

IN THE CIRCUIT COURT OF THE FIFTEENTH JUDICIAL CIRCUIT IN AND FOR PALM
BEACH COUNTY, FLORIDA

PROBATE DIVISION

CASE NO. 502012CP004391XXXXSB

IN RE: ESTATE OF SIMON L. BERNSTEIN

**CURATOR'S MOTION TO INSPECT AND TAKE POSSESSION OF
ESTATE TANGIBLE PERSONAL PROPERTY**

COMES NOW, Curator, Benjamin P. Brown ("Curator"), by and through undersigned counsel, files this Motion to Take Possession of Estate Tangible Personal Property, and states as follows:

1. On February 25, 2014, this Court entered an Order on "Interested Person" William Stansbury's Motion for the Appointment of a Curator or Successor Personal Representative ("Order Appointing Curator"), appointing Benjamin P. Brown as Curator of the Estate of Simon L. Bernstein ("Estate"). On March 11, 2014, this Court entered Letters of Curatorship in Favor of Benjamin Brown ("Letters of Curatorship").
2. Decedent passed away on September 13, 2014.
3. On March 18, 2014, the Curator sent the letter attached hereto as Exhibit A, along with the January 22, 2013 Fair Market Value Appraisal of the Personal Property of Simon L. Bernstein (effective date September 13, 2012) ("Appraisal", attached hereto as Exhibit B) to counsel for Ted Bernstein ("Ted").
4. Upon not receiving a response, the Curator followed up with the April 9, 2014 e-mail attached hereto as Exhibit C (without attachments). The Curator intended to, but did not, include the September 13-14, 2014 e-mails between Robert Spallina and Ted (now bearing bates

stamp numbers TS004584-5) with the April 9, 2014 e-mail. The September 13-14, 2014 e-mails between Robert Spallina and Ted (now bearing bates stamp numbers TS004584-5) are attached hereto as Exhibit D.

5. On April 10, 2014, counsel responded, and further e-mails were exchanged on April 14, 2014. Those e-mails are attached hereto as Exhibit E. One of the e-mails from Ted's counsel indicates that "Tescher and Spallina may have some" of the Estate tangible personal property listed on the Appraisal ("TPP"), but upon information and belief, that is not the case (Tescher & Spallina did have certain jewelry in its possession, which has been transferred to the Curator).

6. Based on the foregoing, at Decedent's date of death the Estate tangible personal property listed on the Appraisal ("TPP") was located at two addresses: 7020 Lions Head Lane, Boca Raton, FL ("House") and 2494 South Ocean Boulevard, Unit C-5, Boca Raton, FL ("Condo"). Apparently, both the Condo and the House were owned by the Shirley Bernstein Trust, and prior to April 10, 2014, the Condo was sold and the TPP located at the Condo was purportedly moved to the House.

7. Upon request, the Curator provided the aforementioned exhibits to Eliot Bernstein ("Eliot"). In a series of e-mails, attached hereto as Exhibit F, Eliot raised concerns about whether all of the TPP is located at the House.

8. Through counsel, Ted has indicated that the TPP will remain at the House. However, in order to determine what TPP is located at the House, and to otherwise safeguard the TPP, the Curator seeks to a) have one of the appraisers who signed the Appraisal inventory the TPP at the House; and b) move whatever TPP is located at the House to a storage facility pending distribution of the TPP (or sale and distribution of proceeds).

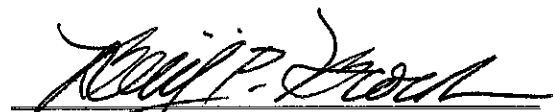
9. Because the actions the Curator seeks to take will necessarily cause the expenditure of Estate funds, the Curator makes this application to the Court.

WHEREFORE, the Curator respectfully requests that the Court enter an Order granting the relief set forth above, and such other relief as the Court deems just and proper.

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by e-mail upon the parties listed on the attached service list, on this 10 day of June, 2014.

MATWICZYK & BROWN LLP
Attorney for Curator
625 N. Flagler Drive, Suite 401
West Palm Beach, FL 33401
Telephone: (561) 651-4004
Fax: (561) 651-4003

By:


Benjamin P. Brown
Florida Bar No. 841552

EMAIL SERVICE LIST

Estate of Simon L. Bernstein

Palm Beach County Case No. 502012CP004391XXXXSB

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*BOARD CERTIFIED WILLS TRUSTS
AND ESTATES

March 18, 2014

VIA E-MAIL

Alan Rose, Esq.
Mrachek, Fitzgerald, Rose, et al
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John Pankauski, Esq.
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Re: Estate of Simon Bernstein
Palm Beach County Case No. 502012CP 004391XXXXSB

Dear Alan and John:

We have been provided the attached appraisal valuing the Estate's tangible personal property located at Lions Head Lane and South Ocean Boulevard. We have been informed by Don Tescher that Ted Bernstein is the only person with access to these locations and that he may have videotaped the residences after Simon's death. Can you please have Ted confirm for us, to the best of his knowledge, the whereabouts of the items contained in the appraisal?

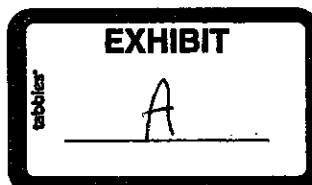
Very truly yours,



Benjamin P. Brown, Curator

Encl.

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**FAIR MARKET VALUE
APPRAISAL**

PERSONAL PROPERTY OF

Simon L. Bernstein

Effective Date: September 13, 2012

Prepared by
Robert A. Hittel, ASA, ISA AM
3038 North Federal Highway
Building I
Fort Lauderdale, Florida 33306
(954) 563-2819

EXHIBIT

atoblar

B

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FAIR MARKET VALUE APPRAISAL REPORT

January 22, 2013

Theodore Bernstein
880 Berkeley Street
Boca Raton, Florida 33487

Dear Mr. Bernstein,

At your request, Robert Hittel and Diane Marvin conducted an appraisal inspection and of the personal property located at 7020 Lions Head Lane, Boca Raton, Florida, and Robert Hittel conducted an appraisal inspection at 2494 South Ocean Boulevard, Unit C-5, Boca Raton, Florida. The property was represented as belonging to the estate of Simon L. Bernstein. The intended use of this appraisal is for the purpose of estate settlement.

This appraisal is to be used only for the function of estate settlement. Any other use of this appraisal renders it null and void. This report is intended for use by you, my client, your agents and by the Internal Revenue Service. Use of this report by others is not intended. In accordance with the *Uniform Standards of Professional Appraisal Practice* (USPAP), this report makes use of the Self-contained Appraisal Report option.

In this appraisal assignment I developed an opinion of **Fair Market Value**.

Treasury Estate Tax Regulation § 20.2031-1(b) defines fair market value as: "The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts. The fair market value of a particular item of property includible in the decedent's gross estate is not to be determined by a forced sale price. Nor is the fair market value of an item of property to be determined by the sale price of an item in a market other than that in which the item is most commonly sold to the public, taking into account the location of the item whenever appropriate."

The total FAIR MARKET value of the appraised items listed is \$51,135.00

Relevant dates associated with this assignment include the following:

- Date of Inspection: January 8, 2013
- Effective Date of Appraisal: Value opinions are effective as the date of death, which you stated was September 13, 2012
- Date of Report: This report was prepared and signed on this date, January 22, 2013

Scope of Work

The scope of work employed in this assignment, including the report content and the detail of that content, was dependent upon the needs of the client, the intended use of the report, the definition of value that we used, the effective date of the report, and the subject property's value-relevant characteristics.

- We personally inspected the items that are subject of this report to determine their value-relevant characteristics.
- While on site, we documented the relevant information in writing and took detailed high-resolution digital images of the property.
- We completed the necessary value research for past comparable sales and items currently offered for sale by searching Internet websites including, auction houses, completed E-bay sales, and specialty dealers.
- Value research also included making use of relevant resource books and value guides along with personal observations made at secondary market retail establishments, and local auctions and estate sales.
- We analyzed the market data, making adjustments as necessary for differences in value characteristics between the comparable and subject property, and arrived at our final opinion of value.
- Markets analyzed appeared stable; values were neither falling nor rising.
- For items of nominal value, for which extensive research is neither necessary, cost-effective, nor required by the client, minimal value research was conducted.
- We did not list foodstuffs, home office supplies, consumables, clothing (other than furs and appreciable articles of clothing having collector appeal), or items of personal nature such as family photographs, health aids, personal hygiene products, etc.
- No one provided us with significant assistance (either appraisal or otherwise) in the development of my opinions, analysis, or conclusions.

Approach to Value

After due consideration of the cost approach and the income approach, the sales comparison approach to value was employed to determine the fair market value of the subject properties. In the sales comparison approach, the most relevant market is researched to locate comparable items which have sold in the past or which are currently being offered for sale. Adjustments in value are made to reflect differences (if any) in value-relevant characteristics between comparable properties and the subject properties.

The appraisers have relied on information supplied to them by the client, concerning undisputed title to the objects, acquisition history and purchased price, etc. The client in accepting this report acknowledges that the information supplied by him has been accurately transcribed and utilized by the appraisers. The client, in accepting this report, also acknowledges that no significant information has been withheld from the appraisers which may have caused the appraisers to arrive at a valuation conclusion different from the one(s) stated in the report, had such information been known at the time of the report's preparation.

Value conclusions were based on the appraisers' opinions of the items that were partially formed on critical assumptions based on information provided to the appraiser by the client. Critical assumptions are assumptions, which could be contrary to fact and which, if contrary to actual fact, could result in a different value conclusion.

Items were generally found to be in good condition and of good quality. Any alterations from original condition or damage are so noted in the appraisal report. Ordinary wear and tear common to these pieces is not noted. Quality, condition and desirability affect the appropriate market where items would be purchased by the public. This appraiser has considered several markets for the items of personal property.

All notes used in the preparation of this appraisal along with a copy of this appraisal are retained and are confidential. No one will have access without your permission. With the exception of you, my client, possession of this report or its copy does not carry with it the right of publication, nor may this report be used for any purpose by anyone other than you or authorized users without my previous written consent. If this report is reproduced, copied, or otherwise used it must be done so in the report's entirety including the cover document and all attachments. I am not responsible for any unauthorized changes to this report.

This report has been prepared, in conformity with the current version of the International Society of Appraisers Appraisal Report Writing Standard and Code of Ethics.

