

April 8, 2013

Eliot and Candice Bernstein
2753 N.W. 34th ST
Boca Raton, FL 33434-3459

Re: Bernstein Irrev Trusts

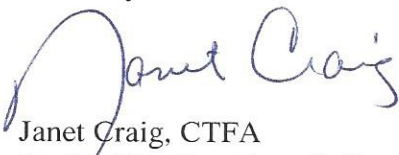
Dear Mr. & Mrs. Bernstein,

We have enclosed a "Projection K-1" for your use from the above referenced trust accounts. You are receiving a projected K-1 rather than a final K-1 as we are waiting to receive information necessary to complete the fiduciary returns for your trust. Once that information is received, we will complete the fiduciary returns and forward a finalized K-1 to your attention.

Please give a copy of this Projection K-1 to your accountant so that he/she can place your personal tax returns on extension. If you or your accountant has any questions, please feel free to contact me.

We regret this inconvenience, and look forward to working with you to successfully complete the 2012 tax season.

Sincerely,



Janet Craig, CTFA
Senior Vice President & Compliance Officer

OPPENHEIMER TRUST COMPANY
18 COLUMBIA TURNPIKE
FLORHAM PARK, NJ 07932-2289

DANIEL BERNSTEIN
C/O ELIOT AND CANDACE BERNSTEIN
2753 N.W. 34TH ST
BOCA RATON, FL 33434-3459

PROJECTION K-1
01/01/2012 - 12/31/2012
DO NOT FILE

RE: DANIEL BERNSTEIN IRREV TRUST

Enclosed is your tax information for the above referenced account necessary to complete your income tax return. This information is based on your reportable share of the trust's income earned during the year, not the amount paid to you and as such the amounts may differ. The difference may be caused by the allocation of fees, exclusion of tax-exempt income, our agreed plan of remitting, or variance between your taxable year and that of this account. Included in this package:

Schedule K-1 (Form 1041) - Schedule K-1 is an IRS required document and is used to report your share of the trust's or estate's income, credits, deductions, etc. Do not file the Schedule K-1 with your income tax return since a copy has already been filed with the IRS.

State information - If applicable, state tax information has been attached. Since income tax requirements vary from state to state, the presentation of the state tax information will be different for each state.

If you have interests in other accounts, the income tax information for those accounts will be included in a separate letter.

Sincerely,



PROJECTION K-1
01/01/2012 - 12/31/2012
Schedule K-1
(Form 1041)
DO NOT FILE
2012

Department of the Treasury
 Internal Revenue Service

For calendar year 2012,
 or tax year beginning _____, 2012,
 and ending _____, 20____

Beneficiary's Share of Income, Deductions, Credits, etc.
 ▶ See back of form and instructions.

661112

Final K-1

Amended K-1

OMB No. 1545-0092

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
 20-7354918

B Estate's or trust's name
 DANIEL BERNSTEIN IRREV TRUST

C Fiduciary's name, address, city, state, and ZIP code
 OPPENHEIMER TRUST COMPANY
 18 COLUMBIA TURNPIKE
 FLORHAM PARK, NJ 07932-2289

D Check if Form 1041-T was filed and enter the date it was filed

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number
 626-35-8203

G Beneficiary's name, address, city, state, and ZIP code
 DANIEL BERNSTEIN
 C/O ELIOT AND CANDACE BERNSTEIN
 2753 N.W. 34TH ST
 BOCA RATON, FL 33434-3459

H Domestic beneficiary Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends 120.		
2b	Qualified dividends 120.		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income		
8	Other rental income	13	Credits and credit recapture
9	Directly apportioned deductions		
		14	Other information
		B	20.
10	Estate tax deduction		

*See attached statement for additional information.
Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

For IRS Use Only

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 and the instructions for your income tax return.

