From:	Robert Spallina
To:	Lewin, Jerry; Eliot Ivan Bernstein
Subject:	RE: Simon Bernstein grandchildren K-1"s
Date:	Friday, April 12, 2013 2:51:27 PM

Gentlemen - This is likely the first time there are distributions from the trusts that carried out income so the income will need to be picked up on Eliot's and Candace's return. That return should be on extension as the K-1s from Oppenheimer for the three trusts will not be available until the trusts receive the K-1s from LIC Holdings. Does everyone understand?

From: Lewin, Jerry [mailto:jlewin@glcpa.com]
Sent: Friday, April 12, 2013 2:10 PM
To: Eliot Ivan Bernstein
Cc: Robert Spallina
Subject: RE: Simon Bernstein grandchildren K-1's

Eliot,

I just spoke to attorney Robert Spallina. The tax returns for the trusts are being prepared by Oppenheimer, as they have been for the last couple years. Robert will forward the information you received from Oppenheimer Trust Division, to the tax preparer division of Oppenheimer. If I can be of any further help, please let me know.

Jerry Lewin
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From: Eliot Ivan Bernstein [mailto:iviewit@iviewit.tv]
Sent: Friday, April 12, 2013 9:54 AM
To: Lewin, Jerry
Subject: Simon Bernstein grandchildren K-1's

Jerry, please see attached. Thanks, Eliot

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