No change to any item in this report shall be made by anyone other than myself. Should, in conjunction with this appraisal, additional services of the appraiser be requested by the client, his agent, or his lawyer, or the courts (such as for added time researching for other value purposes, pretrial conferences, court appearances, court preparations, etc.), compensation for same time shall be at the customary hourly rate charged by the appraiser at that time.

The appraisers have based descriptions of the appraised objects on their professional experience in the field of antiques and residential contents, and on information supplied by third parties who are named in the report, when appropriate. Consequently, the appraisers believe that the descriptions of the appraised objects are accurate and correct. However, additional research by scholars in the field, at some point in the future, may cause the appraisers to alter their assessment of the objects described in the report. While every effort has been made by the appraisers to ascertain the accuracy of the descriptions of the appraised objects and their attributions, this report is not intended to serve as a certificate of authenticity or warranty.

Unless otherwise stated herein, the appraisal is based only on the readily apparent identity of the items appraised. In my opinion, no further guarantee of authenticity, genuineness, attribution, or authorship is required.

The appraisal values are based upon the whole interest undiminished by any liens, fractional interests, or any other forms of encumbrance. Mere possession of this appraisal is neither an indication of nor a certificate of title of ownership. Ownership and ownership interest at the time of donation were represented to me by you, my client, and no inquiry or investigation will be made nor is any opinion to be given as to the truth of such representation. There are no known prior sales of the subject property that have occurred within a reasonable time preceding the effective date of this appraisal.

There are no known current agreements of sale, validated offers, third-party offers to sell, options, or listings of the subject property as of the effective date of the appraisal. There are no known prior sales of the subject property that have occurred within a reasonable time preceding the effective date of this appraisal.

Certification of Appraisers

We certify that to the best of our knowledge and belief:

- a. The statements of fact contained in this report are true and correct.
- b. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- c. We have no past, present, or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
- d. We have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the acceptance of this assignment.
- e. We have no bias with respect to the property that is the subject of this property or to the parties involved with this assignment.
- f. Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- g. Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- h. Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- i. Robert Hittel has made a complete personal inspection of the property that is the subject of this report. Diane Marvin has made a complete personal inspection of the property on Lions Head Lane in addition to examining the photographs of South Ocean Boulevard.
- j. Unless noted elsewhere, no one provided significant professional assistance to the persons signing this report.

Unless otherwise stated, with the exception of the client or his agent, this appraisal is not intended to be used by or influence any particular person(s) or class(es) of persons, which might take some action in reliance upon it. Unless otherwise stated, this appraiser is not aware that the client intends to transmit any information contained in this report to any other person(s) or group(s). The appraiser's liability is limited to the client and the appraiser-identified intended users of this report as indicated herein to the exclusion of all others.

We are "qualified appraisers" within the meaning of Internal Revenue Reg. § 1.170A-13(c)(5) and we not "excluded appraisers" within the meaning of § 1.170A-13(c)(5)(iv). Our background, education, and experience qualify me to make appraisals of the type of property that is the subject of this appraisal. A list of our qualifications can be found in our Professional Profiles, which is attached to this report. We have not been prohibited from practicing before the IRS. We understand that a substantial or gross valuation misstatement resulting from an appraisal property that we know, or reasonably should have known, would be used in connection with an income tax return or claim for refund, may subject me to civil penalty under Internal Revenue Code § 6695A.

My Employee Identification Number (EIN) is: **20-8250332**

Sincerely,



Robert A. Hittel, ASA, ISA AM
Robert A. Hittel Appraisal Services, Inc.
Accredited Senior Appraiser American Society of Appraisers
Accredited Member of the International Society of Appraisers



Diane P. Marvin, ISA CAPP
Certified Member International Society of Appraisers

DESCRIPTIONS AND VALUES

Any damages will be noted in the appraisal report. Measurements, if provided, are in the order of HEIGHT first, WIDTH second, and DEPTH third. Measurements are approximate. The appraiser has seen all of the items listed.

7020 LIONS HEAD LANE, BOCA RATON, FL

FOYER

1.	NEEDLEPOINT RUG - 5 ½' X 3 ½' All over floral design with border, with additional colors of green, pink and brown	\$60.00
2.	COPPER BOWL - 36" Turned, circular, undecorated	100.00
3.	BENCH Early 20 th Century, Art Nouveau, mahogany, inlaid decoration, upholstered seat and back	400.00
4.	STATUES (2) Carved wood Lion, one standing, one sitting, glass eyes, modern decorative	700.00
5.	ORIENTAL RUG - 6' 2" X 3' 11" Hand knotted, wool on cotton, blue field, leafy scrolls and flowers, three borders, additional colors of tan, pink and ivory	100.00
6.	CENTER TABLE Octagonal beveled glass top, cast urn base with ring handles	350.00
7.	DECORATIONS	245.00
	- Ceramic sculpture by Fisher, couple kissing	20.00
	- (4) Glass cylinders with twigs, stones and silk orchids, various heights	175.00
	- Large covered pot with incised decoration, pottery	50.00
8.	TALL CASE CLOCK 19 th Century, oak, scroll bonnet, full turned columns flanking handpainted dial, Roman numerals, two key holes, second hand, calendar aperture, dial signed, "Hugh Roberts, Llangefni, Wales", paneled door flanked by half turned columns, bracket feet CONDITION: Refinished, restored	400.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

9.	PAINTING - 60" X 40" sight size Oil on canvas, flowering branches, no apparent signature, in wood frame	100.00
	TOTAL FOR FOYER:	\$2,455.00
	LIVING AREA	
10.	MIRROR - 87" X 31 1/2" Square, gold and silver lacquered frame	\$200.00
11.	LITHOGRAPH - 12 1/2" X 9 3/4" paper size Pierre August Renoir, French, (1841-1919) "Claude Renoir, Tête Balsée", "Cat. # Ruger-Marx #14", in gold frame Provenance: The J. L. Hudson Gallery, Michigan	1,000.00
12.	MISCELLANEOUS DECORATIONS	320.00
	- (2) White composition floor vases, over-all circle decoration	60.00
	- Mirror, gold oval frame	10.00
	- Statue - 60", pottery, Pre-Colombian style figure wearing head ornament and traditional costume	100.00
	- Large metal bowl and pot, each with ring handles	70.00
	- (2) Chargers, 31" and 27" round, lacquered on stands, Made in Vietnam	80.00
13.	ARTIFICIAL FLORAL ARRANGEMENTS	55.00
	Silk lily and hydrangea in glass vase; silk orchid in ceramic vase; (7) silk calla lilies	
14.	STANDS (2) Metal powder coated square tops on four footed pedestal base, two heights	75.00
15.	FLOOR SCREEN 6-fold, gold background with purple glitter flower outlines, black lacquer "frame", mounted on wall	300.00
16.	SECTIONAL SOFAS (2) Gold fabric upholstery, each in two sections, curved, skirted, together with eight toss pillows	1,000.00
17.	COCKTAIL TABLE Oval glass top, "hammered" metal base with concave shelf	300.00
18.	ORIENTAL RUG - 12' X 9' Hand knotted, wool on cotton, black field with all-over flower design, three borders, additional colors of tan and ivory, "washed" finish	600.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL -- EFFECTIVE DATE SEPTEMBER 13, 2012

19.	BOWL - 19" diameter Waterford, "Evolution", round amber colored glass		75.00
20.	MISCELLANEOUS		85.00
	- Bowl - 18", ceramic with handpainted woman holding flower vase, signed, "Marsha B"	30.00	
	- Candlesnuffer	10.00	
	- (3) Silver composition candlesticks	45.00	
21.	MANTEL CLOCK - 12 1/2" X 19 1/2" Onyx, round enamel dial with Roman numerals, time and strike, sold through J.E. Caldwell & Co., Philadelphia		500.00
22.	FIREPLACE ACCESSORIES (2) Metal gate; black iron grate		50.00
23.	MISCELLANEOUS		215.00
	- (3) Silver metal candlesticks	30.00	
	- Standing iron Menorah	35.00	
	- Covered Urn - 56", pottery, with incised decoration	150.00	
	TOTAL FOR LIVING AREA:		\$4,775.00
	POWDER ROOM		
24.	MIRROR Carved and painted wood, birds on flowering trees, Mexico		\$100.00
25.	MISCELLANEOUS Plastic figural towel holder; mirror with woven frame; framed print of four 19 th century girls, in gold frame; domed trunk with floral painted decoration; framed portrait of a man, signed, "Daniel Lanzig, 1977", in silver frame		125.00
	TOTAL FOR POWDER ROOM:		\$ 225.00
	DINING AREA		
26.	MISCELLANEOUS DECORATIONS		\$285.00
	- Blue ceramic vase with dried material	15.00	
	- Lucite Menorah - 24", blue and clear	50.00	
	- (3) Vases, purple and clear cased glass, elongated, various heights, "Nouvel"	60.00	
	- (2) Murano glass birds, pink	30.00	
	- Mezuzah, Lladro doves; enamel tulip decoration and Jay Strongwater box	55.00	
	- Cobalt blue glass vase with Orchidum orchids	50.00	
	- Mirrored vase with silk flowers	25.00	

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

27.	SCULPTURE - 15 1/2" X 31" Lladro, "Gondola of Love", Ref. No: 1870	550.00
28.	ENGRAVINGS (8) - 7" X 10" image size Scenes of Jewish figures engaged in various gatherings, each signed and titled, in wood frames	200.00
29.	PAINTING - 28" X 19" sight size William Weintraub, American, 20 th Century Oil on canvas, signed and dated, "Weintraub '73", young man with rifle, in wood frame	200.00
30.	LITHOGRAPH William Weintraub, American, 20 th Century 85/200, portrait of two elderly men, in wood frame	75.00
31.	ARMOIRE English pine with whitewashed finish, carved basket and scroll crest, two paneled doors above two short and two long drawers, interior with shelves and three drawers	750.00
32.	CONTENTS OF ARMOIRE	1,180.00
	- Dinnerware (68) piece set, Wedgwood Etruria, "Embossed Queensware", blue and white, consisting of (16) cups, (14) saucers, (13) dinner plates, (14) bowls, (14) bread and butter plates, (13) luncheon plates	200.00
	- Pair English porcelain salt and pepper shakers, birds; (9) colored glass water goblets; (6) colorless glass champagne stems	35.00
	- (7) Waterford crystal wine glasses	215.00
	- Pair of ceramic Garson Fabele candleholders	40.00
	- Lenox footed cup; (8) glass cordial stems; (14) colorless glass balloon wines	30.00
	- Versace plate, "Le Jardin de Versace"	25.00
	- Portuguese ceramic dinner service, (12) pieces; (5) handpainted wine glasses; (4) martini glasses	35.00
	- Group of (5) modern Asian porcelain plates and bowl; ceramic handpainted bowl; handmade ceramic sugar bowl; (3) metal and enamel Julia Knight bowls	100.00
	- (8) Tracy Porter ceramic square plates; personalized ceramic wedding tray; Mexican ceramic tray	50.00
	- Assorted napkin rings; chopsticks; napkins; (6) servicing pieces with crystal handles (matches set in Family Room); placemats	50.00
	- Wood and sterling silver Judaica tray marked "Hazorfm" 925, (weight of silver unknown) 10 1/2" x 13"	400.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