	<i>Report on</i>
1. Interest income	Form 1040, line 8a
2a. Ordinary dividends	Form 1040, line 9a
2b. Qualified dividends	Form 1040, line 9b
3. Net short-term capital gain	Schedule D, line 5
4a. Net long-term capital gain	Schedule D, line 12
4b. 28% rate gain	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)
4c. Unrecaptured section 1250 gain	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)
6. Ordinary business income	Schedule E, line 33, column (d) or (f)
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)
8. Other rental income	Schedule E, line 33, column (d) or (f)
9. Directly apportioned deductions	
<i>Code</i>	
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
10. Estate tax deduction	Schedule A, line 28
11. Final year deductions	
A Excess deductions	Schedule A, line 23
B Short-term capital loss carryover	Schedule D, line 5
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19
D Net operating loss carryover - regular tax	Form 1040, line 21
E Net operating loss carryover - minimum tax	Form 6251, line 11

12. Alternative minimum tax (AMT) items

<i>Code</i>	<i>Report on</i>	
A Adjustment for minimum tax purposes	Form 6251, line 15	
B AMT adjustment attributable to qualified dividends	} See the beneficiary's instructions and the Instructions for Form 6251	
C AMT adjustment attributable to net short-term capital gain		
D AMT adjustment attributable to net long-term capital gain		
E AMT adjustment attributable to unrecaptured section 1250 gain		
F AMT adjustment attributable to 28% rate gain		
G Accelerated depreciation		
H Depletion		
I Amortization		
J Exclusion items		2013 Form 8801

13. Credits and credit recapture

A Credit for estimated taxes	Form 1040, line 63
B Credit for backup withholding	Form 1040, line 62
C Low-income housing credit	} See the beneficiary's instructions
D Rehabilitation credit and energy credit	
E Other qualifying investment credit	
F Work opportunity credit	
G Credit for small employer health insurance premiums	
H Alcohol and cellulosic biofuel fuels credit	
I Credit for increasing research activities	
J Renewable electricity, refined coal, and Indian coal production credit	
K Empowerment zone and renewal community employment credit	
L Indian employment credit	
M Orphan drug credit	
N Credit for employer-provided child care and facilities	
O Biodiesel and renewable diesel fuels credit	
P Nonconventional source fuel credit	
Q Credit to holders of tax credit bonds	
R Agricultural chemicals security credit	
S Energy efficient appliance credit	
T Credit for employer differential wage payments	
U Recapture of credits	

14. Other information

A Tax-exempt interest	Form 1040, line 8b
B Foreign taxes	Form 1040, line 47 or Sch. A, line 8
C Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)
D Form W-2 wages	Form 8903, line 17
E Net investment income	Form 4952, line 4a
F Gross farm and fishing income	Schedule E, line 42
G Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873
H Other information	See the beneficiary's instructions

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

FOREIGN TAX CREDIT INFORMATION (LINE 14, CODE B)

(ENTER THE FOLLOWING ON FORM 1116 OR SCHEDULE A IF APPLICABLE)

COUNTRY -----	GROSS INCOME -----	TAXES -----	DATE PAID -----
OTHER COUNTRIES	350.	20.	12/31/2012

OPPENHEIMER TRUST COMPANY
18 COLUMBIA TURNPIKE
FLORHAM PARK, NJ 07932-2289

JAKE BERNSTEIN
C/O ELIOT AND CANDACE BERNSTEIN
2753 N.W. 34TH ST
BOCA RATON, FL 33434-3459

PROJECTION K-1
01/01/2012 - 12/31/2012
DO NOT FILE

RE: JACOB BERNSTEIN IRREV TRUST

Enclosed is your tax information for the above referenced account necessary to complete your income tax return. This information is based on your reportable share of the trust's income earned during the year, not the amount paid to you and as such the amounts may differ. The difference may be caused by the allocation of fees, exclusion of tax-exempt income, our agreed plan of remitting, or variance between your taxable year and that of this account. Included in this package:

Schedule K-1 (Form 1041) - Schedule K-1 is an IRS required document and is used to report your share of the trust's or estate's income, credits, deductions, etc. Do not file the Schedule K-1 with your income tax return since a copy has already been filed with the IRS.

State information - If applicable, state tax information has been attached. Since income tax requirements vary from state to state, the presentation of the state tax information will be different for each state.

If you have interests in other accounts, the income tax information for those accounts will be included in a separate letter.

