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

PROBATE DIVISION

CASE NO.: 502014CP002815XXXXSB (IY)

OPPENHEIMER TRUST COMPANY

OF DELAWARE, in its capacity as

Resigned Trustee of the Simon Bernstein

Irrevocable Trusts created for the benefit

of Joshua, Jake and Daniel Bernstein,

Petitioner,

vs.

ELIOT AND CANDICE BERNSTEIN,

in their capacity as parents and natural

guardians of JOSHUA, JAKE AND

DANIEL BERNSTEIN, minors,

Respondents.

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_/

**OBJECTION TO FINAL ACCOUNTING; PETITION FOR FORMAL, DETAILED, AUDITED AND FORENSIC ACCOUNTING AND DOCUMENT PRODUCTION**

Respondents, Eliot Ivan Bernstein and Candice Michelle Bernstein, on behalf of their minor children ("Respondents"), and where the minor children are qualified beneficiaries, hereby Objects in entirety to the Oppenheimer Trust Company of Delaware, “Final Accountings (for the period July 30, 2010 through May 26, 2014) for the following trusts:

1. The Daniel Bernstein Irrevocable Trust Dated September 7, 2006 (Exhibit A);
2. The Jake Bernstein Irrevocable Trust Dated September 7, 2006; (Exhibit B)
3. The Joshua Bernstein Irrevocable Trust Dated September 7, 2006; (Exhibit C)

put forth by the former resigned alleged Successor Trustees, Oppenheimer Trust Company of New Jersey dba Oppenheimer Trust Company of Delaware, and their counsel Steven A. Lessne, Esq. as permitted by Florida Probate Rule 5.401. OBJECTIONS TO PETITION FOR DISCHARGE OR FINAL ACCOUNTING and any other germane statutes and in support thereof, Respondents allege as follows:

**BACKGROUND**

1. That

**GENERAL OBJECTIONS TO FINAL ACCOUNTING**

1. Object that no individual or partner has signed or dated the purported accounting from Morrison, Brown, Argiz & Farra, LLC (MBAF) and no one has signed the purported accounting from the resigned Trustee Oppenheimer Trust Company.
2. Object that there are no prior accountings attached for any of the 3 trusts from their date of alleged inception on September 07, 2006.
3. Object that there is not legally executed trust documents attached for the trusts and none have been provided to beneficiaries upon repeated demands for fully executed documents. EXHIBIT \_\_ - Lessne / Eliot / Craig Correspondences The trust documents are not fully executed, one is missing signature pages entirely for Daniel Bernstein, Trustees named in the document conflict each other and more.
4. Object that there are no prior legally required accountings at change of Trusteeship or any prior accountings to Oppenheimer.
5. That the trusts listed in this complaint by Oppenheimer do not match the statements the monies are withdrawn from, they are funds from accounts held by the SIMON BERNSTEIN IRREVOCABLE TRUST U/A 9/7/06
6. Trustees for the 3 trusts are alleged to be:
   1. Traci Kratish, Esq./CPA – Alleged original trustee,
   2. Steven Greenwald, Esq. – Alleged original trustee. The 3 trusts have conflicting statements on Page \_\_ and Page\_\_\_, naming Greenwald as original trustee despite Kratish being named on Page 1.
   3. Larry Bishens, Esq. – Alleged original named Successor Trustee to Steven Greenwald, Esq.,
   4. Stanford Trust Company – Alleged Successor Trustee,
   5. Oppenheimer Trust Company of New Jersey – Alleged Successor Trustee,
   6. Oppenheimer Trust Company of Delaware – Alleged Successor Trustee,
   7. Unknown, Successor to Oppenheimer of Delaware who resigned as Successor Trustee, to be determined by this Court.
7. Object that there are no trust tax returns attached for any years provided.
8. Object globally that all starting and ending balances entries are unreconcilable due to the failure to attach prior year accountings to this final accounting that accounts only for a portion of the trusts existence.