33.	FARM TABLE - 10' Bleached oak, rectangular top with breadboard ends, trestle base		750.00
34.	DINING CHAIRS (10) Whitewashed with rush seats, ladder back, consisting of (2) arm and (8) side chairs		550.00
35.	ETCHING - 7" X 5" sight size 3 / 4, portrait of a man, illegible pencil signature lower right, in frame		25.00
	TOTAL FOR DINING AREA:		\$4,565.00
KITCHEN			
36.	MISCELLANEOUS		\$430.00
	- MacKenzie-Child's 2-handled vase and glass cake cover; (8) assorted ceramic bowls and pitchers; porcelain compote; glass pitcher with insert decoration; glass vase; glass bowl on stand	200.00	
	- (10) Assorted Italian/Portuguese ceramics, including vases, covered jars and planters	230.00	
37.	MISCELLANEOUS AND KITCHENWARE Serving trays and bowls; ceramic platters; assorted ceramic and porcelain dishes, plates; glass vase; (8) pieces Portuguese dinnerware (matches #32 in Dining Room); glass plates; stemware; Waterford crystal salt and pepper shakers; Japanese porcelain tea service; Franciscanware bowls; Waterford crystal pitcher; (8) Tracy Porter plates (matches #32 in Dining Room); McKenzie-Child's three piece canister set; (2) pieces purple enamel and metalware bowl and tray		800.00
38.	STEMWARE (16) Waterford crystal, consisting of red wines, white wines and champagne flutes		240.00
39.	MISCELLANEOUS KITCHENWARE Assorted everyday bake ware, cookware, flatware, serving pieces, cutlery, utensils; trivets; microwave oven; Keurig coffee machine; toaster; can opener; blender		160.00
40.	SCULPTURES (3) Contemporary glazed pottery, signed, "Polly Cook", bust of man holding arrow, bust of a women holding heart and bust of man and woman kissing		150.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

41.	COMPUTER Dell, model no. 1908PL, LCD monitor, wireless key pad, together with Altec Lansing speakers	60.00
42.	PRINTER HP All-In-One Deskjet F380	20.00
43.	SIDE CHAIRS (3) Brown leather and chrome, contemporary style	150.00
44.	DISH - 7" Daum, France, purple and green pate de verre glass with lizard rim	80.00
45.	MIRROR Metal, enamel and crystal, oval mirror plate	25.00
	TOTAL FOR KITCHEN:	\$2,115.00
	FAMILY ROOM	
46.	MISCELLANEOUS	\$200.00
	- Giuseppe Armani porcelain: figural group, boy and girl on swing	50.00
	- Ceramic Menorah; clock; glass and metal box; pair Italian glass figural candlesticks; crystal bunny figure; crystal rhinoceros - chipped; etched glass paperweight of soldier at Walling Wall - chipped	45.00
	- Swarovski flower vase and humming bird on branch	30.00
	- Murano glass fish - 15" x 15"	60.00
	- Waterford crystal golf club	15.00
47.	SCREEN PRINT / GICLEE Ben (Benjamin) Schonzeit, American, (b.1942) Still life of flowers in a vase, signed, "Schonzeit", in silver metal frame	300.00
48.	SERVER Rectangular glass top and carved sliding door, wood base with chrome supports and rail, interior shelves and two drawers	375.00
49.	CONTENTS OF SERVER Assorted plates; plastic and silver metal flatware; flatware set with crystal handles	50.00
50.	BAR STOOLS (4) Steel with blue ultrasuede seats, contemporary style	300.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

51.	SCULPTURES (2) - 36 1/2" Black metal, each an abstract bust with cutout, no apparent signature, together with wood cube pedestals	250.00
52.	SECTIONAL SOFA Leather and suede, brown and beige with sections, contemporary style, with toss pillows and throws	650.00
53.	COCKTAIL TABLE Two round glass tops on circular chrome supports, round base	100.00
54.	LACQUER BOXES Set of three, graduated sizes, Sklar Furnishings	105.00
55.	DISPLAY CABINET Oval wood with silver finish, two curved glass doors, lighted	150.00
56.	CONTENTS OF DISPLAY CABINET	1,100.00
	- Shofar horn; (3) hand blown Italian glass pitchers; Mezuzah; Halcyon Days enamel box	50.00
	- Lladro - 12", Japanese woman and bocage, "Geisha", Ref. No. 4807	75.00
	- Pair of Lladro porcelain nudes, approximately 10"	300.00
	- Lladro - 10", "Puppy Love", Ref. No. 1127	50.00
	- (2) Figures, composition, Bichon dog	10.00
	- Lladro - 12 1/2", Japanese rickshaw with man and passenger, "Ride in China", Ref. No. 1383	500.00
	- Lladro - 11", girl seated in chair, "Appreciation", Ref. No. 1798	100.00
	- Royal Doulton, "Queen of the Dawn"	15.00
57.	MISCELLANEOUS	655.00
	- Large Shofar, metal mounted	45.00
	- Lladro, Moses with tablets, "Moses", Ref No. 5170	60.00
	- Green glass figure of an Asian man	25.00
	- Lladro - 15", woman on balcony with flower pots, "Far Away Thoughts", Ref. No. 1798	400.00
	- Metal sculpture of dancer	25.00
	- Lladro - 14", "Wine Taster", Ref. No. 5239	100.00
58.	ELECTRONICS	125.00
	- VCR, Sanyo, model no. VWM900	5.00
	- DVD player, Panasonic, model no. DVD-527	10.00
	- Compact Disc Player, Nakamichi, model no. CDC-3A	40.00
	- Audio Speaker/Amp Selector, Niles, model no. MSA-10A	25.00
	- Receiver, Onkyo, model no. TX-SR602	45.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

59.	TELEVISION - 60" Mitsubishi, model no. VS60111, rear screen projection, 2002 CONDITION: Obsolete - no commercial value	0.00
60.	CARD TABLE SET (5) Square red glass top, metal base, contemporary style, together with (4) side chairs, gray plastic and silver metal frame	200.00
61.	VASE - 15 1/2" Anthony Corradetti, art glass, signed, "Corradetti 1995", hand blown with colored abstract decoration	125.00
	TOTAL FOR FAMILY ROOM:	\$4,685.00
 POWDER ROOM II		
62.	MISCELLANEOUS	\$120.00
	- Pietra dura clowns - 6 1/2" x 4 1/2"	30.00
	- Phantom of the Opera poster, basket; (2) painted wood boxes; "Princess" painting	40.00
	- Indian wood carved mirror	50.00
	TOTAL FOR POWDER ROOM II:	\$ 120.00
 WEST HALL		
63.	CONTENTS OF CLOSET Assorted pillows	\$40.00
64.	ETCHING - 11" X 9" sight size Pencil signed lower right, "H. Bender", seated man, in wood frame	25.00
65.	SERIGRAPH - 18" X 12" sight size Stanley Handelman, American / Israeli, (20 th - 21 st Century) 28/250, pencil signed lower right, "Handelman (imp)", Israeli soldiers, in gold metal frame	25.00
66.	DRAWING - 27" X 18" sight size Moshe Gat, Israeli, (b.1935) Ink and wash on paper, signed lower right, "Moshe Gat", portrait of a man, in silver wood frame	150.00
67.	SERIGRAPH - 12" X 18" sight size Stanley Handelman, American / Israeli, (20 th - 21 st Century) 32/250, pencil signed lower right, "Handelman (imp)", Wailing Wall, in silver wood frame	25.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

68.	ETCHING - 12" X 9" sight size Pencil signed lower right, "H. Bender", two figures, in wood frame	25.00
69.	PHOTOGRAPHS (5) Assorted travel subjects, portraits, in silver wood frame (4) - 7" x 9" (1) - 12" x 10"	50.00
70.	SERIGRAPH - 20" X 23" sight size Yaacov Agam, American/Israeli, (b.1928) "EA", pencil signed lower right, "Agam", multicolor geometric design, in silver metal frame	350.00
71.	LITHOGRAPHS (3) - 22" X 18" sight size Romain (Erte) de Tiroff, American/Russian, (1892-1990) Figures "6", "8" and "9", in wood frames	225.00
72.	CHEST Floral decorated wood, nailhead trim	25.00
73.	SCULPTURE - 28" Porcelain, standing lady, Marked "Austin Productions 1988"	50.00
74.	LITHOGRAPH - 28" X 26" sight size Norman Rockwell, "Shuffleton's Barbershop", in gold metal frame	75.00
75.	MIRROR - 32" X 30" Round top, beveled mirror plate, wormwood frame	50.00
76.	WALL PLAQUE - 38" X 20" Resin, female figure in relief	25.00
77.	MIRROR - 29" Painted and carved wood, circular, with conforming beveled mirror plate	100.00
78.	VASES (2) - 14", glazed pottery, Polly Cook, woman with a hat 50.00 - 13", glass, Kosta Boda, woman 75.00	125.00
79.	NEEDLEPOINT PICTURE - 12" X 14" Young man seated, in silver wood frame	10.00
80.	CONTENTS OF CLOSET Assorted kitchenware, appliances, vases; (2) silverplate trays; cleaning equipment	100.00
	TOTAL FOR WEST HALL:	\$1,475.00

