

IN THE UNITED STATES BANKRUPTCY COURT
DISTRICT OF MARYLAND
(BALTIMORE DIVISION)

In re:

THE LAW OFFICES OF JONATHAN S.
RESNICK, PLLC

Debtor.

*

Case No. 20-14188 NVA
Chapter 11
Jointly Administered

*

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* * * * *

In re:

THE LAW OFFICES OF JONATHAN S.
RESNICK, LLC

Debtor.

*

Case No. 20-12822 NVA
Chapter 11
Jointly Administered

*

*

* * * * *

In re:

THE LAW OFFICES OF PERRY A.
RESNICK, LLC

Debtor.

*

Case No. 20-12820 NVA
Chapter 11
Jointly Administered

*

*

* * * * *

DEBTORS' WITNESS AND EXHIBIT LIST FOR MAY 27, 2020 HEARING

FACT WITNESSES:

1. All fact witnesses identified in the witness list of any of the other participants to the May 27, 2020 hearing not otherwise objectionable
2. David Cohen
 - a. The location of the witness: Boca Raton Florida
 - b. The place from which the witness will testify: Offices of ECP Capital Partners
 - c. Whether anyone will be in the room with the witness during his/her testimony: No

- d. Whether the witness will have any documents with him other than the exhibits filed with the Court: No

EXHIBIT LIST:

<u>Exhibit Number</u>	<u>Description</u>
A	David Cohen May 14, 2020 E-mail and attachments to Zvi Guttman
B	Craig Palik April 28, 2020 E-mail to Zvi Guttman
C	May 1, 2020 to May 4, 2020 Emails between Zvi Guttman, David Cohen and Craig Palik

THE VERSTANDIG LAW FIRM, LLC

/s/ Maurice VerStandig

Maurice VerStandig (Fed. Bar No. 18071)

9812 Falls Road, #114-160

Potomac, Maryland 20854

Telephone: (301) 444-4600

mac@mbvesq.com

MCNAMEE, HOSEA, JERNIGAN, KIM
GREENAN & LYNCH, P.A.

/s/ Craig M. Palik

Craig M. Palik (Fed. Bar No. 15254)

6411 Ivy Lane, Suite 200

Greenbelt, Maryland 20770

Telephone: (301) 441-2420

Facsimile: (301) 982-9450

cpalik@mhlawyers.com

Attorneys for Debtors

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that on May 20, 2020, a copy of the foregoing was sent via the Court's CM/ECF system, electronically:

- Alan M. Grochal agrochal@tydingslaw.com, fink@tydingslaw.com; jmurphy@tydingslaw.com
- Zvi Guttman zvi@zviguttman.com, zviguttman@gmail.com, zviguttman@outlook.com
- Zvi Guttman zguttman@gmail.com, zviguttman@outlook.com, MD55@ecfcbis.com
- Richard J. Hackerman richard@richardhackerman.com, tlhawk18@gmail.com
- Catherine Keller Hopkin chopkin@yvslaw.com, pgomez@yvslaw.com; yvslawcmecf@gmail.com; stevenslr39990@notify.bestcase.com; h
opkin39990@notify.bestcase.com; schroppjr39990@notify.bestcase.com
- Patricia B. Jefferson pjjefferson@milesstockbridge.com
- Katherine A. (UST) Levin Katherine.A.Levin@usdoj.gov, brenda.b.wilmore@usdoj.gov
- US Trustee - Baltimore USTPRegion04.BA.ECF@USDOJ.GOV
- Maurice Belmont VerStandig mac@mbvesq.com, lisa@mbvesq.com
- David Cohen david@ecpcapitalpartners.com

/s/ Craig M. Palik _____
Craig M. Palik

Exhibit A

Craig M. Palik

From: David Cohen <david@ecpcapitalpartners.com>
Sent: Thursday, May 14, 2020 3:22 PM
To: Zvi Guttman
Cc: Craig M. Palik
Subject: Perry & Jonathan Resnick EPLI Payments Due/ Malpractice Insurance
Attachments: Jonathan Resnick.pdf; Perry Resnick.pdf

Zvi,

Pe your request, please find payment schedule of invoices for the Law Offices of Jonathan & Perry Resnick for the malpractice insurance.