**specific Objections TO FINAL ACCOUNTING**

**Daniel Bernstein**

**Summary Page**

1. Object to the Summary Page in toto in that it accounts only for the Period 07/30/2010 Through 05/26/2014 and has no account history prior to that time September 07, 2006 when the trust is alleged to have been funded.
2. Account balances beginning and ending cannot be confirmed without prior accounting information to validate them thereby making the whole accounting flawed and unreconcilable.
3. Object there is no financial information, physical evidence, tangible things or backup relating to the Summary that were provided with the final accounting that evidence, support or relate to the summary. This fails to provide an accounting according to generally accepted accounting principles and there is no way for the beneficiaries to determine the validity of any of the summary accounting as it is merely numbers on a page for a limited period.
4. Object there is no financial information, physical evidence, tangible things or backup relating to the Receipts that were provided with the final accounting that evidence, support or relate to the Receipts. This fails to provide an accounting of receipts according to generally accepted accounting principles and there is no way for the beneficiaries to determine the validity of any of the receipt accounting as it is merely numbers on a page for a limited period.

**RECEIPTS OF PRINCIPAL**

**Receipts Subsequent to Inventory**

**(Valued when received)**

Pages 1-2 – Receipts

1. Object there is no receipt information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
2. Object to the Receipts Pages in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
3. Object to Receipts in toto as here are no actual receipts attached to confirm or deny any of the proposed numbers.
4. 09/20/2010 LIC Holdings Inc 6 Units - $0.00
   1. Object. No accounting for LIC Holdings Inc. has been provided to the beneficiaries of these trusts since its inception and in the Estate of Simon where they are listed as part of the Amended Inventory as “N/A.” Ted Bernstein has refused all requests to turn over these records for over two years to beneficiaries of these trusts and beneficiaries of Simon’s Estate.
   2. No tax returns attached.
   3. See Exhibit A – Eliot Letters to Oppenheimer requesting information be gathered by them as alleged Trustee for the beneficiaries. Repeated demands for the accounting have failed.
5. 09/20/2010 Bernstein Family Realty LLC (33% interest) - $(36,667.00)
   1. Object no historical accounting for the entity.
   2. Object no tax returns attached for any years to determine what assets were held so object to valuation.
6. 09/20/2010 Bernstein Family Realty LLC (33% interest) - 1st Mortgage - (36,667.00)
   1. Object. No historical accounting for this mortgage since inception.
7. 09/20/2010 Bernstein Family Realty LLC (33% interest)- 2nd Mortgage – (121,667.00)
   1. Object non perfected mortgage and no promissory note.
   2. Object no accounting for this loan since inception.

**GAINS AND LOSSES ON SALES AND OTHER DISPOSITIONS**

Pages 3-17 / Net Gain (or Loss) on Sales or Other Dispositions

1. Object there is no Net Gain (or Loss) on Sales or Other Dispositions information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
2. Object to the Net Gain (or Loss) on Sales or Other Dispositions Pages in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
3. Object to Net Gain (or Loss) on Sales or Other Dispositions in toto as there are no actual receipts attached to confirm or deny any of the proposed numbers.

**OTHER RECEIPTS ALLOCABLE TO PRINCIPAL**

**Income Taxes - Refunds (Prin)**

**Miscellaneous**

Page 18 / Other Receipts

1. Object regarding the following tax entries. There are no copies of checks or tax returns to support the accounting.
   1. 01/03/2011 2009 Federal Fiduciary Tax Refund - Check Dtd 12/28/2010 - $ 2,729.00
   2. 01/20/2011 2008 Federal Fiduciary Tax Refund - $25,569.82
   3. 10/24/2011 2010 Federal Fiduciary Tax Refund - $2,482.00
   4. 02/12/2014 2010 Federal Fiduciary Tax Refund - $2,613.00
   5. Total Income Taxes - Refunds (Prin) 33,393.82
   6. TOTAL OTHER RECEIPTS - $ 33,393.82
2. Object there is no Income Taxes - Refunds (Prin) information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Income Taxes - Refunds (Prin) entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
4. Object to Income Taxes - Refunds (Prin) in toto as there are no actual copies of IRS forms, checks or returns attached to confirm or deny any of the proposed numbers.

**DISBURSEMENTS OF PRINCIPAL**

Page 19 / Accounting Fees

1. Object regarding the Accounting Fees entries. There are no copies of bills or work product, including returns to support the accounting.
2. Object there is no Accounting Fees information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Accounting Fees entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.

Pages 19-20 / Fiduciary Fees

1. Object regarding the Fiduciary Fees entries. There are no copies of bills or work product, including returns to support the accounting.
2. Object there is no Fiduciary Fees information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Fiduciary Fees entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.

