

IN THE CIRCUIT COURT OF THE
ELEVENTH JUDICIAL CIRCUIT IN
AND FOR MIAMI-DADE COUNTY,
FLORIDA

CASE NO.: 07-43672 CA 09

STATE OF FLORIDA, OFFICE OF
FINANCIAL REGULATION,

Plaintiff,

vs.

BERMAN MORTGAGE CORPORATION,
a Florida corporation, M.A.M.C.
INCORPORATED, a Florida corporation,
DANA J. BERMAN, as Owner and Managing
Member,

Defendants,

and,

DB ATLANTA, LLC, a Florida limited liability
company, et al.,

Relief Defendants

**RECEIVER'S MOTION TO APPROVE THE RETENTION OF ROTH, JONAS,
MITTELBERG & HARTNEY, CPA'S, P.A. FOR M.A.M.C. INCORPORATED
AND LISTED RELIEF DEFENDANTS NUNC PRO TUNC TO JULY 21, 2009**

Michael I. Goldberg, as State Court Appointed Receiver over Defendants Berman Mortgage Corporation, M.A.M.C. Incorporated, et al., and Relief Defendants DB Atlanta LLC, et al., by and through undersigned counsel, hereby files this Motion to Approve the Retention of Roth, Jonas, Mittelberg & Hartney, CPA's, P.A. ("Roth Jonas"), for Receivership Defendants M.A.M.C. Incorporated and the Listed Relief Defendants *Nunc Pro Tunc* to July 21, 2009, and states:

BERGER SINGERMAN
attorneys at law

Boca Raton Fort Lauderdale Miami Tallahassee

200 South Biscayne Boulevard Suite 1000 Miami, Florida 33131-5308 Telephone 305-755-9500 Facsimile 305-714-4340

1. On December 11, 2007, this Court appointed Michael Goldberg (the "Receiver") to be the Receiver for the Defendants and the Relief Defendants. See Temporary Injunction and Agreed Order Appointing Receiver ("Receivership Order"), previously filed with this Court.

2. Among the Defendants are M.A.M.C. Incorporated and Berman Mortgage Corporation as well as entities named as Relief Defendants.

3. As such, M.A.M.C. Incorporated, Berman Mortgage Corporation, and the Relief Defendants are receivership assets subject to the exclusive jurisdiction of Judge Wilson in the Circuit Court of the Eleventh Judicial Circuit, and subject to the exclusive control of the Receiver:

The Court hereby takes exclusive jurisdiction and possession of the assets of the Defendants, Berman Mortgage, M.A.M.C., and Relief Defendants, the "Receivership Assets", which includes, but are not limited to: files, records, documents, leases, mortgages, investments, contracts, effects, lands, agreements, judgments, bank accounts, books of accounts, rents, goods, chattels, rights, credit claims, both asserted and unasserted, pending court actions and appeals, files and documents in the possession of attorneys and accountants of all of the Defendants and Relief Defendants, all other property, business offices, computers, servers, electronic data storage units, offsite storage locations, safety deposit boxes, monies, securities, choses in action, and properties, real and person, tangible and intangible, of whatever kind and description, wherever situated of the Defendants ... and Relief Defendants. The Receiver shall retain custody and control of all of the foregoing pursuant to the terms of this Agreed Order.

Receivership Order, ¶ 3 (emphasis added).

4. M.A.M.C. Incorporated and the Relief Defendants named in the "List of Companies" included in the engagement letter attached hereto Exhibit A (the "Engagement Letter") require certain accounting work for the term of January 1, 2009 through December 31,

2009 to be completed and the Receiver now seeks to have the accounting work completed by Roth Jonas.

5. Roth Jonas' retention shall be pursuant to the terms of the Engagement Letter.

Specifically, Roth Jonas will be retained to:

Prepare monthly bank reconciliations[;] Keep...journals current on a monthly basis. . . to writ[e] out internally requested disbursement checks; Prepar[e] and deliver[] accounting reports[;] . . . Maintain each company's general ledger and fixed asset/depreciation schedules, if applicable[;] Prepar[e] year-end computerized unaudited "for internal purposes only" financial statements.

See Exhibit A at 1.

6. The Receiver believes that the retention of Roth Jonas is necessary to ensure the preservation and/or recovery of receivership assets, and thereby prevent any further waste or dissipation, and most of all, protect the Investor Group.

7. Importantly, the Receiver was specifically appointed by this Court to preserve the receivership assets, and employ accountants when necessary to preserve those assets:

The Receiver his hereby authorized to employ, without further order of the Court ... accountants ... and other professionals ... as is necessary and proper for the collection [and] preservation ... of the Receivership Assets, including assets of which the Receiver is a shareholder, to furnish legal, accounting and other advice to the Receiver for such purposes as may be reasonable and necessary during the period of receivership.

See Receivership Order, ¶ 19 (emphasis added).

8. The Engagement Letter has already been executed by the Receiver, as this Court has previously authorized the Receiver to execute contracts, instruments, and other agreements on behalf of the Receivership Defendants and the entities controlled by the Receivership Defendants:

The Receiver is further authorized to ... execute, deliver, file and record such contracts, instruments, releases, indentures, certificates, and other agreements and documents, and to take such action as he deems advisable or proper for the marshalling, maintenance or preservation of the Receivership Assets. From and after the date of the entry of this Order, the Receiver shall have the authority to conduct the business operations of the Receivership Defendants and any entity it controls[.]

Receivership Order, ¶17. (emphasis added).

9. In line with the aforementioned authority granted by this Court, the Receiver now seeks to retain Roth Jonas pursuant to the terms contained in the Engagement Letter.

