

**Trustee Spotlight:**  
**V. John Brook, Jr. Retires from Active Case Rotation in 2017**  
**Submitted by: The Office of the U.S. Trustee**

V. John Brook Jr. was appointed to the Tampa panel of trustees on August 2, 1988, and retired from active case rotation on January 1, 2017. Over the past 28 years he has been assigned thousands of cases.

John reflects that in those years some cases were fun—others were downright aggravating. The two cases he remembers most involved a large phosphate plant and a case of a tax protester back in the 1990's. He fondly remembers that . . .

“The phosphate plant pulled down millions of dollars from several banks and proceeded to file bankruptcy under Chapter 11 shortly after, along with several related companies. The reorganization efforts did not last long, and the cases were converted to Chapter 7. They were a real challenge from the beginning, but also a good deal of fun from the standpoint of learning about the phosphate industry and how fertilizer and related products are produced. With my trusty attorney sidekick, we got to cruise on top of a 100-foot gypsum stack containing millions of gallons of processed water that registered around a PH 2. That's real acidic – what they told me is you can swim under water in the mixture so long as you never get out – because when you get out and the air hits your body, you dissolve. Good information I thought for the next time I decide to go swimming.”

“More information came when we looked at one of the buildings where some of the raw materials were stored. The galvanized roof and walls were riddled with holes – you looked up and saw millions of stars. Amazing how destructive some of the products were that they had been making. Much of the problem was a lack of maintenance, as we also saw a large container that contained acidic water that was produced as a byproduct of the operations – it's contained so long as it does not mix with oxygen – unfortunately we saw several leaks and a disaster in the making if not for the DOR coming in and cleaning up the site. The State of Florida spent millions of dollars in the cleanup of the plant.”



“The tax protester case involved a gentleman and his wife who hadn’t filed a tax return in many years since they decided they were sovereign citizens and that the U.S. government (particularly the IRS) had no power over them. I was able to snag a \$300,000 bank account for the estate and, at that point, they decided they needed to dismiss the case. Judge Paskay obliged them. Fortunately, the IRS took over the account and was able to get the money for the back taxes. Unfortunately, the “gentleman” decided I had cost him \$300,000, and he placed a lien on my homestead based on a judgment from the Peoples Court. It was surprising that the Clerk of the Circuit Court would accept a judgment lien from a fictitious court and tie up someone’s home. I was required to hire counsel to remove the lien and obtained a judgment against the man and his wife. The judgment was recorded, and I figured that was the end of the story until about 15 years later [when] I received a call from the IRS advising me they had gone after the man’s home and would be paying off liens. It was gratifying to receive a check that covered my expenses and 15 years of interest.”

John states that he will miss the camaraderie of the trustee panel, the attorneys, and the discussions of current topics that make a trustee’s life interesting. As to what’s next, he and his wife, Chris, look forward to spending time with family and enjoying the North Carolina mountains. They have a new grandson born in October of last year. He’s a real bundle of joy—and a part time job for John and Chris. John has taken several welding classes and looks forward to finding and fixing antique cars – in particular he wants to acquire older Mini Coopers. A new career??? John will be closing out his case inventory in the upcoming months and will certainly be missed by all of his colleagues as he moves toward full retirement.