Kindly confirm receipt of this email.

Sincerely,

David

--

David Cohen
President
David@ECPCapitalPartners.com
ECPCapitalPartners.com
Cell: 561.665.0466
Office: 561.218.9800

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[ECP Facebook](#)



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Begin forwarded message:

From: Shawn McMurtrie <mcmurtrie.fairway@gmail.com>
Subject: Re: Perry & Jonathan Resnick EPLI Payments Due

Date: May 14, 2020 at 2:36:45 PM EDT

To: dcohen101@me.com

Hello,

Attached you will find payment schedules along with past payment invoices for Jonathan & Perry.

Jonathan:

Payment of \$385.21 needs to be paid before 5/16/2020 at 12:01 or policy will cancel

Payment of \$366.87 needs to be paid by 5/19/2020

Perry:

Payment of \$140.35 needs to be paid before 5/19/2020 at 12:01 or policy will cancel

Payment of \$127.59 needs to be paid by 5/30/2020

Regards,

Shawn McMurtrie

--

Shawn McMurtrie

Fairway Insurance Inc.

Vice President

(410) 583-1300 Direct

(410) 823-2510 Fax

Like us on Facebook!

<https://www.facebook.com/#!/pages/Fairway-Insurance-Inc/348760391886079>

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Account Details | IPFS Corporation

Page 1 of 1

Payment Schedule
for Jonathan Resnick

Payment #	Amount	Due Date	Paid Date
1	366.87 385.21	04/19/2020	←
2	366.87	05/19/2020	←
3	366.87	06/19/2020	
4	366.87	07/19/2020	
5	366.87	08/19/2020	
6	366.87	09/19/2020	
7	366.87	10/19/2020	
8	366.87	11/19/2020	
9	366.87	12/19/2020	
10	366.87	01/19/2021	
11	366.87	02/19/2021	

IPFS CORPORATION
 P.O. BOX 412086
 KANSAS CITY MO 64141-2086
 (866) 412-2560 - FAX: (410) 981-0194

ipfs.com

NOTICE OF PAYMENT DUE		
Date Mailed	Account Number	Due Date
5/14/2020	MDB-692100	4/19/2020

FOR QUESTIONS, PLEASE CALL: (866) 412-2560

IMPORTANT

To protect your account please make sure that your payment is made on or before the payment due date shown.

MAKE CHECK OR MONEY ORDER PAYABLE to IPFS CORPORATION and return the payment and this notice to the address shown on coupon.

Go Green!

Register for eForms today. Instead of paper bills and documents, you'll receive email notices from IPFS Corporation. Visit us at ipfs.com to learn more.

Current Balance	Payment Due
\$4,035.57	\$366.87

PLEASE MAKE ALL PAYMENTS TO ONE OF THE ADDRESSES LISTED BELOW

To ensure proper credit, please send the coupon below with your payment and write your account number on your check.

Make payments, view account information or register for eForms at ipfs.com.
 First time users please use access code to register.

DETACH HERE

Written notifications on this coupon will NOT be received. To ensure proper credit, include coupon with payment.

PREBIL - Web (Agent)

JONATHAN S RESNICK
 3655A OLD COURT RD STE 1
 BALTIMORE, MD 21208-3959

PAYMENT COUPON		
PAYMENT NO.	ACCOUNT NUMBER	DUE DATE
1	MDB-692100	04/19/20

For overnight or priority delivery, please mail to: IPFS Corporation 1055 BROADWAY 11TH FLOOR KANSAS CITY MO 64105.	Make payments, view account information or register for eForms at ipfs.com . First time users please access to register. For questions, please call (866) 412-2560
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PAYMENT DUE	\$366.87
OUTSTANDING FEES DUE	\$0.00
PAST DUE AMOUNT	\$0.00
PAYMENT DUE	\$366.87
IF RECEIVED AFTER 04/24/20	
A LATE FEE WILL APPLY	\$18.34
PLEASE PAY THIS AMOUNT	\$385.21

