

PALM BEACH COUNTY

# SHERIFF'S OFFICE

RIC L. BRADSHAW, SHERIFF



**DEPUTY SAM RAINERI #5189**

ROAD PATROL

DISTRICT 7 - BOCA

Case # 13-097087

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December 23, 2013 Palm Beach Sheriff Department Statement Re: Theft of Assets Including Jewelry, Tax Evasion, False Statements on Tax Forms, alleged Fraudulent Court Inventories for Simon and Shirley Bernstein,

I, Eliot Ivan Bernstein, state the following to be true to the best of my knowledge and belief.

Alleged Theft of Assets and Falsified Inventories,

That on January 11, 2013, two years after Shirley Bernstein's ("Shirley") death (DOD 12/8/10) Complainant received, an un-docketed with the Court, alleged Inventory of Shirley after months of it being denied to Complainant from May 2012 when it was first requested when Complainant learned he was a Beneficiary of the Estate to January 2013. The Inventory had been denied and suppressed from Complainant in violation of Probate Rules and Statutes and was not distributed by the Personal Representative, Shirley's husband Simon, or his attorneys Robert Tescher, Esq. and Donald Spallina, Esq.

That on October 28, 2013 in an Evidentiary Hearing before this Court, Complainant received an Inventory in the Estate of Simon unsealed from Judge David French's court by Judge Colin in his court and gave it to Complainant. That again, this Inventory had been suppressed and denied from the Beneficiaries and Interested Parties in violation of Probate Rules and Statutes up until the hearing, over a year after Simon's passing.

That at an October 28, 2013 Evidentiary Hearing before Judge Martin Colin, Theodore Bernstein when called to testify claimed that to the best of his knowledge, his mother was only worth \$25,000.00 in Personal Property. Complainant states that Theodore knew his mother had millions in jewelry, clothing, furnishings and art that were her personal possessions, including her paid in full Bentley, which constitute far more than twenty five thousand dollars.

That after reviewing the alleged Inventories of Simon and Shirley, it has become apparent that many Personal Property assets of Shirley were not listed in the Inventories of Shirley, which would have then then transferred to Simon at Shirley's death but instead certain items were learned to be wholly excluded from the Inventories of both estates.

That Shirley and Simon were very wealthy throughout their 50 years of marriage and had collected the finest art, furniture, jewelry, clothes and more that appear to be missing from both of the Estates Inventories filed allegedly with the Court.

That anything that these parties have done in the past is questionable due to the ADMITTED and ACKNOWLEDGED FORGERY AND FRAUD committed by a one, Kimberly Moran ("Moran"), a legal assistant and notary public of Tescher and Spallina who has been arrested by the Palm Beach County Sheriff and further evidence and admissions exist that a Fraud on the Court and the Beneficiaries of the Estate of Shirley occurred committed by Tescher and Spallina who closed her Estate through a series of documents filed with the Court Post Mortem for Simon by Tescher and Spallina who used his identity as if alive to file a series of documents for him acting as Personal Representative from September 13, 2012 (DOD 9/30/12) to January 2013 while he was deceased, leading Judge Colin to state he had enough

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evidence of Fraud on his Court in a September 13, 2013 Hearing at the point he discovered the Fraud on his Court to read Attorneys at Law, Tescher and Spallina and Complainant's brother Theodore their Miranda Rights, twice.

That I have recently come into possession of an American Home Assurance Company Policy containing a Private Collection Coverage Policy PCG 0001 332360, Effective date August 10, 2009, containing a schedule of Shirley's Jewelry insured for a value of \$613,932.00, which Complainant alleges is a fraction of her total Jewelry owned at that time and at the time of her death that now is missing from both Estates.

That Complainant alleges that Tescher, Spallina and Theodore knew about this Policy and the Jewels of Shirley insured thereunder that were Personal Property of Shirley and have intentionally and with scienter suppressed and denied this information from both the Court and the Beneficiaries and Interested Parties in the Estate to aid and abet in theft of the Jewelry and other items in the Estates.

That Shirley's Jewelry does not appear as legally required by Probate Rules and Statutes in the Inventory of Shirley as Personal Property of hers that would then transfer to Simon through her Will. It appears that only a handful of pieces that are not listed on Shirley's estate and somehow appear on Simon's Inventory. In the Jewels in Simon's appraisal for his Personal Property Jewelry, in certain instances it appears that Jewels from Shirley's estate may have been removed and replaced with lesser gems as part of an apparent jewel heist, where a 7.7 Carat Diamond is replaced with a similar diamond of lesser clarity and different color and worth several hundred thousand dollars less. Complainant states that his brother Theodore may be responsible for this heist, aided again by the Personal Representatives of the Estate of Simon, Theodore's close personal friends and business associates, attorneys at law Tescher and Spallina.

