

February 10, 2014

VIA EMAIL ONLY (iviewit@iviewit.tv)

Mr. Eliot Bernstein
2753 NW 34th Street
Boca Raton, FL 33434

Re: Bernstein Family Realty, LLC

Mr. Bernstein:

I am writing in response to your email to our client, Ted S. Bernstein, of Friday. In light of the withdrawal of Tescher & Spallina as counsel, we have been retained along with Alan Rose, Esq. by Ted, as Successor Trustee of the Shirley Bernstein Trust and as Successor Personal Representative of the Estate of Shirley Bernstein. We also intend to represent Ted as Successor Trustee of the Simon L. Bernstein Trust and, if appointed, as the Successor Personal Representative of the Estate of Simon L. Bernstein.

First, we are advising you that Ted has no relation to Bernstein Family Realty, LLC ("BFR"). Ted is not a manager or member of that entity. It is our understanding that BFR owns the house in which you live, subject to two mortgages totaling \$475,000. We are not aware of BFR having any other assets, but have no idea either way. BFR is a defendant in an action filed by William Stansbury. In that action, BFR's counsel has withdrawn and it will need to seek new counsel to defend itself, if it so chooses. By copy of this email to Oppenheimer, who we believe currently serves as the manager of BFR, we are reminding them that they will need to defend the action, unless someone can convince Mr. Stansbury to drop his claims against BFR and/or dismiss BFR from the case.

Although Ted is not involved with BFR, it is our understanding that the entity is a manager-managed LLC; its current manager is Oppenheimer Trust Company; and its members are three trusts created by Simon Bernstein during his lifetime for the benefit of Daniel, Jacob and Joshua.

Oppenheimer serves as trustee of the three trusts which own BFR. Ted has nothing to do with BFR.

Second, please note that Ted did not assume personal financial responsibility for you, your wife or your children, for any purposes, upon your parent's death. Please cease making demands upon Ted for money to pay your personal living expenses.

Third, in his capacity as Successor Trustee of the Shirley Bernstein Trust, on advice of counsel, Ted as Trustee decided to make interim distributions to all of the beneficiaries upon the sale of the condominium. These distributions were made to those beneficiaries appointed by Simon L. Bernstein through the exercise of his Power of Appointment. In that regard, three trusts were created and given tax id numbers, one for each of your children:

1. Trust f/b/o Joshua Bernstein under the Simon L. Bernstein Trust dtd 9/13/2012;
2. Trust f/b/o Daniel Bernstein under the Simon L. Bernstein Trust dtd 9/13/2012;
3. Trust f/b/o Jake Bernstein under the Simon L. Bernstein Trust dtd 9/13/2012.

I have been advised that the Successor Trustee offered to make an interim distribution of \$80,000 for each of your children, to be placed into the three trusts created by Simon's testamentary documents, but you refused those interim distributions and indicated you did not want to accept such distributions.

Sincerely yours,

PANKAUSKI LAW FIRM P.L.L.C.

By: John J. Pankauski, Esquire

cc: Ted S. Bernstein
Alan B. Rose, Esq.
Janet Craig (Janet.Craig@opco.com)