FIRST FLOOR NORTHWEST GUEST ROOM

81.	PAINTING Oil on ridged canvas, multicolor, in gallery wrap frame	\$100.00
82.	MIRRORS (2) - 30" X 18" Metal and glass, rectangular mirror plate	80.00
83.	SIDE TABLE Painted wood, circular top with shell decoration, "Made in China"	25.00
84.	LAMP Glass and polished metal, square fabric shade NOTE: Matches # 96 and 179	25.00
85.	SLEEPER SOFA Blue and beige striped fabric, with accessory pillows	75.00
86.	END TABLES (2) Polished metal cubes	40.00
87.	FIGURAL GROUP - 12" X 19" X 14" Capo-di-Monte, children around a table	60.00
88.	FLOOR LAMP Black metal tripod body and base, white ceramic shade	30.00
89.	SIDE CHAIR Seated woman painted on wood, metal base, "Made in China" NOTE: Matches # 109	25.00
90.	CABINET Medium stain pine, rectangular top, golfing scene on two painted doors, single drawer	40.00
91.	WALL PLAQUE - 32" X 44" Oval painted wood, "St. Andrews", with two wood shaft club attached	25.00
92.	MISCELLANEOUS (2) Glass stemware; lamp with white fabric shade; porcelain sculpture of woman, repairs - no commercial value; figural sculpture; assorted games	75.00
	TOTAL FOR FIRST FLOOR NORTHWEST GUEST ROOM:	\$ 600.00

FIRST FLOOR WEST GUEST ROOM

93.	FIGURINE - 13 1/2" Lladro, "Golfing Couple", Ref. No. 1453	\$100.00
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SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

94.	CONTENTS OF CLOSET Luggage; (2) lamps; pillows; table linens	75.00
95.	NESTING TABLES (3) Lacquered wood, tapered legs, "Made in Vietnam"	30.00
96.	LAMP Glass and polished metal, square fabric shade NOTE: Matches # 84 and 179	25.00
97.	BED Maple and maple parquet veneer headboard, queen size, together with mattress only	100.00
98.	NIGHTSTAND Faux painted wood, single drawer, single shelf	10.00
99.	FIGURINE Plaster, standing man, Austin Production	25.00
100.	LAMP Silver wood, glass decoration, gray fabric shade	25.00
101.	PAINTING - 30" X 23" sight size Oil on canvas, Van Gogh copy, in wood frame	50.00
102.	MISCELLANEOUS (2) Porcelain figurines; purple glass plate; vase with artificial arrangement	30.00
103.	DESK CHAIR Black fabric, metal base	10.00
104.	ARMOIR Green antique stain wood with floral painted panels, single door, interior shelves, single drawer	100.00
105.	SIDE CHAIR Seated woman painted on wood, metal base, "Made in China" NOTE: Matches # 89	25.00
	TOTAL FOR FIRST FLOOR WEST GUEST ROOM:	\$ 605.00
	EAST SITTING ROOM	
106.	BAR Brown metal and oval clear glass top, bow front, polished metal support	\$100.00

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107.	BARSTOOLS (2) Enameled wood and metal, black fabric seat, swivel	90.00
108.	VASES (2) Clear glass, with arrangement; polished metal in rectangular glass stand	50.00
109.	SERIGRAPH - 20" X 15" sight size Woman holding a cigarette, no apparent signature, in gold metal frame	50.00
110.	CONTENTS OF CABINET Small amount of assorted every day dinnerware, glassware, flatware	40.00
111.	DECORATIVE ITEMS Metal openwork footed bowl; fruit decorated painted chest, ring pulls, metal paw feet	50.00
112.	PAINTING - 60" X 24" sight size Oil on canvas, flowers in vase, no apparent signature, in black wood frame	50.00
113.	CONTENTS OF CABINET Small amount of dinner and glass ware; Murano green glass vase; (4) painted terracotta female figures	60.00
114.	END TABLE Circular glass top, metal base	10.00
115.	LAMP Bronze color wood, glass decoration, purple fabric shade	25.00
116.	SOFAS (2) Red Ultrasuede upholstery, crescent form, with single ottoman, by "American Leather"	250.00
117.	AREA RUG - 5' 3" X 8' Wool, hand tufted, multicolor circles, "Made in China"	75.00
118.	END TABLE Half oval glass top, polished metal support and base	40.00
119.	ELECTRONICS - Television - 50", Samsung, DLP, model no. HLR5087W, 2005 50.00 - DVD, Sony, model no. DVP-NS41P 5.00	55.00
120.	MISCELLANEOUS Color halftone print, "St. Andrews"; ceramic vase with artificial arrangement; pewter bowl	25.00

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121.	MIRROR Whitewashed wood, rectangular frame, conforming beveled mirror plate	25.00
	TOTAL FOR EAST SITTING ROOM:	\$ 995.00
	STAIRWELL	
122.	PAINTING - 72" X 64" sight size Oil on canvas, abstract scene, no apparent signature, in wood frame	\$100.00
	TOTAL FOR STAIRWELL:	\$ 100.00
	STUDY	
123.	TYLT TOP TABLE Late 19 th - early 20 th Century, papier maché, shaped top, painted and mother-of-pearl decoration	\$250.00
124.	FLOOR VASES (2) Beige ceramic, with artificial tree arrangements	100.00
125.	GLOBE Plastic, earth with mother-of-pearl countries, on polished metal stand	35.00
126.	BOOKS Approximately (500) books, hardcover, novels, cookery, art, reference	150.00
127.	FIGURINES (4)	85.00
	- Lladro - 4 1/2", seated clown, "Pierrot with Puppy", Ref. No: 5277	25.00
	- Lladro - 3", "Rabbit Eating, Ref. No: 4772	25.00
	- Lladro - 4" X 6", plaque, seated Don Quixote	10.00
	- Lladro - 4 3/4", kneeling clown, "Pierrot with Puppy and Ball", Ref. No: 5278	25.00
128.	TELEVISION - 17" Zenith, LCD, model no. L17W36, 2003	25.00
129.	DESK ORGANIZER Painted wood, gallery, two doors, interior shelves and cubbies	25.00
130.	FIGURINES (4)	325.00
	- Lladro - 12", "Anniversary Dance", Ref. No: 1372	75.00
	- Lladro - 13 1/4", "Golfing Couple", Ref. No: 1453	100.00
	- Lladro - 10 1/2", "Golfer", Ref. No: 4824	50.00
	- Lladro - 10 1/2", "Daisy", Ref. No: 5118	100.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

131.	KALEIDOSCOPIES (2) Brass, mirror and glass; plastic on Lucite stand		20.00
132.	ELECTRONICS		145.00
	- Laptop, Dell Latitude, model no. D830, 2008	50.00	
	- Scanner, Visioneer, model no. 9750USB	75.00	
	- Monitor - 17", Dell, flat panel	20.00	
133.	MISCELLANEOUS		75.00
	Porcelain dog; Murano style glass woman; plaster figure, "Fiddler on the Roof", chipped - no commercial value; resin figure, seated woman, "Florence"; "Red Ryder" BB gun		
134.	FIGURE - 9" Lladro, standing girl CONDITION: Missing stick		25.00
135.	STUEBEN GLASS (2) Etched signatures		275.00
	- "American Eagle" - 6 1/4", # 8304	200.00	
	- Seashell - 3 1/2" x 4"	75.00	
136.	TABLE Light stain wood, rectangular top, trestle support		40.00
137.	DESK CHAIR Gray upholstery, metal base, flipper arms		10.00
138.	SIDE TABLE Circular mosaic top, metal base		20.00
139.	ARM CHAIRS (2) Rattan and metal, circle back, tapered legs		50.00
140.	SIDE TABLE Circular marble top, tripod metal base		30.00
141.	TELESCOPE - 21" Reproduction 18 th Century style reflecting telescope, brass, "Culpepper Instruments, England", "12=059/1982", tripod base		350.00
142.	PLANTER Painted with relief decoration, made in Mexico		50.00
143.	BENCH Black painted metal, scroll arms		40.00
	TOTAL FOR STUDY:		\$2,125.00

UPSTAIRS WEST HALL

144.	PAINTING - 23" X 31" sight size Oil on canvas, river, trees and city, illegible signature, in gold wood frame	\$50.00
145.	LITHOGRAPH 22/275, pencil signed lower right, "Joy", Japanese style, seated woman with bird, in wood frame	30.00
146.	FLOOR VASE Asian style painted ceramic, with artificial arrangement	25.00
147.	CONTENTS OF KITCHEN Small amount of everyday dinnerware, glassware; microwave; coffee maker	40.00
148.	RUNNER - 2 1/4' X 10' Wool, beige and tan squares, black accents	10.00
	TOTAL FOR UPSTAIRS WEST HALL:	\$ 155.00

WEST UPSTAIRS BATH / CLOSET

149.	TELEVISION - 19" Vizio, LCD, model no. VA19L HDTV10T	\$30.00
150.	MISCELLANEOUS ON COUNTER Enameled crab; (9) assorted glass perfume bottles, some with chips; silverplate tray	50.00
151.	PRINT - 12" X 9" sight size 96/200, "713", pencil signed lower right, "Mike Levy", King David at Jerusalem, in silver metal frame	25.00
152.	BAKER'S RACK Brown metal, scroll legs, four tiers	30.00
153.	MISCELLANEOUS Potpourri basket; vase with artificial arrangement; pot with arrangement; tree form metal towel rack; ceramic couple; (2) area rugs	25.00
154.	SLIPPER CHAIR Green floral upholstery	25.00
155.	TELEVISION - 19" Vizio, model no. VA19L HDTV10T	30.00

156.	GARMENT STEAMER Rowenta		10.00
	TOTAL FOR UPSTAIRS BATH / CLOSET:		\$ 225.00
	WEST UPSTAIRS BEDROOM		
157.	CHEST OF DRAWERS Late 19 th - early 20 th Century, stripped finish, shaped top, three drawers		\$75.00
158.	MISCELLANEOUS ON CHEST Plaster sculpture - 22", girl with dog; artificial arrangement in wood pot; lamp, ceramic and wood body, fabric shade		30.00
159.	ARMOIRE Whitewashed pine, overhanging rounded cornice, two doors, fitted interior		400.00
160.	ELECTRONICS		110.00
	- Television - 47", Vizio, model no. M470NV, 2011	100.00	
	- VCR, Panasonic, model no. DVD-S27	10.00	
161.	DOUBLE CHAIR Carved wood frame, leather with nailhead trim, floral fabric seat with accent pillows, by Robb and Stuckey		250.00
162.	NIGHTSTAND Mirror and silver metal, single drawer, two doors		50.00
163.	LAMP Polished metal, white glass shade, adjustable		10.00
164.	SLEIGH BED Medium stain wood, kingsize, together with mattress, box spring and frame		150.00
165.	CHEST Whitewashed pine, carved decoration		40.00
166.	AREA RUG - 8 1/2' X 5' Wool, all over floral decoration on tan field, lightly sculpted		50.00
167.	NIGHTSTAND Medium stain wood, bow front, three drawers, by Tommy Bahama		50.00
168.	LAMP Tiffany style, bronze colored metal base, stained glass shade		45.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