Sincerely,



PROJECTION K-1
01/01/2012 - 12/31/2012
DO NOT FILE 2012

661112

Schedule K-1
(Form 1041)

Department of the Treasury
Internal Revenue Service

For calendar year 2012,
or tax year beginning _____, 2012,
and ending _____, 20 _____

Beneficiary's Share of Income, Deductions, Credits, etc.
 ▶ See back of form and instructions.

<input type="checkbox"/> Final K-1	<input type="checkbox"/> Amended K-1	OMB No. 1545-0092	
Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items			
1	Interest income	11	Final year deductions
2a	Ordinary dividends		
	120.		
2b	Qualified dividends		
	120.		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income		
8	Other rental income	13	Credits and credit recapture
9	Directly apportioned deductions		
		14	Other information
		B	20.
10	Estate tax deduction		
<p>*See attached statement for additional information. Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.</p>			
For IRS Use Only			

Part I Information About the Estate or Trust	
A	Estate's or trust's employer identification number
	20-7294171
B	Estate's or trust's name
	JACOB BERNSTEIN IRREV TRUST
C	Fiduciary's name, address, city, state, and ZIP code
	OPPENHEIMER TRUST COMPANY 18 COLUMBIA TURNPIKE FLORHAM PARK, NJ 07932-2289
D	<input type="checkbox"/> Check if Form 1041-T was filed and enter the date it was filed

E	<input type="checkbox"/> Check if this is the final Form 1041 for the estate or trust
Part II Information About the Beneficiary	
F	Beneficiary's identifying number
	593-81-1289
G	Beneficiary's name, address, city, state, and ZIP code
	JAKE BERNSTEIN C/O ELIOT AND CANDACE BERNSTEIN 2753 N.W. 34TH ST BOCA RATON, FL 33434-3459
H	<input checked="" type="checkbox"/> Domestic beneficiary <input type="checkbox"/> Foreign beneficiary

This list identifies the codes used on Schedule K-1 for beneficiaries and provides summarized reporting information for beneficiaries who file Form 1040. For detailed reporting and filing information, see the Instructions for Schedule K-1 (Form 1041) for a Beneficiary Filing Form 1040 and the instructions for your income tax return.

	<i>Report on</i>
1. Interest income	Form 1040, line 8a
2a. Ordinary dividends	Form 1040, line 9a
2b. Qualified dividends	Form 1040, line 9b
3. Net short-term capital gain	Schedule D, line 5
4a. Net long-term capital gain	Schedule D, line 12
4b. 28% rate gain	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)
4c. Unrecaptured section 1250 gain	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)
6. Ordinary business income	Schedule E, line 33, column (d) or (f)
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)
8. Other rental income	Schedule E, line 33, column (d) or (f)
9. Directly apportioned deductions	
<i>Code</i>	
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
10. Estate tax deduction	Schedule A, line 28
11. Final year deductions	
A Excess deductions	Schedule A, line 23
B Short-term capital loss carryover	Schedule D, line 5
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19
D Net operating loss carryover - regular tax	Form 1040, line 21
E Net operating loss carryover - minimum tax	Form 6251, line 11

12. Alternative minimum tax (AMT) items			
<i>Code</i>		<i>Report on</i>	
A	Adjustment for minimum tax purposes	Form 6251, line 15	
B	AMT adjustment attributable to qualified dividends	} See the beneficiary's instructions and the Instructions for Form 6251	
C	AMT adjustment attributable to net short-term capital gain		
D	AMT adjustment attributable to net long-term capital gain		
E	AMT adjustment attributable to unrecaptured section 1250 gain		
F	AMT adjustment attributable to 28% rate gain		
G	Accelerated depreciation		
H	Depletion		
I	Amortization		
J	Exclusion items		2013 Form 8801
13. Credits and credit recapture			
A	Credit for estimated taxes	Form 1040, line 63	
B	Credit for backup withholding	Form 1040, line 62	
C	Low-income housing credit	} See the beneficiary's instructions	
D	Rehabilitation credit and energy credit		
E	Other qualifying investment credit		
F	Work opportunity credit		
G	Credit for small employer health insurance premiums		
H	Alcohol and cellulosic biofuel fuels credit		
I	Credit for increasing research activities		
J	Renewable electricity, refined coal, and Indian coal production credit		
K	Empowerment zone and renewal community employment credit		
L	Indian employment credit		
M	Orphan drug credit		
N	Credit for employer-provided child care and facilities		
O	Biodiesel and renewable diesel fuels credit		
P	Nonconventional source fuel credit		
Q	Credit to holders of tax credit bonds		
R	Agricultural chemicals security credit		
S	Energy efficient appliance credit		
T	Credit for employer differential wage payments		
U	Recapture of credits		
14. Other information			
A	Tax-exempt interest	Form 1040, line 8b	
B	Foreign taxes	Form 1040, line 47 or Sch. A, line 8	
C	Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)	
D	Form W-2 wages	Form 8903, line 17	
E	Net investment income	Form 4952, line 4a	
F	Gross farm and fishing income	Schedule E, line 42	
G	Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873	
H	Other information	See the beneficiary's instructions	

