



Christine P. Yates
Direct Dial: 954.760.4916
Email: cty@trippscott.com

February 13, 2013

Via E-Mail

Robert L. Spallina, Esq.
Tescher & Spallina, P.A.
4855 Technology Way - Suite 720
Boca Raton, FL 33431

Re: Estates of Shirley Bernstein and Simon Leon Bernstein

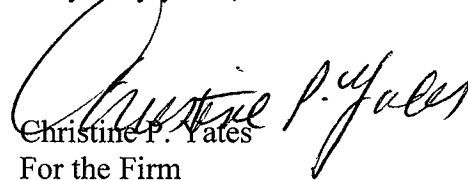
Dear Robert:

As you are aware, my firm represents Joshua, Jacob and Daniel Bernstein as beneficiaries of the Estates of Shirley and Simon Bernstein and the trusts created for their benefit by Shirley and/or Simon Bernstein, including the Irrevocable Trust f/b/o Joshua Ennio Zander Bernstein, Irrevocable Trust f/b/o Jacob Noah Archie Bernstein and Irrevocable Trust f/b/o Daniel Elijsha Abe Ottomo Bernstein created by Simon Bernstein in 2006. We would appreciate receiving copies of the following information and documents in this matter within ten (10) days of your receipt of this letter:

1. A copy of the Limited Power of Appointment executed by Simon;
2. The minutes and records of Bernstein Family Realty, LLC;
3. All financial records for Simon Bernstein, including an accounting of the phantom income from LIC Holdings;
4. An accounting and a copy of all Trusts created by Simon Bernstein of which my clients are a beneficiary; and
5. An accounting and a copy of all Trusts created by Shirley Bernstein of which my clients are a beneficiary.

We appreciate your prompt attention to this matter as we attempt to piece together all of the aspects of these estates and trusts. Should you have any questions, please feel free to contact my office.

Very truly yours,


Christine P. Yates
For the Firm

CPY/jcj

cc: Eliot Bernstein
Marc Garber

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110 Southeast Sixth Street, Fifteenth Floor • Fort Lauderdale, Florida 33301
Post Office Box 14245 • Fort Lauderdale, Florida 33302
Tel 954.525.7500 • Fax 954.761.8475 • www.trippscott.com

Fort Lauderdale • Tallahassee