Page 20 / Income Taxes

1. Object regarding the Income Taxes entries. There are no copies of checks or tax returns to support the accounting.
2. Object there is no Income Taxes information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Income Taxes entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
4. Object to Income Taxes in toto as there are no actual copies of IRS forms, checks or returns attached to confirm or deny any of the proposed numbers.

**DISTRIBUTIONS OF PRINCIPAL FOR BENEFICIARIES**

Pages 21-27 / Distributions for Beneficiaries

1. Object regarding the Distributions for Beneficiaries. There are no copies of receipts or back up information to support the accounting.
2. Object there is no Distributions for Beneficiaries information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Distributions for Beneficiaries entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
4. Object to Distributions for Beneficiaries in toto as there are no actual copies of IRS forms, checks or returns attached to confirm or deny any of the proposed numbers.

**PRINCIPAL BALANCE ON HAND**

Page 28 / Principal Balance on Hand

1. 09/20/2010 LIC Holdings Inc 6 Units - $0.00
   1. Object. No accounting for LIC Holdings Inc. has been provided to the beneficiaries of these trusts since its inception and in the Estate of Simon where they are listed as part of the Amended Inventory as “N/A.” Ted Bernstein has refused all requests to turn over these records for over two years to beneficiaries of these trusts and beneficiaries of Simon’s Estate.
   2. No tax returns attached.
   3. See Exhibit A – Eliot Letters to Oppenheimer requesting information be gathered by them as alleged Trustee for the beneficiaries regarding LIC. Repeated demands for the accounting have failed.
2. 09/20/2010 Bernstein Family Realty LLC (33% interest) - $129,699.59
   1. Object no historical accounting for the entity.
   2. Object no tax returns attached for any years to determine what assets were held so object to valuation.
3. 09/20/2010 Bernstein Family Realty LLC (33% interest) - 1st Mortgage - (36,667.00)
   1. Object. No historical accounting for this mortgage since inception.
4. 09/20/2010 Bernstein Family Realty LLC (33% interest)- 2nd Mortgage – (121,667.00)
   1. Object non perfected mortgage and no promissory note.
   2. Object no accounting for this loan since inception.
5. Object regarding the Principal Balance on Hand entries. There is no historical information for the entries.
6. Object there is no Principal Balance on Hand information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
7. Object to the Principal Balance on Hand entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
8. Object to Principal Balance on Hand in toto as there are no actual stock certificates, corporate accounting information, copies of IRS returns to confirm or deny any of the proposed numbers regarding LIC.
9. Object to Mortgages as there are no historical account information regarding them, for example loan payments, etc.

**INFORMATION SCHEDULES**

**Changes in Investment Holdings**

Pages 29-33

1. Object regarding the Changes in Investment Holdings entries. There is no historical information for the entries.
2. Object there is no Changes in Investment Holdings information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Changes in Investment Holdings entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
4. Object to Changes in Investment Holdings in toto as there are no supporting backup documents regarding any of the entries.

**RECEIPTS OF INCOME**

Objection Pages 34-48 / Receipts

**Dividends**

1. Object regarding the Dividends entries. There is no historical information for the entries.
2. Object there is no Dividends information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Dividends entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
4. Object to Dividends in toto as there are no supporting backup documents regarding any of the entries.

**Interest**

**Miscellaneous**

1. Object regarding the Interest entries. There are no copies of checks or tax returns to support the accounting.
2. Object there is no Interest information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Interest entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.
4. Object to Interest in toto as there are no actual copies of IRS forms, checks or returns attached to confirm or deny any of the proposed numbers.

**DISBURSEMENTS OF INCOME**

Objections Page 49 / Accountant Fees

1. Object regarding the Accountant Fees entries. There are no copies of bills or work product, including returns to support the accounting.
2. Object there is no Accountant Fees information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Accountant Fees entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.

Fees and Commissions

Fiduciary Fees

1. Object regarding the Fiduciary Fees entries. There are no copies of bills or work product, including returns to support the accounting.
2. Object there is no Fiduciary Fees information prior to inventory and the time when Oppenheimer Trust Company of New Jersey is alleged to have received trusteeship.
3. Object to the Fiduciary Fees entries in toto in that they account only for the Period 07/30/2010 Through 05/26/2014.

