

Donald Tescher

From: Donald Tescher
Sent: Monday, April 29, 2013 8:15 AM
To: 'Ted Bernstein'
Cc: 'pambsimon@me.com'; 'David (Scooter) Simon'; Robert Spallina; Kimberly Moran
Subject: Bernstein Grandchildren's Trusts
Attachments: Simon L. Bernstein Amended and Restated Trust Agreement dtd 7-25-2012.pdf

Attached is an executed copy of Simon's Revocable Trust dated July 25, 2012. The relevant provisions are Article II. B. and C. which identify the beneficiaries and the manner in which their shares are to be administered, and Article IV. C.2.a. on page 16 which discusses the trustees for the grandchildren's trusts. Ted, please forward this to your siblings and advise them that they need to open a bank or brokerage account in the name of the trust for each child. The accounts will be titled: "_____(name of parent-trustee), Trustee F/B/O _____ (name of child) under the Simon L. Bernstein Trust dated 7/25/2012."

We are in the process of assigning tax ID numbers for each of the 10 trusts. We will use the addresses for each of the parent-trustees. Once we have the numbers assembled, we will forward them to you.

Donald R. Tescher, Esq.
TESCHER & SPALLINA, P.A.
4855 Technology Way, Suite 720
Boca Raton, FL 33431
Telephone: 561-997-7008
Facsimile: 561-997-7308
dtescher@tescherspallina.com

If you would like to learn more about TESCHER & SPALLINA, P.A., please visit our website at www.tescherspallina.com

Pursuant to the provisions of Internal Revenue Service Circular 230 that apply to written advice provided by Federal Tax practitioners, please be advised (a) that if any advice herein relating to a Federal tax issue would, but for this disclaimer, constitute a "reliance opinion" within the meaning of Circular 230, such advice is not intended or written to be used, and cannot be used by the affected taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer, and (b) any written statement contained herein relating to any Federal tax issue may not be used by any person to support the promotion or marketing of, or to recommend, any Federal tax transaction(s) or matter(s) addressed herein. We would be happy to discuss the effect of this disclaimer, and alternatives to this disclaimer, with you if desired.

The information contained in this message is legally privileged and confidential information intended only for the use of the individual or entity named above. IF THE READER OF THIS MESSAGE IS NOT THE INTENDED RECIPIENT, YOU ARE HEREBY NOTIFIED THAT ANY DISSEMINATION, DISTRIBUTION OR COPYING OF THIS COMMUNICATION IS STRICTLY PROHIBITED. If you have received this communication in error, please immediately notify us by e-mail or telephone. Thank you.

4/29/2013

TS004649