

SUPREME COURT OF THE STATE OF NEW YORK
FOR THE COUNTY OF KINGS

STATE OF NEW YORK
ex rel. THOMAS SKORDILIS,

Plaintiff,

Index No. 516423/2019

-against-

DIMITRIOS KALOIDIS,
GEORGIA KALOIDIS,
DISKAL, INC. formerly d/b/a GEORGIA DINER,
NEVADA DINER INC. d/b/a GEORGIA DINER,
KALODINE ENTERPRISES, LTD d/b/a
BRIDGEVIEW DINER,
KANONI, INC. d/b/a ARCH DINER,
and NIDODEMO OPERATING CORP. d/b/a
FLORIDIAN DINER,

Defendants.

STIPULATION AND SETTLEMENT AGREEMENT

This Stipulation and Settlement Agreement (“Agreement”) is entered into among the State of New York (the “State”), the Estate of Dimitrios Kaloidis, (“the Kaloidis Estate”) and the Estate of Thomas Skordilis (the “Skordilis Estate”), through their authorized representatives. The above-named parties are hereinafter collectively referred to as “the Parties.”

PREAMBLE

WHEREAS, on or about July 25, 2019, Thomas Skordilis (“Relator”) filed a *qui tam* action (the “Action”) captioned *State of New York ex rel. Thomas Skordilis v. Dimitrios Kaloidis, Georgia Kaloidis, Diskal, Inc. formerly d/b/a Georgia Diner, Nevada Diner Inc. d/b/a Georgia Diner, Kalodine Enterprises, Ltd d/b/a Bridgeview Diner,*

Kanoni, Inc. d/b/a Arch Diner, and Nidodemo Operating Corp. d/b/a Floridian Diner (collectively, “Defendants”), pursuant to the New York False Claims Act, N.Y. State Finance Law §§ 187 *et seq.* (“NYFCA”), alleging that Defendants knowingly made, used, or caused to be made or used, false statements and records that were material to Defendants’ obligations to pay or transmit money to the State; and

WHEREAS, the Office of the Attorney General thereafter commenced an investigation in connection with the allegations of the Relator’s complaint; and

WHEREAS, as a result of that investigation, the State contends that it has certain civil claims against certain Defendants under the NYFCA and the Tax Law; and

WHEREAS, on September 16, 2019, Defendant Dimitrios Kaloidis died; and

WHEREAS, on November 16, 2021, the Surrogate’s Court of Nassau County appointed the Public Administrator of Nassau County as temporary administrator of the Kaloidis Estate; and

WHEREAS, on January 7, 2022, Relator Thomas Skordilis died; and

WHEREAS, on August 10, 2023, the Surrogate’s Court of Queens County appointed Relator’s brother, Ioannis Skordilis, as Executor of the Skordilis Estate; and

WHEREAS, the Kaloidis Estate has agreed to this Agreement in settlement of the violations alleged below and to avoid the time, expense, and distraction of litigation, and the Office of the Attorney General has agreed to accept the terms of the Agreement and discontinue its investigation in connection with the allegations of the Complaint in the Action; and

WHEREAS, the Skordilis Estate claims entitlement under N.Y. State Finance Law § 190(6) to a share of the proceeds of this Agreement on Relator’s behalf and to

Relator's reasonable expenses, attorney's fees and costs.

NOW THEREFORE, in consideration of the mutual promises and obligations of the Agreement, the Parties agree fully and finally to settle this Action pursuant to the Terms and Conditions below:

BACKGROUND

1. Until his death on September 16, 2019, Defendant Kaloidis owned and controlled Kalodine Enterprises Ltd., which operated the Bridgeview Diner located at 9011 3rd Avenue, Brooklyn, New York, and Nevada Diner Inc., which operated the Georgia Diner located at 80-26 Queens Boulevard, Queens, New York.

2. At all relevant times, the Bridgeview Diner and the Georgia Diner consistently and substantially underreported their cash receipts and thus under-remitted sales tax.

3. Defendant Kaloidis knew, within the meaning of the New York False Claims Act, that the Bridgeview Diner was not remitting sales tax on all of its cash receipts. In 2015, the bookkeeper for the Bridgeview Diner was instructed to maintain two sets of books. In one set of books, the bookkeeper recorded all credit-card receipt as well as cash receipts from the Bridgeview Diner's morning operating hours, and in the other, only the cash receipts from the Bridgeview Diner's afternoon operating hours.

