

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

PRESENT: Hon. Sherry Klein Heitler
Administrative Order

1993 TRUST OF JOAN COHEN, by their
Trustees, JOAN COHEN & ELLEN HAKIM
and 1993 TRUST OF ELLEN HAKIM, by
their Trustees, JOAN COHEN & ELLEN
HAKIM,

Plaintiffs,

- v -

INDEX NO. 150058/2015

E. RICHARD BAUM and ANCHIN,
BLOCK & ANCHIN LLP,

Defendants.

Administrative Order:

By letter dated January 22, 2015, counsel for defendants E. Richard Baum (Baum) and Anchin, Block & Anchin LLP (Anchin) timely requests that this action be transferred into the Commercial Division pursuant to Uniform Rule 202.70 (e). There is no opposition to the request.

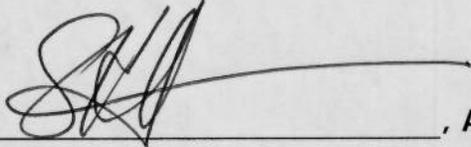
Uniform Rule 202.70 (b) (1) provides that actions in which the principal claims are for "[b]reach of contract or fiduciary duty, fraud, misrepresentation, business tort (e.g., unfair competition), or statutory and/or common law violation where the breach or violation is alleged to arise out of business dealings" will be heard in the Commercial Division, provided the \$500,000 monetary threshold for New York County is met or equitable or declaratory relief is sought. Uniform Rule 202.70 (b) (8) provides that action for "malpractice by accountants and actuaries" will also be heard in the Commercial Division.

This case meets the standards for assignment to the Commercial Division. Defendant Baum is a former trustee of both plaintiff trusts, and his accounting firm, provided various tax and accounting services to the trusts. Plaintiffs assert several causes of action, including breach of fiduciary duty, fraud and professional malpractice arising out of actions allegedly taken by the defendants in connection with certain tax deductions taken by the trusts and subsequent communications with and assessments by the IRS against the trusts. The complaint alleges

damages in excess of \$1 million and also seeks declaratory relief.

Accordingly, the request for a transfer to the Commercial Division is granted. The Trial Support Office is directed to randomly reassign this case from Part 7 (Wooten, J.) to a Justice of the Commercial Division and to reschedule the preliminary conference, currently scheduled on January 28, 2015.

Dated: January 26, 2015

ENTER:  _____, A.J.

Check one: FINAL DISPOSITION NON-FINAL DISPOSITION