MAKE CHECK PAYABLE AND REMIT TO:
 IPFS CORPORATION
 P.O BOX 32144
 NEW YORK, NY 10087-2144

Account Details | IPFS Corporation

6	127.59 140.35	04/30/2020	←
7	127.59	05/30/2020	←
8	127.59	06/30/2020	
9	127.59	07/30/2020	
10	127.59	08/30/2020	

Payment schedule
for Perry Resnick

IPFS CORPORATION
 P.O. BOX 412086
 KANSAS CITY MO 64141-2086
 (866) 412-2560 - FAX: (410) 981-0194
ipfs.com

NOTICE OF PAYMENT DUE		
Date Mailed	Account Number	Due Date
5/14/2020	MDB-683807	4/30/2020

FOR QUESTIONS, PLEASE CALL: (866) 412-2560

IMPORTANT

To protect your account please make sure that your payment is made on or before the payment due date shown.

MAKE CHECK OR MONEY ORDER PAYABLE to IPFS CORPORATION and return the payment and this notice to the address shown on coupon.

Go Green!
 Register for eForms today. Instead of paper bills and documents, you'll receive email notices from IPFS Corporation. Visit us at ipfs.com to learn more.

Current Balance	Payment Due
\$637.95	\$133.97

PLEASE MAKE ALL PAYMENTS TO ONE OF THE ADDRESSES LISTED BELOW

To ensure proper credit, please send the coupon below with your payment and write your account number on your check.

Make payments, view account information or register for eForms at ipfs.com.
 First time users please use access code to register.

DETACH HERE

Written notifications on this coupon will NOT be received. To ensure proper credit, include coupon with payment.

PREBIL - Web (Agent)

LAW OFFICE OF PERRY A RESNICK
 3655-A OLD COURT RD
 BALTIMORE, MD 21208-3959

PAYMENT COUPON		
PAYMENT NO.	ACCOUNT NUMBER	DUE DATE
6	MDB-683807	04/30/20

For overnight or priority delivery, please mail to:
 IPFS Corporation
 1055 BROADWAY
 11TH FLOOR
 KANSAS CITY MO 64105

Make payments, view account information or register for eForms at ipfs.com.
 First time users please access to register.
 For questions, please call (866) 412-2560

PAYMENT DUE	\$127.59
OUTSTANDING FEES DUE	\$6.38
PAST DUE AMOUNT	\$0.00
PAYMENT DUE	\$133.97
IF RECEIVED AFTER 05/05/20	
A LATE FEE WILL APPLY	\$6.38
PLEASE PAY THIS AMOUNT	\$140.35

MAKE CHECK PAYABLE AND REMIT TO:
IPFS CORPORATION
 P.O BOX 32144
 NEW YORK, NY 10087-2144

Exhibit B

Craig M. Palik

From: Craig M. Palik
Sent: Tuesday, April 28, 2020 11:45 AM
To: Zvi Guttman
Cc: mac@mbvesq.com; David Cohen
Subject: RE: Questions

Zvi:

- Following on our discussion yesterday and in addition to the answers to the questions below. Jonathan Resnick has 1 banker box of client files that Joy Wise was working on. He took possession when she was locked out of the office. Joy Wise has no other files and to Jonathan Resnick's knowledge there are no other files located offsite.
- Joy wise does have a laptop computer in her possession that belongs to the law offices of Jonathan Resnick, LLC. She will be returning it.
- You referenced a filing cabinet in Joy Wise's office that appeared to have files removed. Any files that were in the filing cabinet you mention were transferred to Donna's office.

Craig

From: Craig M. Palik
Sent: Tuesday, April 28, 2020 11:08 AM
To: 'Zvi Guttman' <zvi@zviguttman.com>
Subject: Questions

Zvi:

Answers to your questions about records from my discussion with Jonathan Resnick:

Tax returns with schedules, statements, and W2s for the past two years

- 2018 not filed. 2017 the last time returns were filed. Bonnie Norfolk handled and she may know what happened to these records. Jonathan Resnick was not able to locate or retrieve after she was fired in July 2019. Katz Abosh was the accounting firm that prepared the returns.

Year-to-date financial statements for the current year – balance sheet/profit & loss statement;

- Not maintained.