That it is alleged that after Shirley died, on a visit to see Simon, Complainant's sisters, Pamela Simon ("P. Simon"), Jill Iantoni ("Iantoni") and Lisa Friedstein ("Friedstein") removed from the Estate mountains of Shirley's Personal Properties, while their father thought they were cleaning out her closets and organizing things, they instead took off with and shipped boxes and boxes of Shirley's Personal Effects to themselves and took allegedly large portions of her Jewelry, Minks, Art and other valuable objects of hers.

That this removal of the property was claimed to be to prevent theft of the items from Simon's assistant, Rachel Walker and his new companion, Maritza Rivera Puccio ("Puccio"), who they claimed were going to rob Simon of Shirley's personal properties and they were protecting them.

That after Simon's death when Complainant questioned Spallina and Tescher and his siblings as to where Shirley's jewels and other Personal Property was, it was learned that they are now claiming these were gifts to them by Simon. That the problem with this is they were Shirley's Personal Property and had to be listed on her Inventory first before they could be transferred by Simon as gifts and they are not. By failing to list them and then gift them properly would also be tax evasion and fraud, as they are never listed as assets of the estates.

That Complainant is aware of a Bentley automobile paid for in full as a gift from Simon to Shirley, owned and titled to Shirley and driven exclusively by Shirley for several years prior to death that is also not listed on the Inventory of Shirley as Personal Property.

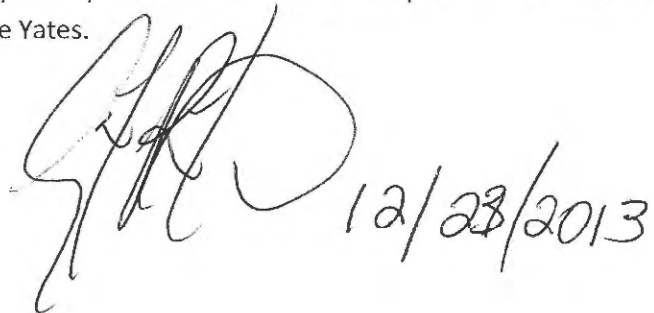
That Complainant is aware of a Porsche Panorama driven exclusively by Simon and owned by Simon that is also not on the inventory of Simon.

That Spallina alleges that there is Mortgage/Loan owed to Simon on his grandchildren's home of \$365,000.00 but failed to include it on the Personal Property Inventory of Simon even after threatening to foreclose on the minor grandchildren's home to collect it for Simon. That Complainant states this Mortgage/Loan is part of a larger fraud and being used to extort Complainant to either participate in the fraudulent conversion and comingling of estate assets they propose and cease investigations both state and federally of them or use this bogus note that Simon did not intend on collecting ever and were done as mere protection of them for the grandchildren it was purchased for and not to be used to evict them and force them on the street once he was deceased as is claimed by Spallina.

There is an insurance policy for Simon that has no Beneficiary and under Florida Law when beneficiaries are lost or missing the policy proceeds are paid to the Estate of the Decedent. That this asset does not appear on the Inventory of Simon.

That the gold Ten Commandments worth several thousand dollars was taken off the estate by Theodore and later given to Complainant by Theodore, at the time it was given Complainant he questioned his brother on how he was allocating the item and was told it would be adjusted out of his inheritance later. That the Ten Commandments was not listed on the Inventory of Simon as Personal Property and then given to Complainant, it just was completely removed from the estate by Theodore and never included in the property he had appraised or included on the Inventory. That Theodore did not have legal standing in any capacity to remove such property and make gifts of Simon's assets as he was not a fiduciary of Simon's estate and Petitioner states the items were not inventoried properly by Spallina and Tescher who allowed Theodore to seize Simon's possession when they were Personal Representatives and responsible for the all the items in Simon's estate. That Complainant states Theodore did not properly account for many of the items he removed from the Estate of Simon and has looted the Estates for his own personal benefit and others.

It was learned in the October 28, 2013 hearing when Spallina was put on the stand and claimed that he did no inventorying of Shirley's estate at all and relied only an alleged phone call with Simon to assess her Personal Property worth, where Simon allegedly stated she was only worth \$25,000.00. That Simon then allegedly signed the inventory that is alleged filed with Court, however the court's official docket stamp is not on the copy that Spallina turned over to Complainant's counsel at the time, Tripp Scott and attorney at law Christine Yates.



Handwritten signature and date: 12/23/2013