Tim Howard, Esq.  
Howard & Associates, P.A.

ACKNOWLEDGEMENT AND CONSENT:

By: \_\_\_\_\_  
Javlin Capital

Client   
C. Santisteban \_\_\_\_\_

T. Howard \_\_\_\_\_  
D. Eaton \_\_\_\_\_

R. Diaz   
J.B. Harris 

### STATEMENT OF CLIENT'S RIGHTS

Before you, the prospective client, arrange a contingency fee agreement with a lawyer, you should understand this Statement of your rights as a client. This Statement is not a part of the actual contract between you and your lawyer, but as a prospective client, you should be aware of these rights:

1. There is no legal requirement that a lawyer charge a client a set fee or a percentage of money recovered in a case. You, the client, have the right to talk with your lawyer about the proposed fee and to bargain about the rate of percentage as in any other contract. If you do not reach an agreement with one lawyer, you may talk with other lawyers.
2. Any contingency fee contract must be in writing and you have three (3) business days to reconsider the contract. You may cancel the contract without any reason if you notify your lawyer in writing within three (3) business days of signing the contract. If you withdraw from the contract within the first three (3) days, you do not owe the lawyer a fee although you may be responsible for the lawyer's actual costs during that time. But if your lawyer begins to represent you, your lawyer may not withdraw from the case without giving you notice, delivering necessary papers to you, and allowing you time to employ another lawyer. Often, your lawyer must obtain court approval before withdrawing from a case. If you discharge your lawyer without good cause after the three-day period, you may have to pay a fee for work the lawyer has done.
3. Before hiring a lawyer, you, the client, have the right to know about the lawyer's education, training and experience. If you ask, the lawyer should tell you specifically about his or her actual experience dealing with cases similar to yours. If you ask, the lawyer should provide information about special training or knowledge and give you this information in writing if you request it.
4. Before signing a contingency fee contract with you, a lawyer must advise you whether he or she intends to handle your case alone or whether other lawyers will be helping with the case. If your lawyer intends to refer the case to other lawyer, he or she should tell you what kind of fee-sharing arrangement will be made with the other lawyers. If lawyers from different law firms will represent you, at least one lawyer from each law firm must sign the contingency fee contract.
5. If your lawyer intends to refer a case to another lawyer or counsel with other lawyers, your lawyer should tell you about that at the beginning. If your lawyer takes the case and later decides to refer it to another lawyer or to associate with other lawyers, you should sign a new contract that includes the new lawyers. You, the client, also have the right to consult with each lawyer working on your case and each lawyer is legally responsible to represent your interest and is legally responsible for the acts of the other lawyers involved in the case.
6. You, the client, have the right to know in advance how you will need to pay the expenses and the legal fees at the end of the case. If you pay a deposit in advance for costs, you may ask reasonable questions about how the money will be or has been spent and how much of it remains unspent. Your lawyer should give a reasonable estimate about future necessary costs. If your lawyer agrees to lend or advance you money to prepare or research the case, you have the right to know periodically how much money your lawyer has spent on your behalf. You also have the right to decide, after consulting with your lawyer, how much money is to be spent to prepare a case. If you pay the expenses, you have the right to decide how much to spend. Your lawyer should also inform you whether the fee will be based on the gross amount recovered or on the amount recovered minus the costs.
7. You, the client, have the right to be told by your lawyer about possible adverse consequences if you lose the case. Those adverse consequences might include money that you might have to pay to your lawyer for costs, and liability you might have for attorney's fees to the other side.
8. You, the client, have the right to receive and approve a closing statement at the end of the case before you pay any money. The statement must list all of the financial details of the entire case, including the amount recovered, all expenses, and a precise statement of your lawyer's fee. Until you approve the closing statement, you need not pay any money to anyone, including your lawyer. You also have the right to have every law firm working on your case sign the closing statement.

9. You, the client, have the right to ask your lawyer at reasonable intervals how the case is progressing and to have these questions answered to the best of your lawyer's ability.

10. You, the client, have the right to make the final decision regarding settlement of a case. Your lawyer must notify you of all offers of settlement before and after the trial. Offers during the trial must be immediately communicated and you should consult with your lawyer regarding whether to accept a settlement. However, you must make the final decision to accept or reject a settlement.

11. If at any time, you, the client, believe that your lawyer has charged an excessive or illegal fee, you, the client, have the right to report the matter to The Florida Bar, the agency that oversees the practice and behavior of all lawyers in Florida. For information on how to reach The Florida Bar, call 1-800-342-8060, or contact the local bar association. Any disagreement between you and your lawyer about a fee can be taken to court and you may wish to hire another lawyer to help you resolve this disagreement. Usually fee disputes must be handled in a separate lawsuit.

DATE: 6-6-2018

Barbara Ulrich  
PRINT OR TYPE NAME

Barbara Ulrich  
CLIENT SIGNATURE

DATE: \_\_\_\_\_

\_\_\_\_\_  
PRINT OR TYPE NAME

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CLIENT SIGNATURE

Ann Howard 6/6/18  
ATTORNEY