**Distributions for Beneficiaries**

**Income Balance on Hand**

**Combined Balance on Hand**

**Daniel Bernstein Irrevocable Trust**

**For the Period July 30, 2010 through May 26, 2014**

**Disclosure Statements**

1. “Oppenheimer Trust Co accepted appointment as successor trustee on July 30, 2010. No assets were received by Oppenheimer Trust Co for the Jake Bernstein Irrevocable Trust until September 20, 2010.”
   1. Object -
2. “There has been no activity for the Jake Bernstein Irrevocable Trust since May 26, 2014 in the Oppenheimer Trust Co account.”
   1. Object -
3. “33% interest in Bernstein Family Realty LLC - Bernstein Family Realty LLC owns a 100% interest in a personal residence located 2753 N.W. 34th St., Boca Raton, Florida. We are informed that this property is the primary residence of minors, Joshua, Jake, and Daniel Bernstein, and their parents, Eliot and Candice Bernstein. According to the Palm Beach Property Appraiser website, the property was purchased on June 18, 2008 for $360,000. We have received information that there are currently two (2) mortgages secured by the property. The first mortgage is a promissory note dated June 20, 2008, which was amended February 15, 2012 for $110,000. Interest is due annually at 3.5%, and the principal was due June 19, 2014. The second mortgage dated July 9, 2008 for $365,000. The loan terms were not included with the record mortgage in Palm Beach County.”
   1. Object -
4. “To the best of our knowledge, we have reflected the following carrying values for a 33% interest in Bernstein Realty LLC:
   1. Object

* $120,000 - Purchase price of personal residence ($360,000 \* 1/3)
  1. Object
* $ 36,667 - Balance due on first mortgage ($110,000 \* 1/3)
  1. Object
* $121,667 - Balance due on second mortgage ($365,000 \* 1 /3)
  1. Object

PRIOR DOCUMENT DELETE

1. No financial information, physical evidence, tangible things or backup relating to the \_\_\_\_\_\_\_\_\_\_\_\_ were provided with the final accounting that evidence or relate to this transaction for review by Respondent.
2. No financial information, physical evidence, tangible things or backup relating to the “US Treasury (tax refund)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
3. No financial information, physical evidence, tangible things or backup relating to the “Fee Reimbursement from Shirley Bernstein Trust,” including but not limited to, copies of checks and other documentation were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
4. Regarding Note 1 on Schedule A - No financial information, physical evidence, tangible things or backup relating to the Note 1 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
5. No financial information, physical evidence, tangible things or backup relating to the “Required Minimum Distribution from Decedent Simon’s IRA’s,” including but not limited to, JP Morgan account (ending 5007) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
6. No financial information, physical evidence, tangible things or backup relating to the account statements for 2009-2014 of any JP Morgan accounts have been produced at this time for review.
7. No financial information, physical evidence, tangible things or backup relating to the Sabadell account (ending 7176) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
   1. No financial information, physical evidence, tangible things or backup relating to the account statements with Sabadell for 2009-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
8. No financial information, physical evidence, tangible things or backup relating to the JP Morgan account (ending 5220) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
   1. No financial information, physical evidence, tangible things or backup relating to the account statements for JP Morgan for 2009-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