4. Defendant Kaloidis also knew, within the meaning of the New York False Claims Act, that the afternoon cash receipts were not included in the Bridgeview Diner's taxable receipts on its sales tax returns. Instead, the cash from afternoon receipts was segregated and delivered to Defendant Kaloidis in "bricks" of \$10,000 for his personal use or to pay vendors.

5. From 2015 until his death, Defendant Kaloidis thus knowingly made or caused the Bridgeview Diner to make false sales tax returns that were material to the Bridgeview Diner's obligation to pay sales tax.

6. From mid-2016 through December 2021, the Bridgeview Diner failed to report more than \$4 million in taxable receipts. As a result, the Bridgeview Diner failed to remit \$359,501.09 in sales tax in that period of time.

7. From mid-2016 through December 2022, the Georgia Diner failed to report more than \$3.3 million in taxable receipts. As a result, the Georgia Diner failed to remit \$298,968 in sales tax in that period of time.

8. The conduct described in the foregoing Paragraphs 2 through 7 is hereinafter referred to as the "Covered Conduct."

TERMS AND CONDITIONS

9. The Kaloidis Estate neither admits nor denies the Covered Conduct in Paragraphs 2 through 7 above.

Settlement Amount

10. The Kaloidis Estate will pay the sum of one million eight hundred and seventy-eight thousand four hundred and ninety-three dollars and seventy-one cents (\$1,878,493.71) in U.S. dollars (the "Settlement Amount") to resolve the Action and the Office of the Attorney General's investigation and claims that are the subject of a separate closing agreement ("Closing Agreement") between the Kaloidis Estate, Kalodine Enterprises Ltd., Nevada Diner Inc., and the New York State Department of Taxation and Finance ("DTF"). This amount represents the damages and penalties being recovered by the State, as well as taxes, penalties, and interest under the N.Y. Tax Law, and the Relator's share, *i.e.*, the share to which the Relator is entitled under N.Y. State Finance

Law § 190(6), as well as the State's attorney's fees and costs.

11. The Settlement Amount is divided into two portions: a portion paid to the State ("State's Share"), and a portion paid to the Relator ("Relator's Share"). The Relator's Share is the portion to which the Relator is entitled under N.Y. State Finance Law § 190(6).

12. Within ten (10) calendar days of the Effective Date (defined below) of this Agreement, the Kaloidis Estate agrees to pay the State's Share in the sum of one million five hundred and twenty-one thousand five hundred and seventy-nine dollars and ninety-one cents (\$1,521,579.91) in U.S. dollars. Such payment will be made by wire transfer pursuant to instructions provided by the Office of the Attorney General. In addition, within ten (10) calendar days of the Effective Date (defined below) of this Agreement, the Kaloidis Estate agrees to pay the Relator's Share of the Settlement Amount in the sum of three hundred and fifty-six thousand nine hundred and thirteen dollars and eighty cents (\$356,913.80) in U.S. dollars. Such payment shall be made by check made payable to "Sacco & Fillas, LLP as Attorneys", which shall be sent to the relator's attorneys at the name and address provided below.

13. The Kaloidis Estate agrees that it will not claim, assert, or apply for a tax deduction or tax credit on any New York State tax return, or cause Kalodine Enterprises Ltd. or Nevada Diner Inc. to do so, for any portion of the amount due under this Agreement or the Closing Agreement.

14. In consideration of the obligations of the Kaloidis Estate as set forth in this Agreement, the Skordilis Estate and the State, within thirty (30) days after the Effective Date (defined below) of this Agreement, shall file, pursuant to CPLR 3217(a), a Notice of

Discontinuance of the Action, subject to the exceptions set forth in this Agreement.

Releases

15. Subject to the exceptions in the next Paragraph, in consideration of the obligations of the Kaloidis Estate set forth in this Agreement, conditioned upon the full payment by the Kaloidis Estate of the Settlement Amount and subject to Paragraphs 25 and 26 herein (concerning bankruptcy proceedings commenced within ninety-one (91) days of the Effective Date of this Agreement or any payment to the State under the Agreement, whichever is later), the State releases the Kaloidis Estate, Dimitrios Kaloidis, Kalodine Enterprises Ltd., and Nevada Diner Inc., from any civil or administrative monetary claim the State has or may have for the Covered Conduct under the New York False Claims Act, N.Y. State Finance Law §§ 187 *et seq.*