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

FOREIGN TAX CREDIT INFORMATION (LINE 14, CODE B)

(ENTER THE FOLLOWING ON FORM 1116 OR SCHEDULE A IF APPLICABLE)

COUNTRY	GROSS INCOME	TAXES	DATE PAID
-----	-----	-----	-----
OTHER COUNTRIES	350.	20.	12/31/2012

OPPENHEIMER TRUST COMPANY
18 COLUMBIA TURNPIKE
FLORHAM PARK, NJ 07932-2289

JOSH BERNSTEIN
C/O ELIOT AND CANDACE BERNSTEIN
2753 N.W. 34TH ST
BOCA RATON, FL 33434-3459

PROJECTION K-1
01/01/2012 - 12/31/2012
DO NOT FILE

RE: JOSHUA Z BERNSTEIN IRREV TRUST

Enclosed is your tax information for the above referenced account necessary to complete your income tax return. This information is based on your reportable share of the trust's income earned during the year, not the amount paid to you and as such the amounts may differ. The difference may be caused by the allocation of fees, exclusion of tax-exempt income, our agreed plan of remitting, or variance between your taxable year and that of this account. Included in this package:

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Sincerely,



PROJECTION K-1
01/01/2012 - 12/31/2012
Schedule K-1
(Form 1041)
DO NOT FILE
2012

Department of the Treasury
 Internal Revenue Service

For calendar year 2012,
 or tax year beginning _____, 2012,
 and ending _____, 20____

Beneficiary's Share of Income, Deductions, Credits, etc.
 ▶ See back of form and instructions.

661112
 OMB No. 1545-0092

Final K-1 Amended K-1

Part I Information About the Estate or Trust

A Estate's or trust's employer identification number
 20-7294156

B Estate's or trust's name
 JOSHUA Z BERNSTEIN IRREV TRUST

C Fiduciary's name, address, city, state, and ZIP code
 OPPENHEIMER TRUST COMPANY
 18 COLUMBIA TURNPIKE
 FLORHAM PARK, NJ 07932-2289

D Check if Form 1041-T was filed and enter the date it was filed

E Check if this is the final Form 1041 for the estate or trust

Part II Information About the Beneficiary

F Beneficiary's identifying number
 625-98-3283

G Beneficiary's name, address, city, state, and ZIP code
 JOSH BERNSTEIN
 C/O ELIOT AND CANDACE BERNSTEIN
 2753 N.W. 34TH ST
 BOCA RATON, FL 33434-3459

H Domestic beneficiary Foreign beneficiary

Part III Beneficiary's Share of Current Year Income, Deductions, Credits, and Other Items

1	Interest income	11	Final year deductions
2a	Ordinary dividends 120.		
2b	Qualified dividends 120.		
3	Net short-term capital gain		
4a	Net long-term capital gain		
4b	28% rate gain	12	Alternative minimum tax adjustment
4c	Unrecaptured section 1250 gain		
5	Other portfolio and nonbusiness income		
6	Ordinary business income		
7	Net rental real estate income		
8	Other rental income	13	Credits and credit recapture
9	Directly apportioned deductions		
		14	Other information
		B	20.
10	Estate tax deduction		

*See attached statement for additional information.
Note. A statement must be attached showing the beneficiary's share of income and directly apportioned deductions from each business, rental real estate, and other rental activity.