Three most recent bank statements for all accounts open in any of the three months prior to the petition date

- May be in the office Jonathan Resnick does not know were. BB&T can provide copies.

Proof of property and liability insurance.

- May be in then office, but Jonathan Resnick does not know where. Fairway Insurance can provide copies.

Craig



McNamee Hosea
Attorneys & Advisors

Craig M. Palik

*Principal**

McNamee Hosea

6411 Ivy Lane, Suite 200 o 301.441.2420
Greenbelt, Maryland 20770 f 301.982.9450

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**Admitted in Maryland, Virginia, and the District of Columbia*

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Disclosure Required by IRS Circular 230: *In accordance with IRS requirements, we wish to inform you that, to the extent this communication contains tax advice, it is not intended or written to be used for the purpose of 1) avoiding tax penalties that may be imposed on the taxpayer by the Internal Revenue Service, or 2) promoting, marketing or recommending to another party any transaction or matter addressed herein.*

Exhibit C

Craig M. Palik

From: Craig M. Palik
Sent: Monday, May 4, 2020 9:44 AM
To: Zvi Guttman
Cc: David Cohen; mac@mbvesq.com
Subject: RE: Resnick Case Nos.: 20-12822, 20-12822, and 20-14188

Zvi:

As David is copied, I will let him respond to the extent he has any knowledge. I will also ask Jonathan. I personally have no information.

Craig



Craig M. Palik

*Principal**

McNamee Hosea

6411 Ivy Lane, Suite 200 o 301.441.2420
Greenbelt, Maryland 20770 f 301.982.9450

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From: Zvi Guttman <zvi@zviguttman.com>
Sent: Monday, May 4, 2020 8:19 AM
To: Craig M. Palik <cpalik@mhlawyers.com>
Cc: David Cohen <david@ecpcapitalpartners.com>; mac@mbvesq.com
Subject: Re: Resnick Case Nos.: 20-12822, 20-12822, and 20-14188

I have been unable to locate any records of what was deposited into any of the several IOLTA accounts or the significance/difference between them. Are there check registers? Is there an IOLTA accounting or am I just supposed to guess whose money is in which account and in what amounts?

Zvi Guttman

(410) 302 1093 cell

Please respond to Zvi@zviguttman.com

This was typed by full size fingers on a diminutive mobile device. Please excuse brevity, auto(in)correct and typos/grammatical errors.

On May 3, 2020, at 9:01 PM, Zvi Guttman <Zvi@zviguttman.com> wrote:

Craig:

Thank you. The current universe of requested access was/is:

- A. Gmail (received and works)
- B. Domain name(s) (Not received) This may be through Google.
- C. LawAlign (I will check with Jeff)
- D. CasePeer (I could not get this to work as it was seeking an email address.)
- E. Quickbooks (Did not work. As with LawAlign it appears to be looking for an email address rather than a login ID)
- F. Dropbox (Not provided)
- G. Phone System/Star2Star (**)
- H. Amazon Server (Not provided)
- I. Microsoft 365 (Not provided)
- J. Workstation logins (Not provided)

Please let me know what additional information you do or do not have.

In addition, please let me know which products had a credit card payment associated with them and the amount of and when the next payment is due (are they annual or monthly?)

Zvi Guttman

The Law Offices of Zvi Guttman, P.A.

Post Office Box 32308

Baltimore, Maryland 21282

(410) 580-0500 Phone

(410) 580-0700 Fax

(410) 302-1093 Cell

www.Guttman.Law

From: Craig M. Palik [mailto:cpalik@mhlawyers.com]
Sent: Friday, May 01, 2020 3:26 PM
To: zvi_zviguttman.com <zvi@zviguttman.com>
Cc: David Cohen <david@ecpcapitalpartners.com>; mac@mbvesq.com
Subject: FW: Resnick Case Nos.: 20-12822, 20-12822, and 20-14188

Zvi:

See the login and password information below received from David Cohen. A few points of note:

1. The referenced accounts were used by the Debtors. However, all of these accounts were registered with/owned by ECP Capital Partners (David's company) and it paid the fees while these accounts were being utilized.
2. ECP has not been reimbursed for its expenses in maintaining these accounts.
3. Some of the accounts will likely require a credit card or other form of security of payment/deposit and/or payment of past due fees to be granted access.
4. There are privileged and/or work product communications contained in these accounts that you will now have access to. Specifically, Krunchcash and/or other parties should not be provided access (e.g. information sensitive to the litigation that is pending in Florida).
5. If there are any issues in accessing the accounts, please let us know and we will assist you.

