From: "Donald Tescher" < <u>dtescher@tescherspallina.com</u>>

Date: December 26, 2013 at 3:56:57 PM EST

To: < tourcandy@gmail.com>

Cc: "Robert Spallina" < rspallina@tescherspallina.com >,

<tbernstein@lifeinsuranceconcepts.com>

Subject: Bernstein Estates

Candice - we have responded to both you and Eliot several times and have repeatedly requested meetings to resolve issues both through your attorneys and the two of you directly to no avail over the last year. For whatever reason you continue to believe that your children's trust monies are there to obviate your obligation to support your children which is simply not the case. You have an obligation to support them and Judge Colin made that clear at the very first hearing. All of this was brought on by yourselves based on Eliot's belief that your in laws were substantially wealthier than they were. Eliot is using the courts and other legal authorities in a way that is clearly frivolous and wasteful of everyone's time and money. This is not retaliation but the position we have been placed in due to Eliot's repeated attacks, slanderous accusations, misunderstandings and repeated mistrust. There is a substantial claim filed in Si's estate by Stansbury that takes precedence at this time (who Eliot has made a bedfellow for whatever reason). As a result, we have made no distributions to anyone. Ted as trustee of Shirley's trust did make some partial distributions and that issue was also addressed at the first hearing where Judge Colin again addressed Eliot on the proper course of action. Despite Eliot's refusal to open up trust accounts for your boys, Ted has paid necessities for your family (since the Oppenheimer trusts were depleted by your actions) to keep the house running. Notwithstanding that, how long will the two of you believe that your kids trusts have an obligation to support your family? You have interfered with the distribution of the insurance monies in Illinois which are available to you. Again, Eliot's desire to have the monies distributed to the estate to receive 10% more through your kids trusts as beneficiaries of the estate is nonsensical where Stansbury has a claim pending. Eliot continues to challenge every aspect of his parents estates with no basis other than the irregularities with the closing documents in Shirley's estate which has been ruled on by the court at this time. Your email below is additional posturing on your part in an attempt to prove we have not been proactive or attempted to resolve the issues. We have asked the two of you numerous times to sit down to reach a resolution. Eliot is and has always been the only impediment to receiving what your parents directed to your children's trusts and him individually. Until such time as we meet to get all the issues resolved there will be no bullying of us or Ted to make support payments to your children's trusts or to either of you for expenses which fall squarely on you as parents. You took your Volvo in for repair. It is your obligation to pay for that repair and not your children's trusts. Please advise a time to meet so that we can resolve the pending issues and move forward with all of our lives. We are ready to meet and are hopeful that the two of you are as well. Thank 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 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.

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