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	<i>Report on</i>
1. Interest income	Form 1040, line 8a
2a. Ordinary dividends	Form 1040, line 9a
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3. Net short-term capital gain	Schedule D, line 5
4a. Net long-term capital gain	Schedule D, line 12
4b. 28% rate gain	28% Rate Gain Worksheet, line 4 (Schedule D Instructions)
4c. Unrecaptured section 1250 gain	Unrecaptured Section 1250 Gain Worksheet, line 11 (Schedule D Instructions)
5. Other portfolio and nonbusiness income	Schedule E, line 33, column (f)
6. Ordinary business income	Schedule E, line 33, column (d) or (f)
7. Net rental real estate income	Schedule E, line 33, column (d) or (f)
8. Other rental income	Schedule E, line 33, column (d) or (f)
9. Directly apportioned deductions	
<i>Code</i>	
A Depreciation	Form 8582 or Schedule E, line 33, column (c) or (e)
B Depletion	Form 8582 or Schedule E, line 33, column (c) or (e)
C Amortization	Form 8582 or Schedule E, line 33, column (c) or (e)
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11. Final year deductions	
A Excess deductions	Schedule A, line 23
B Short-term capital loss carryover	Schedule D, line 5
C Long-term capital loss carryover	Schedule D, line 12; line 5 of the wksht. for Sch. D, line 18; and line 16 of the wksht. for Sch. D, line 19
D Net operating loss carryover - regular tax	Form 1040, line 21
E Net operating loss carryover - minimum tax	Form 6251, line 11

12. Alternative minimum tax (AMT) items	<i>Report on</i>	
<i>Code</i>		
A Adjustment for minimum tax purposes	Form 6251, line 15	
B AMT adjustment attributable to qualified dividends	} See the beneficiary's instructions and the Instructions for Form 6251	
C AMT adjustment attributable to net short-term capital gain		
D AMT adjustment attributable to net long-term capital gain		
E AMT adjustment attributable to unrecaptured section 1250 gain		
F AMT adjustment attributable to 28% rate gain		
G Accelerated depreciation		
H Depletion		
I Amortization		
J Exclusion items		2013 Form 8801
13. Credits and credit recapture		
A Credit for estimated taxes	Form 1040, line 63	
B Credit for backup withholding	Form 1040, line 62	
C Low-income housing credit	} See the beneficiary's instructions	
D Rehabilitation credit and energy credit		
E Other qualifying investment credit		
F Work opportunity credit		
G Credit for small employer health insurance premiums		
H Alcohol and cellulosic biofuel fuels credit		
I Credit for increasing research activities		
J Renewable electricity, refined coal, and Indian coal production credit		
K Empowerment zone and renewal community employment credit		
L Indian employment credit		
M Orphan drug credit		
N Credit for employer-provided child care and facilities		
O Biodiesel and renewable diesel fuels credit		
P Nonconventional source fuel credit		
Q Credit to holders of tax credit bonds		
R Agricultural chemicals security credit		
S Energy efficient appliance credit		
T Credit for employer differential wage payments		
U Recapture of credits		
14. Other information		
A Tax-exempt interest	Form 1040, line 8b	
B Foreign taxes	Form 1040, line 47 or Sch. A, line 8	
C Qualified production activities income	Form 8903, line 7, col. (b) (also see the beneficiary's instructions)	
D Form W-2 wages	Form 8903, line 17	
E Net investment income	Form 4952, line 4a	
F Gross farm and fishing income	Schedule E, line 42	
G Foreign trading gross receipts (IRC 942(a))	See the Instructions for Form 8873	
H Other information	See the beneficiary's instructions	

Note. If you are a beneficiary who does not file a Form 1040, see instructions for the type of income tax return you are filing.

FOREIGN TAX CREDIT INFORMATION (LINE 14, CODE B)

(ENTER THE FOLLOWING ON FORM 1116 OR SCHEDULE A IF APPLICABLE)

COUNTRY -----	GROSS INCOME -----	TAXES -----	DATE PAID -----
OTHER COUNTRIES	350.	20.	12/31/2012