

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

D18291  
G/kmg

\_\_\_\_\_AD3d\_\_\_\_\_

Argued - February 11, 2008

ROBERT A. SPOLZINO, J.P.  
ANITA R. FLORIO  
DANIEL D. ANGIOLILLO  
THOMAS A. DICKERSON, JJ.

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2006-08259

DECISION & ORDER

In the Matter of County Conduit Corp.  
Sandee Friedland, respondent; Benjamin  
Schwartz, et al., appellants (and related actions).

(Index No. 5313/03)

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Orseck Law Offices, PLLC, Liberty, N.Y. (Gerald Orseck and Kirk Orseck of counsel), for appellants.

Norton & Christensen, Goshen, N.Y. (Henry N. Christensen, Jr., of counsel), for respondent.

In a proceeding pursuant to Business Corporation Law § 1104 for judicial dissolution of a corporation, Benjamin S. Schwartz, Isaac Gottlieb, and County Conduit Corp. appeal, as limited by their brief, from so much of a judgment of the Supreme Court, Orange County (Horowitz, J.), dated July 25, 2006, as, upon confirming a Referee's report, is in favor of the petitioner and against them in the principal sum of \$281,953.85.

ORDERED that the judgment is affirmed insofar as appealed from, with costs.

“The report of a Referee should be confirmed whenever the findings are substantially supported by the record, and the Referee has clearly defined the issues and resolved matters of credibility” (*Thomas v Thomas*, 21 AD3d 949, 949; *Matter of Smiros v Lopez*, 251 AD2d 587, 587). Here, the Referee's findings regarding the value of the subject real property are substantially supported by the record and will not be disturbed.

March 11, 2008

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MATTER OF COUNTY CONDUIT CORP.

The appellants' remaining contention is without merit.

SPOLZINO, J.P., FLORIO, ANGIOLILLO and DICKERSON, JJ., concur.

ENTER:

A handwritten signature in black ink, reading "James Edward Pelzer". The signature is written in a cursive style with a large, looping initial "J".

James Edward Pelzer  
Clerk of the Court