Schedule B

1. No financial information, physical evidence, tangible things or backup relating to the “Fees and Costs” billed by Tescher & Spallina, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
2. No financial information, physical evidence, tangible things or backup relating to the accountings, billings and other information regarding their fees from the period of 2007-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
3. No financial information, physical evidence, tangible things or backup relating to the retainer agreements for Tescher & Spallina, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
4. No financial information, physical evidence, tangible things or backup relating to the “Fees and Costs” billed by Mark R. Manceri, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
5. No financial information, physical evidence, tangible things or backup relating to the accountings, billings and other information regarding Manceri’s fees from the period of 2007-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
6. No financial information, physical evidence, tangible things or backup relating to the Retainer Agreements for Mark R. Manceri, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
7. No financial information, physical evidence, tangible things or backup relating to the documents and information regarding “Bernstein Family Realty, LLC (“BFR”)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
8. No financial information, physical evidence, tangible things or backup relating to the any loans to BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
9. No financial information, physical evidence, tangible things or backup relating to the “cancelled check payable to CASH (written pre death) by Decent” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
10. No financial information, physical evidence, tangible things or backup relating to the documents and information regarding the “interest payment on LLLP Loan (autopay)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
11. No financial information, physical evidence, tangible things or backup relating to the copies of the cancelled check for the interest payment were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
12. No financial information, physical evidence, tangible things or backup relating to the loan documentation were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
13. No financial information, physical evidence, tangible things or backup relating to the documents and information regarding the “American Pioneer Premium (autopay)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
14. No financial information, physical evidence, tangible things or backup relating to the cancelled checks, statements, etc. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
15. No financial information, physical evidence, tangible things or backup relating to the contract this was paid under were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
16. No financial information, physical evidence, tangible things or backup relating to the copy of the “Unknown – Check written pre death” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
17. No financial information, physical evidence, tangible things or backup relating to the “Wells Fargo Interest Payment check (HELOC)” and any account statements or information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
18. No financial information, physical evidence, tangible things or backup relating to the loan or other instrument this interest payment was due from were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
19. No financial information, physical evidence, tangible things or backup relating to the Wells Fargo account were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
20. No financial information, physical evidence, tangible things or backup relating to the “Internal Revenue Service check” and the corresponding tax form that it was paid on were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
21. No financial information, physical evidence, tangible things or backup relating to the “Bank Expense to (close Legacy Account)” and all Legacy accounts held by Decedent, including statements, closing information, etc. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
22. No financial information, physical evidence, tangible things or backup relating to the copy of the Jewelry Appraisal were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

Schedule C

1. No financial information, physical evidence, tangible things or backup relating to the “Required Min. Distribution to Simon Estate Acct JPM (#Ending 5220)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
2. No financial information, physical evidence, tangible things or backup relating to the account documents, statements or information regarding the account were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

Schedule D

1. No financial information, physical evidence, tangible things or backup relating to the “BFR Note 1” and BFR Note 2” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
2. No financial information, physical evidence, tangible things or backup relating to the account documents, statements or information regarding the “accrued legal fees from Simon Bernstein 1995 Insurance Trust payable to the Estate of Simon Bernstein (Note 3)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
3. No financial information, physical evidence, tangible things or backup relating to the copy of the Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
4. No financial information, physical evidence, tangible things or backup relating to the retainer agreements for the services billed to Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
5. No financial information, physical evidence, tangible things or backup relating to the legal fee billings were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
6. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the “Net change in Simon Bernstein IRA (ending 5007) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

SCHEDULE D – NOTES

1. Note 1 – No financial information, physical evidence, tangible things or backup relating to the “Note 1” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
2. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the “autopay months” cited and corresponding bank account information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
3. Note 2 – No financial information, physical evidence, tangible things or backup relating to the “Note 2” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
4. No financial information, physical evidence, tangible things or backup relating to the copies of the billings for these fees to BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
5. No financial information, physical evidence, tangible things or backup relating to the copies of Tescher & Spallina retainer with BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
6. Note 3 – No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
7. No financial information, physical evidence, tangible things or backup relating to the billings for these fees to Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
8. No financial information, physical evidence, tangible things or backup relating to the copies of Tescher & Spallina retainer with Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
9. Note 4- No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the Note 4 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
10. No financial information, physical evidence, tangible things or backup relating to the copies of the $50000 distribution check were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
11. No financial information, physical evidence, tangible things or backup relating to the copies of the statements for the account distribution was taken from were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

SCHEDULE E

1. No financial information, physical evidence, tangible things or backup relating to the furniture appraisal for Boca Home St. Andrews were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
2. No financial information, physical evidence, tangible things or backup relating to the accounting of where any items went were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
3. No financial information, physical evidence, tangible things or backup relating to the furniture appraisal for Boca Condo were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
4. No financial information, physical evidence, tangible things or backup relating to the accounting of where any items went were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
5. No financial information, physical evidence, tangible things or backup relating to the Jewelry appraisals were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
6. No financial information, physical evidence, tangible things or backup relating to the accounting of Jewelry were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
7. No financial information, physical evidence, tangible things or backup relating to the accounting of where any jewelry went were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
8. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the “Secured Promissory Note” for BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
9. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Simon Bernstein IRA account information and Shirley Bernstein IRA account information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
10. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the entry “Due from Bernstein Family Realty” amount of $25000 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner .
11. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the entry “Due from Simon Bernstein 95 Insurance Trust” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner
12. No financial information, physical evidence, tangible things or backup relating to any account documents, statements, valuations, stock certificates, buy-sell or any other information regarding LIC Holdings, Inc. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
    1. That LIC Holdings, Inc. et al. were the companies Simon owned and to this date, per conversations with the Curator, Benjamin Brown, Esq. no records of LIC et al. have been tendered to the Estate. Beneficiaries also have received no records or copies of stock holdings, tax returns, etc. and the company has been listed on the Amended Inventory and Final Accounting as N/A. No Final Accounting can be completed without information on this company and all of Simon’s companies’ holdings, as listed herein and any other unknowns.
13. That requests to Janet Craig of Oppenheimer Trust Company, by LIC Holdings, Inc. shareholders that she is acting as Trustee for the trusts holding the stock for Petitioner’s three minor children has been thus far denied. Thus the Estate and Trusts appear to be denied these suppressed records that Theodore Bernstein appears in control of and which he apparently refuses to release in violation of law.