16. This Agreement specifically does not release the Kaloidis Estate, Dimitrios Kaloidis, Kalodine Enterprises Ltd., Nevada Diner Inc., and any other person or entity, from any of the following liabilities:

- a. Any civil, criminal, or administrative liability arising under state or municipal tax laws;
- b. Any criminal liability;
- c. Any civil liability under any state statute, regulation, or rule not covered by this Agreement;
- d. Any liability to the State (or its agencies) for any conduct other than the Covered Conduct;
- e. Any liability based upon such obligations as are created by this Agreement;

- f. Any liability for express or implied warranty claims or other claims for defective or deficient products or services, including quality of goods and services;
- g. Any liability for personal injury or property damage arising from the Covered Conduct;
- h. Any liability for failure to deliver goods or services due; and
- i. Any civil or administrative liability of individuals, except as provided for herein.

17. Nothing herein affects the obligations or duties of the Kaloidis Estate, Kalodine Enterprises Ltd, and Nevada Diner Inc. prescribed by the Closing Agreement executed by them with DTF, nor the rights of DTF under that Closing Agreement.

18. In consideration of the obligations of the Kaloidis Estate in this Agreement, conditioned upon the full payment by the Kaloidis Estate of the Settlement Amount, the Skordilis Estate, for itself, and for its heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, releases Defendants from any civil monetary claim the Skordilis Estate has on behalf of the State or any local governments within the State arising from or relating to any allegation in the Complaint, including the Covered Conduct, under the New York False Claims Act, N.Y. State Finance Law §§ 187 *et seq.*; provided, however, that nothing in this Agreement shall preclude the Skordilis Estate from seeking to recover Relator's expenses or attorney's fees and costs from the Kaloidis Estate, pursuant to N.Y. State Finance Law § 190.

19. The Kaloidis Estate, for itself and its respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, as well as

for Kalodine Enterprises Ltd. and Nevada Diner, Inc., fully and finally release the State, its agencies, officers, employees, servants, attorneys, and agents from any claims (including claims for attorney's fees, costs, and expenses of every kind and however denominated) that the Kaloidis Estate, Kalodine Enterprises Ltd., or Nevada Diner Inc. have asserted, could have asserted, or may assert in the future against the State, its agencies, officers, employees, servants, attorneys, agents and assigns, related to the Covered Conduct and the State's investigation and prosecution thereof.

20. The Kaloidis Estate, for itself and its respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, as well as for Kalodine Enterprises Ltd. and Nevada Diner, Inc., fully and finally release the Skordilis Estate, its heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns from any claims (including claims for attorney's fees, costs, and expenses of every kind and however denominated) that the Kaloidis Estate, Kalodine Enterprises Ltd., or Nevada Diner Inc. have asserted, could have asserted, or may assert in the future against the Skordilis Estate, its heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, related to the Covered Conduct and Relator's and the State's investigations and prosecution concerning the Action.

21. The Skordilis Estate, for itself individually, and for its heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, fully and finally releases the State, its agencies, officers, employees, servants, attorneys, and agents from any claims (including claims for attorney's fees, costs, and expenses of every kind and however denominated) that the Skordilis Estate has asserted, could have asserted, or may assert in the future against the State, arising out of the filing of the Action or from

any other claim for a share of the settlement proceeds. The Skordilis Estate accepts the payment described in Paragraph 12 in full settlement of any claims the Skordilis Estate may have against the State under this Agreement or as a result of the Action. This Agreement does not resolve or in any manner affect any claims the State has or may have against the Skordilis Estate arising under State tax laws, or any claims arising under this Agreement.

22. The Skordilis Estate, and each of its respective heirs, personal representatives, legal representatives, successors, attorneys, agents and assigns, agrees not to object to this Agreement and agrees and confirms that this Agreement is fair, adequate, and reasonable pursuant to N.Y. State Finance Law § 190(5)(b)(ii).

23. The State has agreed to the terms of this Agreement based on, among other things, the representations made to the Office of the Attorney General by the administrator of the Kaloidis Estate and its counsel. To the extent that any material representations are later found to be inaccurate or misleading, this Agreement is voidable by the Office of the Attorney General in its sole discretion. No representation, inducement, promise, understanding, condition, or warranty not set forth in this Agreement has been made to or relied upon by the Kaloidis Estate in agreeing to this Agreement. The Kaloidis Estate acknowledges that it has entered this Agreement freely and voluntarily and upon due deliberation with the advice of counsel.

