

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

D14402
G/gts

_____AD3d_____

Argued - February 20, 2007

STEPHEN G. CRANE, J.P.
GLORIA GOLDSTEIN
STEVEN W. FISHER
ROBERT A. LIFSON, JJ.

2005-09786

DECISION & ORDER

Michael Stewart Frankel, respondent,
v Samuel Hirsch, appellant.

(Index No. 27608/98)

Snitow Kanfer Holtzer & Millus LLP (Pollack, Pollack, Isaac & De Cicco, New York, N.Y. [Brian J. Isaac] of counsel), for appellant.

Hinshaw & Culbertson, LLP, New York, N.Y. (Hal R. Lieberman, Richard Supple, and Richard H. Bliss of counsel), for respondent.

In an action, inter alia, for a judgment declaring that the partnership between the plaintiff and the defendant has been dissolved, and for an accounting, the defendant appeals from stated portions of a judgment of the Supreme Court, Queens County (Beldock, J.H.O.), entered October 13, 2005, which, after an inquest on the issue of damages, declared that the partnership was dissolved as of September 6, 1995, and is in favor of the plaintiff and against him in the principal sum of \$1,393,239.

ORDERED that the judgment is affirmed, with costs.

The trial court's determinations as to the date of dissolution of the parties' partnership, the lawsuits which belonged to the partnership, and the amount of the parties' share of partnership fees are supported by the record, and by its evaluation of the credibility of the parties at the inquest following the striking of the defendant's answer by this court (*see Frankel v Hirsch*, 2 AD3d 399; Partnership Law §§ 60, 62[1][b]; *Briscoe v White*, 34 AD3d 712, 713; *Morris v Crawford*, 304 AD2d

March 20, 2007

Page 1.

FRANKEL v HIRSCH

1018, 1020; *Grant v Heit*, 242 AD2d 247, 248). Accordingly, we find no basis to disturb them.

The defendant's remaining contentions are either unpreserved for appellate review or without merit.

CRANE, J.P., GOLDSTEIN, FISHER and LIFSON, JJ., concur.

ENTER:

A handwritten signature in black ink that reads "James Edward Pelzer". The signature is written in a cursive, flowing style.

James Edward Pelzer
Clerk of the Court