169.	MISCELLANEOUS Upholstered stool; (2) throw rugs - 24" x 34"	30.00
170.	TREADMILL Life Fitness, T3	100.00
171.	PAINTING - 54" X 60" Multi media, abstract flowers, squares, no apparent signature	100.00
172.	FIGURINE - 28" Lladro, Gres finish, woman with paint palette, "Portrait", Ref. No: 4942	600.00
173.	PLANTER Painted with relief decoration, made in Mexico	50.00
174.	BISTRO SET (3) Black painted metal, circular table top, together with (2) side chairs	60.00
175.	BENCH Black painted metal, scroll arms	40.00
	TOTAL FOR WEST UPSTAIRS BEDROOM:	\$2,240.00
	NORTH UPSTAIRS GUEST ROOM	
176.	CHILD'S BENCH Pine, "L" form with storage	\$40.00
177.	CHILD'S ROCKER Rattan and wicker, with pink cushion	25.00
178.	NIGHTSTAND Pine, rectangular top, single drawer	20.00
179.	LAMP Glass and polished metal, square fabric shade NOTE: Matches # 84 and 96	25.00
180.	BED Light stain wood, fullsize, together with mattress, box spring and frame	75.00
181.	SCREEN - 61" X 36" Light stain wood, three panels, cutouts for photographs	10.00
182.	TELEVISION - 20" JVC, CRT, with VCR CONDITION: Obsolete - no commercial value	0.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

183.	STAND Medium stain wood, bamboo and cane accents	25.00
	TOTAL FOR NORTH UPSTAIRS GUEST ROOM:	\$ 220.00
	SOUTH UPSTAIRS GUEST ROOM	
184.	CHEST Bombé, shaped marble top, medium stained wood, floral decorations, three drawers	\$30.00
185.	LOW CHAIR Woven rattan, wood legs	35.00
186.	ARMOIRE Medium stain wood, overhanging cornice, two doors with lattice inserts, over two solid doors	75.00
187.	TELEVISION - 32" Vizio, LCD, model no. VO32OE, 2009	45.00
188.	WOOD CARVING Painted and carved, seated figure	20.00
189.	GICLÉE - 46" X 64" On canvas, "The Beatles", 353/950, stylized photograph of the album cover of the Beatles first album release in the United States in 1964	100.00
190.	NIGHTSTANDS (2)	65.00
	- Early 20 th Century, stripped pine, painted floral decoration, single drawer over door	40.00
	- Medium stain pine, rectangular top, three drawers, bracket feet	25.00
191.	LITHOGRAPHS (2) - 11" X 17" Late 19 th Century, landscape with figures and animals, in black and gold wood frames	50.00
192.	SLEIGH BED Medium stain wood, Queen size, head and foot board, together with mattress, box spring, and frame	75.00
193.	LAMP Gold wood, glass decoration, purple shade	25.00
	TOTAL FOR SOUTH UPSTAIRS GUEST ROOM:	\$ 520.00

WEST GARAGE

194.	GOLF CART Club Car, white, roof console, headlights, Serial No. CCI102519301, 2010	\$2,000.00
195.	WALL UNITS (2) Mica, brass pulls - no commercial value	0.00
196.	CONTENTS OF WALL UNIT Assorted shoes, towels - no commercial value	0.00
197.	PAINTING - 84" X 48" sight size Barry Leighton Jones, English, (1932 - 2011) Oil on canvas, signed lower right, "Leighton Jones", European dock scene with boats, in gallery wrap frame	100.00
198.	CABINET Medium stain and painted wood, magazine rack	25.00
199.	MISCELLANEOUS (2) Sets golf clubs, with bags; assorted golf bags; step ladder; assorted household items	100.00
	TOTAL FOR WEST GARAGE:	\$2,225.00

EAST GARAGE

200.	MISCELLANEOUS Mica cabinet - no commercial value; step ladder; cleaning equipment; vases; shredder	\$30.00
201.	REFRIGERATOR Amana, top freezer, red, 18 cubic foot, Model No. ATF1822MRH00	75.00
	TOTAL FOR EAST GARAGE:	\$ 105.00

PATIO / POOL AREA

202.	PATIO FURNITURE Woodard, brown powder coated aluminum with sling seating, consisting of (2) double gliders, serving cart, (6) dining arm chairs, oval dining table/umbrella, (8) swivel bar stools, (2) ottoman, (4) chaise lounges, (3) side tables	\$2,000.00
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SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

203.	METAL STATUARY		2,800.00
-	(2) Metal cranes, 5' and 6'	400.00	
-	(3) Cherubs on a swan	300.00	
-	(3) Children on a log fishing	300.00	
-	Angel holding fish	100.00	
-	Seated boy on stump with fishing pole	300.00	
-	Nude woman on chaise, Leonardo Rossi	1,000.00	
-	Golfer holding clubs and lantern	150.00	
-	Young girl dressed in her mother's clothes, Jim Davidson (located at front entrance)	250.00	
204.	PLANTERS		500.00
-	(4) Large pottery with incised decoration	200.00	
-	(2) Mexican, round	100.00	
-	(3) Assorted ceramic frogs and turtle	100.00	
-	Tall pottery with line decoration (front entrance)	50.00	
-	Pottery with fish decoration	50.00	
205.	MISCELLANEOUS		440.00
-	Cast cement pelican	100.00	
-	Metal pedestal	50.00	
-	Cast cement turtle	35.00	
-	Curved cement and tile bench	50.00	
-	Assorted silk flowers - no commercial value	0.00	
-	Cement succulent; (2) ladles; (6) metal watering cans; (2) terracotta clocks; terracotta pot	60.00	
-	Mexican ceramic giraffe	40.00	
-	(2) Mexican sun plaques	70.00	
-	(2) Plastic pots with silk plant	35.00	
	TOTAL FOR PATIO / POOL AREA:		\$5,740.00
	TOTAL FOR LIONS HEAD LANE:		\$36,270.00

2494 SOUTH OCEAN BLVD, BOCA RATON, FL

ELEVATOR AREA

206.	ARM CHAIRS (2) Tan leather, wood legs, designed by Umberto Assnago for Giorgetti	\$600.00
207.	CONSOLE TABLE Rectangular marble top, chrome "U" shape support	150.00
208.	OCCASIONAL TABLE Brown metal, circular top, shaped base	50.00
209.	MISCELLANEOUS Painted fabric sun; pewter bowl; artificial arrangement with ceramic vase	40.00
	TOTAL FOR ELEVATOR AREA:	\$ 840.00

LIVING / DINING AREA

210.	PAINTING - 48" X 48" sight size Oil on canvas, signed lower left, "R. A. Braudes", landscape with abstract squares, in gold wood frame	\$250.00
211.	WALL UNIT Dark stain oak, three cabinets, two open shelves NOTE: Attached to wall	500.00
212.	ELECTRONICS <ul style="list-style-type: none"> - Television - 46", Samsung, LCD, model no. LNT4665 FX/XAA, 2007 - Bose AV18 Media Center, with subwoofer and (5) speakers - Dish box, VIP 822 DVR - not owned 	450.00 150.00 300.00 N/A
213.	MISCELLANEOUS DECORATIVE ITEMS (3) Wood picture frames on stands; (3) vases; candlestick; vase; bowl; floor vase with artificial arrangement	75.00
214.	MIRROR - 23" X 21" Jay Strongwater, enameled birds and butterflies, style no, SHM3012455	2,000.00
215.	SECTIONAL SOFA Beige upholstery, square form, "L" shape, with accessory pillows, rear wood shelving, Bowetapi	400.00
216.	COCKTAIL TABLE Square glass top, chrome supports, smoked glass base	150.00

SIMON L. BERNSTEIN PAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

217.	AREA RUG - 7' X 5' Wool, light tan with black stripes, made in India		30.00
218.	CANDELABRA - 7" X 30" Jay Strongwater, 54/250, branches with leaves and butterflies		1,000.00
219.	TUB CHAIRS (2) Beige leather with dark stain wood trim, by Montbel, with accessory pillows		400.00
220.	END TABLE Circular glass mirror top, metal tulip base, by Arteriors		100.00
221.	FLOOR LAMP - 75" Designed by Orlando Favaretto, (5) gooseneck lamps, chrome body, plastic shades, by De Majo		200.00
222.	MISCELLANEOUS (4) - (2) Orange glass, (1) black and white terracotta, all with artificial arrangements - Artificial arrangement, in glass vase	100.00 25.00	125.00
223.	TILES (7) Multicolor abstract geometric designs, verso reads, "Lineage Tile"		175.00
224.	SOFA AND OTTOMAN Designed by Rick Lee, rust leather upholstery, symmetrical form, "Arclounge" by American Leather		300.00
225.	END TABLE - 18" X 10" X 12" Circular top, appears to be petrified wood, tripod tapered leg base		250.00
226.	PLANT STAND Polished gray metal, square form, single shelf		50.00
227.	MISCELLANEOUS Artificial arrangement in glass vase; black metal candlestick		40.00
228.	DINING TABLE - 72" diameter Circular glass top, circular six legged metal base		250.00
229.	DINING CHAIRS (8) Designed by Chi Wing Lo, tan leather back and seat, maple trim and legs, by Giorgetti		1,200.00
230.	ARTIFICIAL ARRANGEMENT In white glazed pot		20.00
231.	MIRROR - 84" X 48" Silver wood, wavy form, rectangular mirror plate		150.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