Please let me know if you need anything else.

Craig

<image001.png>

Craig M. Palik
Principal*

McNamee Hosea

6411 Ivy Lane, Suite 200 o 301.441.2420
Greenbelt, Maryland 20770 f 301.982.9450

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Disclosure Required by IRS Circular 230: In accordance with IRS requirements, we wish to inform you that, to the extent this communication contains tax advice, it is not intended or written to be used for the purpose of 1) avoiding tax penalties that may be imposed on the taxpayer by the Internal Revenue Service, or 2) promoting, marketing or recommending to another party any transaction or matter addressed herein.

From: David Cohen <david@ecpcapitalpartners.com>
Sent: Friday, May 1, 2020 2:08 PM
To: Craig M. Palik <cpalik@mhlawyers.com>; David Cohen <dcohen101@mac.com>; Mac VerStandig <mac@mbvesq.com>
Subject: Fwd: Resnick Case Nos.: 20-12822, 20-12822, and 20-14188

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

From: David Cohen <david@ecpcapitalpartners.com>
Date: Fri, May 1, 2020 at 2:03 PM
Subject: Re: Resnick Case Nos.: 20-12822, 20-12822, and 20-14188
To: Mac VerStandig <mac@mbvesq.com>

Mac,

Kindly confirm receipt of this email .

I understand , we are working on getting the passwords.
The Quick Books online was last used September 2019
It was set up by an independent consultant who no longer works for me or Jonathan.
I have reached out to him to reset the passwords if possible.
The last user id and password I have is :

Quickbooks Online

User id: js[REDACTED]
Password: Su[REDACTED]

This is the current login and password information for the other software :

Case Peer

User Id: D[REDACTED]
Password: di[REDACTED]

Google Gmail

Domain name : Resnicklawgroup.org
Login : Zvi[REDACTED]
Password: Zvi[REDACTED]

Star2Star

Login : dav[REDACTED]
Password: Zvi[REDACTED]

Law Align

Law Align is set up by Jeff Hackman
I do not have login or passwords , it is also set up at each work stating using File Maker Pro

Microsoft 365, I do not have any information.

Sincerely,

David Cohen

From: Zvi Guttman <zvi@zviguttman.com>
Date: May 1, 2020 at 9:16:30 AM PDT
To: David Cohen <david@ecpcapitalpartners.com>
Cc: "Craig M. Palik" <cpalik@mhlawyers.com>, Mac VerStandig <mac@mbvesq.com>
Subject: Re: Resnick Case Nos.: 20-12822, 20-12822, and 20-14188

All:

I will be brief but succinct. The failure to provide the requested* login and password information is a violation of the Bankruptcy Code and sanctionable. If I do not have all of the requested login/passwords by 5:00 PM today, I will seek emergency relief from the Bankruptcy Court including compensatory and punitive damages.

* In addition to the previously requested logins I am also requesting login/password information for the following:

- A. Dropbox
- B. Phone System (to change messages, access email, etc.)
- C. Amazon Server
- D. Microsoft 365
- E. Workstation logins

There may be others. I need them too.

Zvi Guttman
The Law Offices of Zvi Guttman, P.A.
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Baltimore, Maryland 21282
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(410) 580-0700 Fax
(410) 302-1093 Cell
www.Guttman.Law

On Thu, Apr 30, 2020 at 6:41 PM Zvi Guttman <Zvi@zviguttman.com> wrote:

For the record, I have not received the administrative level login and password information for any of the following:

- A. Gmail
- B. Domain name(s)
- C. LawAlign
- D. CasePeer
- E. Quickbooks

Zvi Guttman
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David Cohen
President
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Cell: 561.665.0466
Office: 561.218.9800

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