

DISTRICT COURT OF APPEAL OF FLORIDA
SECOND DISTRICT

KENT and LANCE LOGAN, on behalf of the Estate of A. Scott Logan,
deceased, and as cotrustees for the Kent and Lance Logan Irrevocable
Trusts,

Appellants,

v.

MORGAN, LEWIS & BOCKIUS LLP, a Pennsylvania limited liability
partnership; ROBERT C. GUNTHER; JAYNE C. GUNTHER; and
HIGHPOINT TOWER TECHNOLOGY, INC., a Delaware corporation,

Appellees.

No. 2D2024-2135

July 8, 2026

BY ORDER OF THE COURT:

Upon consideration of Appellants' Motion for Rehearing,
Certification of Question, and for Written Opinion filed on February 11,
2026,

IT IS ORDERED that the motion for written opinion is granted to
the extent that the opinion dated January 14, 2026, is withdrawn and
the attached opinion is substituted therefor. Appellants' motion for
rehearing and certification is denied. Appellee's response is noted.

I HEREBY CERTIFY THE FOREGOING IS A
TRUE COPY OF THE ORIGINAL COURT ORDER.

MARY ELIZABETH KUENZEL, CLERK

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Appeal from the Circuit Court for Hillsborough County; Darren D.
Farfante, Judge.

Scott C. Ilgenfritz of Johnson, Pope, Bokor, Ruppel & Burns, LLP,
Tampa; Scott F. Hessell of Sperling Kenny Nachwalter LLC, Chicago,
Illinois; and Adam P. Merrill of Watershed Law LLC, Chicago, Illinois, for
Appellants.

Joshua C. Webb, Fred C. ("Kip") Marshall, II, and Dennis P. Waggoner of
Hill Ward Henderson, Tampa; and James P. Fogelman, Nancy E. Hart,
Shannon E. Mader, and Meredith K. Spoto, of Gibson, Dunn & Crutcher
LLP, Los Angeles, California, for Appellee Morgan, Lewis & Bockius LLP,
a Pennsylvania limited liability partnership.

No appearance for remaining Appellees.

VILLANTI, Judge.

Kent and Lance Logan, on behalf of the Estate of A. Scott Logan, deceased, and as cotrustees for the Kent and Lance Logan Irrevocable Trusts (collectively, Logan), appeal the final judgment entered in favor of Morgan, Lewis & Bockius, LLP. This opinion issues contemporaneously with the opinion in *Gunther v. Morgan, Lewis & Bockius, LLP*, case number 2D2024-2142. While the plaintiffs in these cases are different, Logan's claims against Morgan Lewis for aiding and abetting fraud and breach of fiduciary duty and for civil conspiracy to commit fraud and breach of fiduciary duty are likewise barred by the statute of limitations for the same reasons. Logan similarly conceded, following the decision in *Jade Trading, LLC v. United States*, 80 Fed. Cl. 11 (2007), *aff'd in part, vacated in part, rev'd in part sub nom. Jade Trading, LLC ex rel. Ervin v. United States*, 598 F.3d 1372 (Fed. Cir. 2010), that his partnership (Tigers Eye Trading, LLC) was a sham. Further, he admitted that by 2009 he had elected to "accept the [*Jade Trading*] ruling on the tax merits" and to "pay every penny of those taxes," leaving for determination just penalties and penalty interest. But he didn't file his claims against Morgan Lewis until 2017. We don't see how the finality accrual rule in *Kipnis v. Bayerische Hypo-Und Vereinsbank, AG*, 202 So. 3d 859 (Fla. 2016), applies on this summary judgment record, and so we affirm.

Affirmed.

MORRIS and ROTHSTEIN-YOUAKIM, JJ., Concur.

Opinion subject to revision prior to official publication.