232.	SIDE TABLE Designed by Fabio Di Bartolomei, circular glass top, twist glass support, on wood base, by "Fiam", Italy	200.00
233.	VASE Painted frosted glass with artificial arrangement CONDITION: Paint loss	5.00
234.	FLOOR CANDLESTICKS (3) Dark stain wood, Arts and Craft style	30.00
235.	SCULPTURE - 92" Wood, resin, glass, folk art style, painted and decorated board, with glass inset and resin base	100.00
236.	CONTENTS OF HALL BATH Mirror - 28"x 24", gold wood, beveled mirror plate; (2) wall sconces; (2) artificial arrangements in pots	75.00
	TOTAL FOR LIVING / DINING AREA:	\$8,525.00
	MASTER BEDROOM	
237.	PAINTINGS (2) - 18" X 14" sight size Larry Laslo, American, (20 th - 21 st Century) Picasso style figures, in wood frames	\$600.00
238.	PAINTING - 30" X 43" sight size Kirt G. Brown, American, (20 th - 21 st Century) Oil on board, titled, "River Bend" signed lower right, "Kirt G. Brown", riverscape, in silver wood frame	150.00
239.	SOFA Tan leather, single arm, loose cushion back and seat, polished metal legs	200.00
240.	OCCASIONAL TABLE Circular glass top, painted metal base	40.00
241.	VASE Blown glass, brown color, bulbous form, with artificial arrangement	25.00
242.	FLOOR LAMP Gray metal base and body, square beige fabric shade	75.00
243.	DOUBLE DRESSER Medium stain wood veneer, rectangular top, six drawers with metal pulls	250.00
244.	TELEVISION - 40" Samsung, LCD, model no. LN40A650S1FXZA, 2008	150.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

245.	BED Medium stain wood veneer and polished metal, king size, two built in night stands, together with mattress, box spring and frame	350.00
246.	LAMPS (2) Plastic and brushed metal, square form, gray fabric shade, by Anthony	80.00
247.	PAINTING - 17" X 16" sight size Kirt G. Brown, American, (20 th - 21 st Century) Oil on board, titled, "Forever", signed lower right, "Kirt G. Brown", landscape with trees, in silver wood frame	100.00
248.	CONTENTS OF BATH Assorted vases; flower arrangements; bathroom accessories	25.00
	TOTAL FOR MASTER BEDROOM:	\$2,045.00
	NORTHEAST GUEST ROOM	
249.	BED Queen size, together with mattress, box spring and frame, accessory pillows	\$75.00
250.	SIDE TABLE Demilune, glass top, black and brown metal base, single shelf	60.00
251.	LAMP Brass and leather, oval body, beige fabric shade	40.00
252.	PRINTS (4) Color halftones, assorted tropical subjects, in wood frames	60.00
253.	CHEST OF DRAWERS Light stain wood, pinched waist, seven drawers	100.00
254.	ARTIFICIAL ARRANGEMENTS (2) Roses, in glass vase; lilac flowers in green bowl	35.00
255.	END TABLE Circular wood top, gray metal base	30.00
256.	LOUNGE CHAIR Black leather and tubular steel, recliner, with matching ottoman	100.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

257.	FLOOR LAMP Chrome, adjustable	15.00
TOTAL FOR NORTHEAST GUEST ROOM:		\$ 515.00
KITCHEN / FAMILY AREA		
258.	PAINTING -- 60" X 36" sight size Oil on canvas, abstract square, yellow, beige, brown, no apparent signature, in gallery wrap frame	\$100.00
259.	TREADMILL Life Fitness, T3.0	75.00
260.	SOFA Beige leather, two seats with attached circular glass table and lamp	300.00
261.	NESTING TABLES (3) Maple tops, triangle form, tripod base	75.00
262.	MIXED MEDIA (2) -- 16" X 16" sight size Scott Hile, American (20 th - 21 st Century) Abstracts, titled "Shifting gears", "Germination", pencil signed lower right, "S. Hile", in gold wood frame	100.00
263.	COCKTAIL TABLE Multi-pane rectangular glass tops on metal supports, rectangular wood base, metal legs	250.00
264.	MISCELLANEOUS Pewter tray; (3) artificial arrangements in vases; "Athletic Club" plate; fish tray; bowl; assorted books	75.00
265.	AREA RUG -- 6' X 8' Dhurrie, flat weave, geometric design	35.00
266.	PRINTS (2) Color halftone, abstract, in silver wood frames CONDITION: Faded -- no commercial value	0.00
267.	DECANTERS (2) Clear glass	50.00
268.	TOP SHELF	55.00
	- (2) Miscellaneous Asian style bowls	20.00
	- Shallow glass bowl - 11", with decoration in relief	15.00
	- Asian style bowl, George Briard	20.00

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

269.	SECOND SHELF		40.00
	- (8) Glass and metal shakers	10.00	
	- 9" - Glass religious object	10.00	
	- Cream jug and covered sugar on plate	20.00	
	- Cut glass bowl, chips, imperfections - no commercial value	0.00	
270.	THIRD SHELF		90.00
	- (2) Bavarian plates with cups	15.00	
	- (2) Laure Japy plates - 12", green trim, decorative center	15.00	
	- (8) Laure Japy plates - 12 1/2", full color center	60.00	
271.	FOURTH SHELF		85.00
	- (5) Tulp flutes - 8"	25.00	
	- (8) Martinis, clear glass bowl, green bubble base	40.00	
	- (4) Martinis, clear glass bowl, twist glass stem	20.00	
272.	BOTTOM SHELF		25.00
	Serving platter, with matching dip bowl, "China"		
273.	TELEVISION - 40"		150.00
	Samsung, LCD, model no. LNT4065FX, 2008		
274.	POT		10.00
	Terracotta		
275.	BAR STOOLS (6)		240.00
	Maple with polished steel support, fabric pillow back with upholstered seat, by Heltzer		
276.	SERIGRAPH - 33" X 23" sight size		50.00
	Janet Bauman, American (20 th - 21 st Century)		
	Abstract, Resten Series, I2P-1, pencil signed lower right, "J. Baughman ©2000", in silver wood frame		
277.	DINNERWARE		110.00
	Laure Japy, consisting of (6) plates - 12"; (8) plates - 9"; (8) bowls - 9"		
278.	MISCELLANEOUS KITCHENWARE		150.00
	Assorted everyday dinnerware, glassware, cookware, small appliances		
	TOTAL FOR KITCHEN / FAMILY AREA:		\$2,065.00
	NORTHWEST GUEST ROOM		
279.	WALL MOUNTED SHELF UNIT		\$150.00
	Medium stain wood, two panels, adjustable shelves		

SIMON L. BERNSTEIN FAIR MARKET VALUE APPRAISAL - EFFECTIVE DATE SEPTEMBER 13, 2012

280.	MISCELLANEOUS ON SHELF UNIT (5) Wood artist mannequins; (2) hurricane candle holders; (2) artist signed pottery vases, brown and tan; (4) assorted vases; artificial plant in pot	100.00
281.	LOUNGE CHAIR AND OTTOMAN Tan leather, art deco style	250.00
282.	NIGHTSTANDS (2) Light stain wood, two drawers, tapered legs	80.00
283.	LAMPS (2) Gold and silver wood, bulbous stepped form, silver paper shade	70.00
284.	BED Polished metal headboard and footboard, full size, together with mattress, box spring and frame	75.00
285.	LITHOGRAPHS (3) - 10" X 5" Abstracts, Geometric "J", Geometric "T", Geometric "H", illegibly pencil signed lower right, in silver frames	60.00
286.	MISCELLANEOUS Green vase with dried branches; color halftone geometric abstract in wood frame	40.00
	TOTAL FOR NORTHWEST GUEST ROOM:	\$ 825.00
	BALCONY	
287.	OUTDOOR FURNITURE Brown Jordan, consisting of (4) chaise lounges, (2) end tables CONDITION: Pitted	\$50.00
	TOTAL FOR BALCONY:	\$ 50.00
	TOTAL FOR SOUTH OCEAN BLVD:	\$14,865.00
	REPORT TOTAL:	\$51,135.00

SUMMARY

7020 Lions Head Lane, Boca Raton, FL

FOYER	\$2,455.00
LIVING AREA	4,775.00
POWDER ROOM	225.00
DINING AREA	4,565.00
KITCHEN	2,115.00
FAMILY ROOM	4,685.00
POWDER ROOM 2	120.00
WEST HALL	1,475.00
FIRST FLOOR NORTHWEST GUEST ROOM	600.00
FIRST FLOOR WEST GUEST ROOM	605.00
EAST SITTING ROOM	995.00
STAIRWELL	100.00
STUDY	2,125.00
UPSTAIRS WEST HALL	155.00
WEST UPSTAIRS BATH / CLOSET	225.00
WEST UPSTAIRS BEDROOM	2,240.00
NORTH UPSTAIRS GUEST ROOM	220.00
SOUTH UPSTAIRS GUEST ROOM	520.00
WEST GARAGE	2,225.00
EAST GARAGE	105.00
PATIO POOL AREA	5,740.00
TOTAL FOR LIONS HEAD LANE:	\$36,270.00

2494 South Ocean Blvd., Unit C-5, Boca Raton, FL

ELEVATOR AREA	\$840.00
LIVING / DINING AREA	8,525.00
MASTER BEDROOM	2,045.00
NORTHEAST GUEST ROOM	515.00
KITCHEN / FAMILY AREA	2,065.00
NORTHWEST GUEST ROOM	825.00
BALCONY	50.00
TOTAL FOR SOUTH OCEAN BLVD.:	\$14,865.00
REPORT TOTAL:	\$51,135.00

Robert A. Hittel, ASA, ISA AM

**Accredited Senior Appraiser American Society of Appraisers
Accredited Member International Society of Appraisers**

**Robert A. Hittel Appraisal Services, Inc.
3038 North Federal Highway Building I
Fort Lauderdale, Florida 33306**

Education

**USPAP – Uniform Standards of Professional Appraisal Practice
1994, 1998, 2002, 2006, 2010, 2012**

Whitehall Seminars – 2007

Antique Pottery and Porcelain Identification
Fakes and Frauds of the 19th and 20th Centuries
Silver and the Modernist Movement
Wood Identification

International Society of Appraisers – Appraisal Courses

The Appraisal of Japanese Prints (2011)
Requalification Certification Course (2011)
"Books for the Generalist" (Webinar, wrote and presented 2010)
The Appraisal of Fine Art (2008)
The Appraisal of Antiques and Residential Contents (2005)
ISA Professional Development Program (2005)

American Society of Appraisers – Appraisal Courses

Appraising Oriental Rugs (2002)
Instructors Course (2003)

American Association of Appraisers – Appraisal Courses

IRS Rules and Regulations (2001)

Annual Conference Attendance

International Society of Appraisers
Nashville, Tennessee (2011)
Charleston, South Carolina (2009)
Fort Worth, Texas (2007)
Santa Fe, New Mexico (2006)
American Society of Appraisers
Tampa, Florida (2003)