Bankruptcy and Non-Payment

24. If within ninety-one (91) days of the Effective Date of this Agreement or of any payment made under this Agreement, the Kaloidis Estate or a third party commences any case, proceeding, or other action under any law relating to bankruptcy,

insolvency, reorganization, or relief of debtors (a) seeking to have any order for relief of its or their debts, or seeking to adjudicate the Kaloidis Estate as bankrupt or insolvent; or (b) seeking appointment of a receiver, trustee, custodian, or other similar official for the Kaloidis Estate or for all or any substantial part of its or their assets, the Kaloidis Estate agrees as follows:

- a. The Kaloidis Estate's obligations under this Agreement may not be avoided pursuant to 11 U.S.C. § 547, and the Kaloidis Estate shall not argue or otherwise take the position in any such case, proceeding, or action that: (i) its obligations under this Agreement may be avoided under 11 U.S.C. § 547; (ii) it was insolvent at the time this Agreement was entered into, or became insolvent as a result of the payment of the Settlement Amount; or (iii) the mutual promises, covenants, and obligations set forth in this Agreement do not constitute a contemporaneous exchange for new value given to the Kaloidis Estate.
- b. If the Kaloidis Estate's obligations under this Agreement are avoided for any reason, including, but not limited to, through the exercise of a trustee's avoidance powers under the Bankruptcy Code, the State, at its sole option, may rescind the releases in this Agreement insofar as it affects the State and bring any civil and/or administrative claim, action, or proceeding against the Kaloidis Estate for the claims that would otherwise be covered by the releases provided above, and the Kaloidis Estate agrees that (i) any such claims, actions, or proceedings brought by the State are not subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a) as a

result of the action, case, or proceedings described in the first clause of this Paragraph, and the Kaloidis Estate shall not argue or otherwise contend that the State's claims, actions, or proceedings are subject to an automatic stay; (ii) it shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any such civil or administrative claims, actions, or proceedings that are brought by the State within 60 calendar days of written notification to the Kaloidis Estate that the releases have been rescinded pursuant to this Paragraph, except to the extent such defenses were available on the Effective Date of the Agreement; and (iii) the State has a valid claim against the Kaloidis Estate in the amount of treble damages plus penalties under the New York False Claims Act, and may pursue its claim in the case, action, or proceeding referenced in the first clause of this Paragraph, as well as in any other case, action, or proceeding.

- c. The Kaloidis Estate acknowledges that its agreements in this Paragraph are provided in exchange for valuable consideration provided in this Agreement.

25. In the event of the failure by the Kaloidis Estate to make any or all payments of the Settlement Amount, including the State's Share and the Relator's Share, when due according to Paragraph 12, the State will provide written notice of the non-payment to the Kaloidis Estate. Such notice shall be given to the person and address designated in Paragraph 36 by (i) delivery in person, (ii) a nationally recognized next-day

courier service, or (iii) first class, registered or certified mail, postage prepaid. Notice so given shall be effective upon (i) receipt, or (ii) on the fifth (5th) day following mailing, whichever occurs first. The Kaloidis Estate shall have an opportunity to pay the unpaid balance within five (5) business days from the effective date of the notice. If the Kaloidis Estate fails to pay the overdue unpaid balance of its payment obligations under this Agreement within five (5) business days from the effective date of the notice of non-payment ("Default"), the State, in its sole discretion, may declare or do any or all of the following, or may exercise, without limitation, any remedies available under law, including:

- a. The State may declare the entire Settlement Amount, less any payments already made, immediately due and payable, with unpaid amounts bearing the Default rate of interest at the interest rate set forth in New York Civil Practice Law and Rules § 5004 beginning as of the date of Default until payment of the remaining Settlement Amount is made in full; and/or
- b. Pursue all available remedies to enforce this Agreement and remedy violations of this Agreement. In the event of a Default as described above, the Kaloidis Estate agrees not to contest any action to enforce this Agreement or any other collection action undertaken by the State pursuant to this Paragraph or pursuant to law, and the Kaloidis Estate agrees to pay the State, without limitation, all reasonable costs of collection and enforcement of this Agreement, including attorney's fees, expenses and court costs; and/or
- c. Rescind its agreement to this Agreement as to the Kaloidis Estate and

reinstitute an action or actions against the Kaloidis Estate in New York County Supreme Court. In the event the State reinstitutes such action, the Kaloidis Estate: (1) expressly agrees not to plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel or similar theories, to any civil or administrative claims which (i) are filed by the State after the written notification to the Kaloidis Estate of Default, and (ii) relate to the Covered Conduct, and (2) further waive and will not assert any defenses the Kaloidis Estate may have to any civil or administrative action relating to the Covered Conduct.