**From:** Eliot Bernstein [mailto:iviewit@gmail.com]   
**Sent:** Friday, November 8, 2013 11:54 AM  
**To:** 'Craig, Janet'; Hunt Worth ~ President @ Oppenheimer Trust Company (Hunt.Worth@opco.com); William McCabe Esq. @ Oppenheimer Trust Company (William.McCabe@opco.com); 'katie.saia@opco.com'; 'patrick.wade@opco.com'; 'pat.wade@opco.com'  
**Cc:** Caroline Prochotska Rogers Esq. (caroline@cprogers.com); Michele M. Mulrooney ~ Partner @ Venable LLP (mmulrooney@Venable.com); Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. (marcrgarber@gmail.com); Marc R. Garber, Esquire @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C. (marcrgarber@verizon.net)  
**Subject:** RE: Joshua Jacob and Daniel Bernstein Trusts

Janet, while this addresses a small part of my requests in the email sent below, I do not see any reply to the other matters information was requested for, including the information on LIC Holdings.   Did you request the information for LIC Holdings as requested below and if so can you please send me the letters sent to them and their response.   I do also note that Ted and Spallina were copied on your response to my private and confidential email and I ask by what authority and whose direction are you copying this PRIVATE AND CONFIDENTIAL information to these parties on, please address each party separately?  Please confirm that you did not blind copy any other parties on the emails.  In addition to the records for LIC Holdings, please provide the same information for Bernstein Family Realty LLC as requested below for LIC Holdings, as you were Manager and the shares for both are listed under the trusts you are still trustee of.  I am still unclear under what authority you made Ted manager, knowing of the disputes going on and that my children are the owners of the company, as this seems a breach of fiduciary duties and trust.  That you did this after first stating that you were turning over the Manager position to me and then without notice or approval of my family appointing Ted appears preposterous because he volunteered, how was he contacted about volunteering, please provide accurate details into how that occurred and who was involved in the decision.  Did you contact him or he you?

That prior to my father’s passing I am aware of information that he was concerned about his Oppenheimer accounts and these concerns had him making inquiries for accounting of all of his assets, in all of his family members Oppenheimer accounts and personal accounts, as he was concerned the balances were incorrect and did not think his assets were being handled properly and transferred correctly from the various banks they were shuffled to by his brokers from the transition from Stanford Bank (infamous for Sir Robert Allen Stanford Ponzi), to JP Morgan and Oppenheimer, please provide all past records of all Bernstein accounts or letters you may possess in regards to his inquiries immediately prior to his passing regarding the accounts and all of your firms responses.  Also, I was informed that each child had 1.2 shares of LIC Holding and your accounting statement is only reflecting 1, please provide details regarding the discrepancies.  Also, under Bernstein Family Realty you show each child owning 0.334 shares, so collectively 1 share, please clarify how many shares were issued and to whom and when and provide all records and minutes, etc. regarding the stocks?  Also, please provide all records you received from Legacy Bank regarding the prior Legacy Account that was being used to pay my family bills, prior to Spallina redirecting this to you and converting it instead to the children’s school trust funds to pay those bills, instead of Bernstein Family Realty LLC’s accounts.  As I am sure you are aware, Spallina’s Law Firm was involved in fraud and forgery and their notary public was arrested for fraud and this would further make sharing my information with them without my express consent, as my emails maintain confidentiality statements on them as well, and again, for the third time this unauthorized transfer of the records to adversaries of my family seems a gross breach of fiduciary and more.