University of South Florida, Tampa, Florida

Bachelor of Arts Degree (1974)

Experience

Personal Property Appraiser (1990 - Present)

Rare Books, Maps, Manuscripts, Autographs, Antiques and Residential Contents, Machinery and Equipment

Rare Book Shop Owner (1974-2005)

Specializing in Americana, sporting, fine bindings, first editions

Professional Memberships

American Society of Appraisers - Senior Member - 1990 - present

Personal Property - Classified Specialties - Rare Books

South Florida Chapter - Secretary, Vice President, President 2000-2003

International Society of Appraisers - Accredited Member - 2005 - present

Personal Property - Antiques and Residential Contents, Fine Art

Florida Antiquarian Booksellers Association - founding member

Vice President 2001-2003, 2005-2006, 2008-2009, board member 2009-2012

Diane Marvin, ISA CAPP

Certified Appraiser of Personal Property

Certifications Certified Appraiser of Personal Property (CAPP)

Awarded the CAPP designation in Antiques and Residential Contents (ARC) by the International Society of Appraisers (ISA). CAPP is the Society's highest level of recognition, and fewer than 150 appraisers in the US and Canada have attained this professional achievement. Certified appraisers must complete a long-term, intensive course study in appraisal principles, pass the examinations on the theory and practice of professional appraising, as well as ethical standards of practice and legal considerations. (January 2008)

USPAP - Uniform Standards of Professional Appraisal Practice

Successfully completed a 15-hour course and examination on the Uniform Standards of Professional Appraisal Practice (USPAP), the Congressionally-recognized set of appraisal standards promulgated by The Appraisal Foundation. Completed March 28, 2012, effective through March 28, 2017.

Education International Society of Appraisers - Core Courses

Course 101 - Appraisal Theory & Principles, Value & Market Definition
Appraisal Uses, Federal Regulations

Course 102 - Appraisal Ethics, USPAP, ISA Appraisal Report Writing
Standard, Identification & Authentication, Market & Value Research,
Legal Issues

Course 103 - Business Practices, Appraisal Techniques, Practical Appraisal
Report Writing

Course 104 - Advanced Appraisal Theory and Report Writing

Asian Art Seminar (2009)

The Appraisal of Antiques and Residential Contents
ISA Professional Development Program (2003)

The Appraisal of Oriental Rugs (2003)

Mandatory ISA Re-qualification Program, successful completion (2001) (2008)

ISA Re-qualification Core Course Review (2000) (2006)

American Society of Appraisers

Annual Conference, attended one day, Orlando, FL (2009)

Course 303 - Appraisers As Expert Witnesses (2002)

Appraising Oriental Rugs (2001)

Antique Clocks & Watches (2001)

New Orleans Antiques Forum (2009)

**Education
Continued**

Tuscaloosa Antiques Symposium (2007, 2009)

**Whitehall at the Villa Antiques Seminar
Wood Identification (2007)**

Annual Conference Attendance - International Society of Appraisers

Tempe, AZ (2012)

Santa Fe, NM (2006)

Nashville, TN (2011)

Atlanta (2004)

Toronto, Canada (2010, 2000)

Philadelphia, PA (2003, 1990)

Charleston, SC (2009)

Washington, D.C. (1997)

Baltimore, MD (2008)

Boston, MA (1994)

Fort Worth, TX (2007)

Chicago, IL (1992)

**Bloomsburg University, Bloomsburg, Pennsylvania
Bachelor of Arts Degree (1979)**

Experience

Personal Property Appraiser (1989 - Present)

Specialty: Antiques and Residential Contents (ARC), antique and used furniture, fine and decorative art, crystal, silver, porcelain, textiles, collectibles, office equipment, liquidations, consultations. Appraisals prepared for estate purposes including estate tax, probate and equitable distribution, dissolution of marriage, donation, damage claims, insurance, and bankruptcy.

Auction Gallery of the Palm Beaches, West Palm Beach

Observed the sale of furniture, antiques, art and collectibles in the South Florida market place

Guest Appraiser

Boca Raton Children's Museum; Hibel Museum of Art, Jupiter; The von Liebig Art Center, Naples; Delray Beach Historical Society; City of Pembroke Pines

Antique Shop Owner (1984 - 1991)

Specializing in American antique furniture, American textiles, silver, ceramics and decorative arts

Assistant Curator

Barrington Museum of American Folk Art, Delray Beach, Florida
Special Exhibits and School Programs

**Organizations
Memberships**

International Society of Appraisers

Certified Member, ISA-CAPP (2008 - Present)

Accredited Member International Society of Appraisers, ISA-AM (2003 - 2008)

Member International Society of Appraisers (1989 - 2003)

Foundation for Appraisal Education (2009 - Present)

Vice President of FAE Board of Directors and Scholarship Director

The Foundation for Appraisal Education is a not-for-profit organization formed to promote the advancement of education related to personal property appraising.

Organizations	Member South Florida / Greater Miami Chapter, ISA (1990 - Present)
Memberships	Vice President / Program Chairman (1990 - 1992) (2004)
Continued	Past President (1992 - 1993)
	Other
	International Ivory Society
	The National Association of Watch & Clock Collectors, Inc.
	The International Paperweight Society
Qualified as	Federal Bankruptcy Court - Fort Lauderdale, Florida
Expert	Circuit Civil Court Broward County
Witness	Circuit Civil Court Palm Beach County
	<ul style="list-style-type: none">• Main Judicial Complex, West Palm Beach• North County Courthouse, Palm Beach Gardens• South County Courthouse, Delray Beach
Lectures	<u>Topics:</u>
	<ul style="list-style-type: none">• "Issues Affecting Appraisers and Their Clients"• "When Do You Need an Appraiser?"• "How to Advise Clients to Prepare a Separate Writing"• "History and Valuation of Dedham Pottery"• "History and Valuation of Antique and Contemporary Glass Paperweights"• "American Quilts: 18th - 20th Century"• General antiques and collectibles; antique textiles; American pottery
	<u>Venues:</u>
	<ul style="list-style-type: none">• Historical Museum of Southern Florida, Miami• Boca Raton Historical Society• ISA Fort Lauderdale / Palm Beach Chapter• ISA Miami Chapter (currently South Florida Chapter)• South Broward Estate Planning Council• Northern Trust Bank, Sun Trust Bank, Wachovia Bank• Palm Beach Guardianship Association• Guest lecturer at ISA 1992 and 1994 Annual Conferences• Various organizations in the South Florida area, lectures delivered to attorneys, accountants, bank trust officers, appraisers and individuals
Media	HDTV, Auction HD, "Treasure Seekers", featured specialist, January 2005
Publications	Value This with Brian and Leon, Radio WRNJ, October 2004
	"How To Get An Accurate Appraisal" - <i>Quilt Almanac</i> 1992
	"The Care and Preservation of Antique Quilts" - <i>Quilt Magazine</i> 1986

From: Ben Brown [<mailto:bbrown@matbrolaw.com>]
Sent: Wednesday, April 09, 2014 4:38 PM
To: John Pankauski; Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

John-

I don't believe I got a response to this e-mail, which I think you may have received right after you got back from vacation, and I know how hectic those days are. I have also attached the letter referenced below. I have come upon the attached e-mail, which suggests the (non-jewelry) TPP is or was located at real property owned by the Shirley Bernstein Trust of which Ted Bernstein is the trustee. Please let me know if the (non-jewelry) TPP is secure at those locations, or, if not, where it is and whether I (as Curator) need to take steps to secure it.

Thanks,

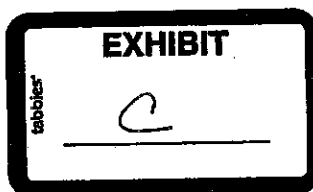
Ben

Thanks.

Benjamin P. Brown, Esq.
625 North Flagler Drive
Suite 401
West Palm Beach, Florida 33401
P: (561) 651-4004, ext. 13
F: (561) 651-4003
bbrown@matbrolaw.com

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Tuesday, March 18, 2014 4:24 PM



To: Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

Hello Ben, and Mary Ellen.

Sure, I'll ask Ted and get back to you, probably tomorrow.

JP

From: Mary Ellen McCarthy [<mailto:memccarthy@matbrolaw.com>]
Sent: Tuesday, March 18, 2014 4:18 PM
To: arose@mrachek-law.com; John Pankauski
Cc: Ben Brown
Subject: Estate of Simon Bernstein

Gentlemen: Please review and respond to Ben Brown concerning the attached letter and the tangible personal property in the above Estate.

Thank you.

Mary Ellen McCarthy
Administrative Legal Assistant
Matwiczyn & Brown, LLP
625 North Flagler Drive Suite 401
West Palm Beach, Florida 33401
(561) 651-4004, extension 11
memccarthy@matbrolaw.com

Robert Spallina

From: Robert Spallina
Sent: Friday, September 14, 2012 2:32 PM
To: 'Ted Bernstein'
Cc: Donald Tescher
Subject: RE: SI
Attachments: image001.png; image002.png; image003.png

Ted – thank you for the heads up. I spoke to Jon and told him that we will meet at an appropriate time in the next couple weeks to go through and review the open litigation matters.

On a separate note, as discussed, you are designated as the successor trustee to SI on your mother's trust document. In this regard, both the residence and the beach condo were titled in the name of her trust. All of the contents in both places are the subject of your father's estate, over which Don and I have been named as Personal Representatives. Please make sure that both homes are secure and that the contents contained therein are protected. As a fiduciary of your mother's trust and during the period of administration of your father's estate, you owe a duty to the ultimate beneficiaries to protect the assets. As we discussed, to the extent that there may be keys to both places in the hands of others, we would suggest that you change the locks so that no one can gain access to either home without your consent. It may be helpful to take pictures and even create an inventory of the contents so that when there is a division of the assets among the family there are no issues.

Again, we are truly saddened by your father's death and are here to help in any way that we can. Please do not hesitate to contact us. If you need anything over the weekend my cell is 561-504-3805.

Speak to you soon.