26. In the event of the failure by the Kaloidis Estate to make any or all payments of the Relator's Share when due according to Paragraph 12, the Skordilis Estate will provide written notice of the non-payment to the Kaloidis Estate. Such notice shall be given to the person and address designated in Paragraph 36 by (i) delivery in person, (ii) a nationally recognized next day courier service, or (iii) first class, registered or certified mail, postage prepaid. Notice so given shall be effective upon (i) receipt, or (ii) on the fifth (5th) business day following mailing, whichever occurs first. The Kaloidis Estate shall have an opportunity to pay the unpaid balance within five (5) business days from the effective date of the notice. If the Kaloidis Estate fails to pay the overdue unpaid balance of its payment obligations for the Relator's Share under this Agreement within five (5) business days from the effective date of the notice of non-payment ("Relator's Share Default"), the Skordilis Estate, in its sole discretion, may declare or do any or all of the following:

- a. The Skordilis Estate may declare the entire Relator's Share, less any

payments already made, immediately due and payable, with unpaid amounts bearing the Default rate of interest at the interest rate set forth in New York Civil Practice Law and Rules § 5004 beginning as of the date of Relator's Share Default until payment of the remaining Relator's Share is made in full; and/or

- b. Institute an action or actions against the Kaloidis Estate in Queens County Supreme Court to collect the unpaid amounts of the Relator's Share plus applicable interest. The Kaloidis Estate agrees not to contest any action to enforce this Agreement with respect to the Relator's Share or any other collection action undertaken by the Skordilis Estate pursuant to this Paragraph, and the Kaloidis Estate agrees to pay the Skordilis Estate all reasonable costs of collection and enforcement of this Agreement, including attorney's fees and expenses.

Additional Terms

27. The Kaloidis Estate represents and warrants, through the signatures below, that the terms and conditions of this Agreement are duly approved, and that execution of this Agreement is duly authorized.

28. The Skordilis Estate represents and warrants, through the signatures below, that the terms and conditions of this Agreement are duly approved, and that execution of this Agreement is duly authorized.

29. The undersigned counsel and any other signatories represent and warrant that they are fully authorized to execute this Agreement on behalf of the persons and entities indicated below.

30. Nothing in this Paragraph affects the Kaloidis Estate's testimonial rights and obligations or its right to take legal or factual positions in defense of litigation or other legal proceedings to which the State is not a party.

31. This Agreement and all its terms shall be construed as if mutually drafted with no presumption of any type against any party that may be found to have been the drafter.

32. Except as provided in Paragraphs 18, 25, and 26 above, each Party shall bear its own legal and other costs incurred in connection with this matter.

33. This Agreement constitutes the complete agreement between and among the Parties, and may not be amended except by an instrument in writing signed on behalf of all the Parties to this Agreement.

34. This Agreement shall be binding on and inure to the benefit of the Parties to this Agreement and their respective successors and assigns, provided that no Party, other than the Office of the Attorney General, may assign, delegate, or otherwise transfer any of its rights or obligations under this Agreement without the prior written consent of the Office of the Attorney General.

35. In the event that any one or more of the provisions contained in this Agreement, other than provisions concerning payment and release, shall for any reason be held to be invalid, illegal, or unenforceable in any respect, such invalidity, illegality, or unenforceability shall not affect any other provision of this Agreement.

36. Any failure by the State to insist upon the strict performance by the Kaloidis Estate and/or the Skordilis Estate of any of the provisions of this Agreement shall not be deemed a waiver of any of the provisions hereof, and the State,

notwithstanding such failure, shall have the right thereafter to insist upon the strict performance of any and all of the provisions of this Agreement to be performed by the Skordilis Estate and/or the Kaloidis Estate. Any failure by the Skordilis Estate to insist upon the strict performance by the Kaloidis Estate of any of the provisions of this Agreement shall not be deemed a waiver of any of the provisions hereof, and the Skordilis Estate, notwithstanding such failure, shall have the right thereafter to insist upon the strict performance of any and all of the provisions of this Agreement to be performed by the Kaloidis Estate.