10. Further the Receiver requests authorization from the Court to pay Roth Jonas its reasonable fee for services in accordance with the terms of the Engagement Letter.

11. To the best of the Receiver's knowledge Roth Jonas. does not hold or represent any interest adverse to the Relief Defendants on any matters to which Roth Jonas is to be engaged.

WHEREFORE, the Receiver moves this Court for entry of an Order approving the retention of Roth, Jonas, Mittelberg & Hartney, CPA's, P.A. and the Receiver's execution of the Engagement Letter *nunc pro tunc* to July 21, 2009; authorizing the payment to Roth Jonas of the retainer fees as each accrues; and awarding any other and further relief deemed necessary by this Court.

CERTIFICATE OF SERVICE

WE HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by Electronic Mail and U.S. Mail on this **30th day of July 2009**, to the attached service list.

Respectfully submitted,

BERGER SINGERMAN

Attorneys for Receiver, Michael Goldberg

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cc: The Honorable Thomas Wilson, Jr. (*via hand-delivery*)
Michael Goldberg, Esq. (*via email*)
M.A.M.C. Inc. – Investor Group (*via email*)

ROTH, JONAS, MITTELBERG
& HARTNEY, CPA's, P.A.
CERTIFIED PUBLIC ACCOUNTANTS

ROBERT ROTH, CPA
PETER F. JONAS, CPA
RICKEY I. MITTELBERG, CPA
JOHN C. HARTNEY, CPA

June 12, 2009

Mr. Hal Gassenheimer
2401 Douglas Road - Fortune Building, 1st Floor
Coral Gables, Florida 33145

Re: See attached company list

Dear Hal:

This letter should serve as an engagement letter for accounting services to be performed by our firm for the attached list of companies. Each company has the "quarterly" retainer fee next to it for your convenience. For the quarterly fees as stated effective and retroactive to January 01, 2009 through December 31, 2009, our firm will perform the following services:

- 1) Prepare monthly bank reconciliations.
- 2) Keep your journals current on a monthly basis...writing out internally requested disbursement checks and posting them to the applicable journal accounts as well as keeping each company's cash receipts and general journals.
- 3) Preparing and delivering accounting reports, as requested.
- 4) Maintaining each company's general ledger and fixed asset/depreciation schedules, if applicable.
- 5) Preparation of year-end computerized unaudited "for internal purposes only" financial statements.
- 6) Telephone support as needed.

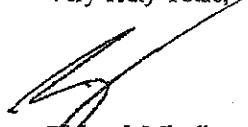
Please note that the "quarterly" retainer fee will not start until we actually begin preparing the accounting for the respective entity. In addition, any "set-up" work or services not mentioned above will be billed at an hourly rate based on the level of personnel required to perform the work. It is anticipated that any set up work will not exceed \$375.

Please note that our engagement does not include the detection of fraud or defalcations. However, if during our engagement we see matters that may need your attention, we will inform you and discuss how to proceed.

If you agree with the above please indicate so by signing in the space provided below. Kindly send one executed copy back to our office in the envelope provided keeping the other for your records.

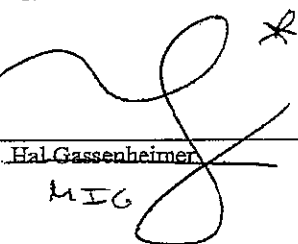
Thank you for your confidence shown in our firm. It is very much appreciated.

Very Truly Yours,



Rickey I. Mittelberg, CPA
For the firm

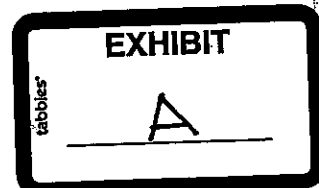
Approved: _____


Hal Gassenheimer
MIG

Date: _____

7/21/09

* Subject to court approval



LIST OF COMPANIES

	QTRLY	YEARLY	q109	q209	q309	q409
NH 2	\$ 250.00	\$ 1,000.00	250	250	250	250
MAMC Windward	\$ 250.00	\$ 1,000.00	250	250	250	250
MAMC 903 Duval	\$ 375.00	\$ 375.00	375			
MAMC Four Ambassadors 5-100	\$ 375.00	\$ 375.00	375			
MAMC Bella Vista	\$ 250.00	\$ 1,000.00	250	250	250	250
MAMC Project Managers	\$ 250.00	\$ 1,125.00	375	250	250	250
MAMC Emerald Cay	\$ 375.00		0	0	0	0
MAMC SouthChase	\$ 375.00		0	0	0	0
DB Biloxi 2	\$ 250.00	\$ 1,000.00	250	250	250	250
DB Biloxi 3	\$ 250.00	\$ 750.00	250	250	250	
DB Tampa	\$ 375.00	\$ 750.00	375	375		
DB Islamorada	\$ 375.00	\$ 1,125.00	375	375	375	
DBKN Gulf	\$ 250.00	\$ 1,000.00	250	250	250	250
MAMC	\$ 525.00	\$ 2,100.00	525	525	525	525
Oceanside Acq.	\$ 250.00	\$ 1,000.00	250	250	250	250
V-Strategic	\$ 375.00		0	0	0	0
Atlantic beach	\$ 375.00		0	0	0	0
Miami Health	\$ 375.00		0	0	0	0
Bay Estates	\$ 375.00		0	0	0	0
	\$6,275.00	\$12,600.00				

Proposal:

Retainer \$250 per quarter for dormant entities

\$375 fine for quarter new entity is set up and disposed of