Sincerely,

Robert (and Don)

Robert L. Spallina, Esq.
TESCHER & SPALLINA, P.A.
4855 Technology Way, Suite 720
Boca Raton, Florida 33431
Telephone: 561-997-7008
Facsimile: 561-997-7308
E-mail: rspallina@tescherspallina.com

If you would like to learn more about TESCHER & SPALLINA, P.A., please visit our website at www.tescherspallina.com

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From: Ted Bernstein [<mailto:TBernstein@lifeinsuranceconcepts.com>]
Sent: Thursday, September 13, 2012 4:46 PM
To: Robert Spallina
Cc: swergoldj@gtlaw.com
Subject: SI

1



TS004584

Robert,

I believe you know Jon Swergold already. Jon represents the companies, SI and myself in several pending litigation matters. We are also dear friends.

Jon will be giving you a call this afternoon and I would appreciate your providing him with SI's trust and estate documents so we can figure out what needs to be done in the litigation matters.

Thanks Robert, I appreciate your concern and support of the family.

Ted

Life Insurance Concepts

Tel: 561-988-8984

Cell: 561-213-2322

www.LifeInsuranceConcepts.com

www.EquityTermInsurance.com

Email: TBernstein@LifeInsuranceConcepts.com



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From: Ben Brown
Sent: Monday, April 14, 2014 10:47 AM
To: John Pankauski
Cc: Mary Ellen McCarthy; arose@mrachek-law.com; Ben Brown
Subject: RE: Estate of Simon Bernstein

I don't think the residence was owned by decedent—I believe one of the trusts owns it (see attached amended inventory)

Benjamin P. Brown, Esq.
625 North Flagler Drive
Suite 401
West Palm Beach, Florida 33401
P: (561) 651-4004, ext. 13
F: (561) 651-4003
bbrown@matbrolaw.com

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Monday, April 14, 2014 10:40 AM
To: Ben Brown
Cc: Mary Ellen McCarthy; arose@mrachek-law.com
Subject: Re: Estate of Simon Bernstein

TPP will remain there

Why don't u take over and get keys?

John J. Pankauski
Pankauski Law Firm PLLC
120 South Olive Avenue
Guaranty 701
West Palm Beach, FL. 33401
(561) 514 - 0900

On Apr 14, 2014, at 10:22 AM, "Ben Brown" <bbrown@matbrolaw.com> wrote:



Thanks John. Can you please confirm with ted that all TPP at Lions Head will remain there, and this if it needs to be moved, as long as I am Curator I will be given sufficient advance notice to arrange for storage?

T&S had the jewelry and the original note (regarding Eliot's house), we took possession of those and they are in our firm's SDB. The Kia title was successfully transferred Friday.

Regards,

Ben

Benjamin P. Brown, Esq.
625 North Flagler Drive
Suite 401
West Palm Beach, Florida 33401
P: (561) 651-4004, ext. 13
F: (561) 651-4003
bbrown@matbrolaw.com

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Thursday, April 10, 2014 12:41 PM
To: Ben Brown; Mary Ellen McCarthy; arose@mrachek-law.com
Subject: RE: Estate of Simon Bernstein

Hello Ben and good afternoon.

Forgive me: I received a response from Mr. Ted Bernstein on March 25th. My bad.

He stated that the tangible personal property is at the residence on Lions Head, but that Tescher & Spallina may have some.

Please let me know if you need anything else.

John J. Pankauski, Esquire
PANKAUSKI LAW FIRM PLLC
ESTATE & TRUST LITIGATION
120 South Olive Avenue
Guaranty 701
West Palm Beach, FL 33401
(561) 514 - 0900

From: Ben Brown [<mailto:bbrown@matbrolaw.com>]
Sent: Wednesday, April 09, 2014 4:38 PM
To: John Pankauski; Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

John-

I don't believe I got a response to this e-mail, which I think you may have received right after you got back from vacation, and I know how hectic those days are. I have also attached the letter referenced below. I have come upon the attached e-mail, which suggests the (non-jewelry) TPP is or was located at real property owned by the Shirley Bernstein Trust of which Ted Bernstein is the trustee.

Please let me know if the (non-jewelry) TPP is secure at those locations, or, if not, where it is and whether I (as Curator) need to take steps to secure it.

Thanks,

Ben

Thanks.

Benjamin P. Brown, Esq.
625 North Flagler Drive
Suite 401
West Palm Beach, Florida 33401

P: (561) 651-4004, ext. 13
F: (561) 651-4003
bbrown@matbrolaw.com

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Tuesday, March 18, 2014 4:24 PM
To: Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

Hello Ben, and Mary Ellen.

Sure, I'll ask Ted and get back to you, probably tomorrow.

JP

From: Mary Ellen McCarthy [<mailto:memccarthy@matbrolaw.com>]
Sent: Tuesday, March 18, 2014 4:18 PM
To: arose@mrachek-law.com; John Pankauski
Cc: Ben Brown
Subject: Estate of Simon Bernstein

Gentlemen: Please review and respond to Ben Brown concerning the attached letter and the tangible personal property in the above Estate.
Thank you.

Mary Ellen McCarthy
Administrative Legal Assistant
Matwiczyn & Brown, LLP
625 North Flagler Drive Suite 401
West Palm Beach, Florida 33401
(561) 651-4004, extension 11
memccarthy@matbrolaw.com

Ben Brown

From: Ben Brown
Sent: Wednesday, June 04, 2014 8:13 PM
To: Eliot Ivan Bernstein
Cc: Ben Brown
Subject: RE: Production

Hi Eliot-

I attached the e-mails I based my statement on to the prior e-mail below. That is the information I have, I have not see anything about a mover, either; I gathered from the Spallina e-mail I attached to the e-mail below TS 4584-5 that the items were already at the St. Andrew's house at that time. I will just seek to have the appraiser confirm all of the items on the appraisal are now at St. Andrews house.

Regards,

Ben Brown, Curator

Benjamin P. Brown, Esq.
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From: Eliot Ivan Bernstein <iviewit@iviewit.tv>
Sent: Wednesday, June 04, 2014 6:31 PM
To: Ben Brown
Cc: Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo

USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.;
tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.; Undisclosed List

Subject: RE: Production

Who are you communicating regarding this that gave you that information, please provide all details of the moving of the properties and by whom, I did not see any costs related to a moving company in the production or any records regarding that? Eliot

From: Ben Brown [mailto:bbrown@matbrolaw.com]

Sent: Wednesday, June 4, 2014 5:08 PM

To: Eliot Ivan Bernstein; Linda McDaniel

Cc: Ben Brown

Subject: RE: Production

Eliot-

My understanding is that whatever was in the condo and at St. Andrew's is now at St. Andrew's. But I will confirm.

Regards,

Ben Brown, Curator

Benjamin P. Brown, Esq.
625 North Flagler Drive
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West Palm Beach, Florida 33401
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From: Eliot Ivan Bernstein [mailto:iviewit@iviewit.tv]

Sent: Tuesday, June 03, 2014 3:48 PM

To: Ben Brown; Linda McDaniel

Cc: Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.; tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.

Subject: FW: Production

Ben, on first glance and I will look a bit deeper at these, what jumps out it that the Estate listed the furniture contents of both the house and condo at 51,135k and that appears to be the amount they listed the furniture on Simon's inventory and accounting as his possessions. The Condo appears to be in her trust but the furnishings and other personal property

appear to have been transferred to Simon on her death. Therefore, the contents of the Condo would be assets of the Estate of Simon, not Shirley or her trust and therefore should be marshaled by you as the Curator as they are listed as an Estate asset of Simon. Thanks, Eliot

From: Ben Brown [<mailto:bbrown@matbrolaw.com>]

Sent: Tuesday, June 3, 2014 3:23 PM

To: Eliot Ivan Bernstein

Cc: Ben Brown; Linda McDaniel

Subject: RE: Production

Eliot-

Linda can confirm, but I am pretty sure all the documents we received from T&S were copies, other than the promissory note referenced in the attached e-mail. We have the jewelry listed on the appraisal in the firm's SDB. JPM and SUB have sent the documents to transfer the accounts there (checking and IRA). The Curator has access to the SUB account, it was used to pay the fees for the Curator (and costs associated with the Kia transfer, to reimburse advances as shown on this firm's invoice).

Regarding the Kia, it was not listed on the inventory, which is one of the reasons the Curator asked for leave to transfer it to your son; your position was that it had been a pre-death gift (and you provided facts to support that). Ted's position is that your father held title, so it should be considered a distribution from the Estate to your son's sub-trust. Those positions were not resolved by the Court, instead the Court permitted the Curator to take actions to transfer it to your son's name, and the order reserved determination of your and Ted's competing positions for later. The documents surrounding those proceedings initiated by the Curator, which you have, would be the only documentation at this time.

This is what I have on the furniture (attached). I can ask counsel to allow inspection of the TPP, or failing that move for a Court Order, but it would probably (likely) be better and cheaper to have the appraiser go back in there and confirm it is all there.

Regarding the condominium, it apparently was titled in the name of Shirley's Trust, and was not an Estate asset (see attached Spallina e-mail TS 4584-5).

Linda- so we all know the source of documents provided to Eliot, please start CUR bates stamping the documents I provide via e-mail, starting with these and numbering sequentially. Thank you.

Regards,

Ben Brown, Curator

Benjamin P. Brown, Esq.
625 North Flagler Drive
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West Palm Beach, Florida 33401
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From: Eliot Ivan Bernstein [<mailto:iviewit@iviewit.tv>]

Sent: Tuesday, June 03, 2014 11:23 AM

To: Ben Brown

Cc: Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.; Andrew R. Dietz @ Rock It Cargo USA; tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.

Subject: Production

Ben,

Thank you for your document production. However, the documents were scanned in black and white and not color and therefore it is impossible to tell which ones are original and which are photocopies. Can you please rescan in color or send me the color files if you have them and please note in a log those documents that you believe are the original documents that were provided to you by Tescher and Spallina. With so much FRAUD and FORGERY and ALTERCATION of documents already evidenced in these matters this is of utmost importance that we know what kind of document has been tendered. Also, please provide an accounting of all the estate assets in your possession at this time that were transferred, including the Jewelry and Furniture that was listed in the appraisals, etc. in detail and note any missing items. Also, I did not find yet any information regarding the distributions taken of assets by any party, including information relating to the alleged transfer of the KIA to my son or any information listing that it was ever even an asset of the Estate that was distributed at all. I believe much of my father's personal and business items are not listed and I think we should take a walk through of his home and his office to see if they are still there or have been removed. I believe the Condominium was sold but have never received any transaction details or accountings but I believe the furniture was an asset of Simon's that I am not sure where that might have gone. Thanks ~ Eliot

Eliot I. Bernstein
Inventor
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