37. All communications from any Party concerning the subject matter of this Agreement shall be addressed as follows:

If to the State of New York:	Laura Jereski, Esq. Assistant Attorney General Office of the New York Attorney General Taxpayer Protection Bureau 28 Liberty Street, 21st Floor New York, NY 10271 (212) 416-8943
If to the Skordilis Estate:	Morris J. Schlaf, Esq. Sacco & Fillas, LLP 31-19 Newtown Avenue, 7th floor Astoria, New York 11102 (718) 269-2226
If to the Kaloidis Estate:	Kenneth P. Mahon, Esq. Mahon, Mahon, Kerins & O'Brien, LLC 254 Nassau Blvd Garden City South, New York 11530 516-538-1111 kmahon@mmkolaw.com

38. Except for written notices of the Kaloidis Estate's non-payment issued by the State or the Skordilis Estate, the sending and receipt of which shall be governed by

the provisions in Paragraphs 25 and 26 respectively, all communications from any Party to another Party concerning this Agreement shall be sent by United States mail with return receipt requested or overnight delivery service with signature required to the signatory counsel for each Party, unless such communications are sent by email and a reply is written without objection to the electronic means of communication.

39. In any subsequent investigation, civil action, or proceeding by the State to enforce this Agreement, or for violations of the Agreement, the Kaloidis Estate expressly agrees and acknowledges that any statute of limitations or other time-related defenses are tolled from and after the effective date of this Agreement, and that the State may use statements, documents or other materials produced or provided by the Kaloidis Estate prior to or after the effective date of this Agreement.

40. If a court of competent jurisdiction determines that the Kaloidis Estate has breached this Agreement, other than by failing to pay amounts owed under the Agreement, the remedy for which is described in Paragraphs 25 and 26, the Kaloidis Estate shall pay to the Office of the Attorney General and/or to the Skordilis Estate the cost, if any, of obtaining such determination and of enforcing this Agreement, including, without limitation, legal fees, expenses, and court costs.

41. Any headings, titles and subtitles contained in this Agreement are solely for the purpose of reference, are not part of the agreement of the Parties, and shall not in any way affect the meaning or interpretation of this Agreement.

42. This Agreement shall be governed by the laws of the State of New York without regard to any conflict of laws principles. The Parties agree that the exclusive jurisdiction and venue for any dispute arising between and among the Parties under this

Agreement will be the Supreme Court of the State of New York, New York County or the Surrogate's Court of Nassau County, State of New York

43. This Agreement is effective on the date of signature of the last signatory of the Agreement (the "Effective Date"). Facsimiles and .pdfs of signatures shall constitute acceptable, binding signatures for purposes of this Agreement.

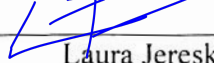
44. This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which, taken together, shall constitute one and the same agreement.

IN WITNESS WHEREOF, the Agreement is executed by the Parties hereto.

THE STATE OF NEW YORK

Dated: November 28, 2023

LETITIA JAMES
New York State Attorney General

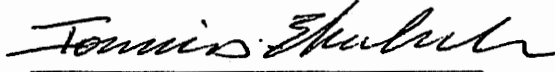
BY: 
Laura Jereski

Assistant Attorney General
Office of the New York Attorney General
Taxpayer Protection Bureau
28 Liberty Street, 21st Floor
New York, New York 10271
(212) 416-8349

Attorney for the State of New York

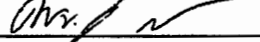
SKORDILIS ESTATE

Dated: 11-21-2023


Ioannis Skordilis, Executor

Dated: 11/21/23

Sacco & Fillas, LLP

By: 
Morris J. Schlaf, Esq.

31-19 Newtown Avenue, 7th floor
Astoria, New York 11102
(718) 269-2226

Attorneys for the Skordilis Estate

KALOIDIS ESTATE

Dated: 11/21/2023

Office of the Nassau County Public
Administrator

By: 

Edward W. Powers

Nassau County Public Administrator,
Temporary Administrator of the Estate of
Dimitrios Kaloidis

Dated: 11/21/2023

Nevada Diner, Inc., d/b/a Georgia Diner

By: 

Edward W. Powers

Nassau County Public Administrator,
President

Dated: 11/21/2023

Kalodine Enterprises, Ltd., d/b/a Bridgeview
Diner

By: 

Edward W. Powers

Nassau County Public Administrator,
President

Dated: 11/21/2023

Mahon, Mahon, Kepins & O'Brien, LLC

By: 

Kenneth P. Mahon, Esq.

254 Nassau Blvd
Garden City South, New York 11530
516-538-1111

Attorneys for the Public Administrator