I will continue to send you all requests for funds since I have yet to see proper papers on the trusts and LLC as they are missing notaries in some instances and other documents you sent are incomplete with missing signatures as mentioned in my prior correspondences and with all this forgery and fraud going on with Spallina et al. it is hard to assess what has transpired in these accounts.  I feel that you have obligations as Trustee and former Manager to verify if these monies and assets have been handled properly and have taken whatever actions and legal actions necessary to protect the beneficiaries you are responsible for and the funds you over sighted.  Please go through this email and the email request below and answer each and every request separately as to how you’re handling each issue.  Finally, if you plan on sending this email to any other parties please get my consent if you are transferring my correspondences.

Eliot

**From:** Eliot Ivan Bernstein [<mailto:iviewit@iviewit.tv>]   
**Sent:** Thursday, October 31, 2013 4:11 PM  
**To:** Craig, Janet; Worth, Hunt  
**Cc:** Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq.; Marc R. Garber, Esquire @ Flaster Greenberg P.C.  
**Subject:** Joshua Jacob and Daniel Bernstein Trusts

Janet, please provide the following based on the information that you sent to me whereby Oppenheimer is the trustee for the trusts for Joshua, Jacob and Daniel. As such under Article 5 (specifically 5.5), accountings must be given to the beneficiary of each trust at least annually (quarterly if a Corporate Trustee is serving). The accountings must show the assets held in trust and all receipts and disbursements.  Other than the 6 shares of LIC Holdings, Inc. stock, I am not sure what other assets there are.  The current trustee has the right to ask prior trustees for an accounting if none was previously provided to you (refer to last sentence of 5.5).  No accountings have been previously provided me or my children. Provide a complete accounting that includes investment accounts, bank accounts, trust tax returns, etc. for all years.  As I am the legal guardian for my children, I am asking for all these as they were supposed to have been provided by you.

There are 6 shares of LIC Holdings Inc. stock in each trust.  Oppenheimer should request on behalf of the trust beneficiaries pursuant to Florida Statute 607.1602 for inspection of the corporate records from LIC Holdings, Inc. The request should include all years from corporate inception to present. Florida Statute 607.1601 describes corporate records:

607.1601 Corporate records.—

(1) A corporation shall keep as permanent records minutes of all meetings of its shareholders and board of directors, a record of all actions taken by the shareholders or board of directors without a meeting, and a record of all actions taken by a committee of the board of directors in place of the board of directors on behalf of the corporation.

(2) A corporation shall maintain accurate accounting records. (at the very least, you should request accounting and financial records of LIC Holdings including income tax returns, general ledgers, balance sheets, P&L statements, bank statements, loan agreements or guarantees)

(3) A corporation or its agent shall maintain a record of its shareholders in a form that permits preparation of a list of the names and addresses of all shareholders in alphabetical order by class of shares showing the number and series of shares held by each.

(4) A corporation shall maintain its records in written form or in another form capable of conversion into written form within a reasonable time.

(5) A corporation shall keep a copy of the following records:

(a) Its articles or restated articles of incorporation and all amendments to them currently in effect;

(b) Its bylaws or restated bylaws and all amendments to them currently in effect;

(c) Resolutions adopted by its board of directors creating one or more classes or series of shares and fixing their relative rights, preferences, and limitations, if shares issued pursuant to those resolutions are outstanding;

(d) The minutes of all shareholders’ meetings and records of all action taken by shareholders without a meeting for the past 3 years;

(e) Written communications to all shareholders generally or all shareholders of a class or series within the past 3 years, including the financial statements furnished for the past 3 years under s. 607.1620;

(f) A list of the names and business street addresses of its current directors and officers; and

(g) Its most recent annual report delivered to the Department of State under s. 607.1622.

Please advise LIC Holdings, Inc. that you are seeking to inspect the records in good faith and for the purpose of determining if misappropriation of corporate assets for improper purposes has previously or is currently taking place.

I will be happy to go to the LIC office on my children's behalf and copy the records requested if they have any problems copying them.  I will provide you with a copy as well.  As my schedule is flexible please make the request with a 5 day notice as the statute requires and I will co-ordinate the time with the secretary in the office or they can have them ready for pick up.

Eliot I. Bernstein

1. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Sabadell Account (ending 7176) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
2. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the JP Morgan account (ending 5220) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
3. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the Stanford Bank accounts and Stanford lawsuit information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
4. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Oppenheimer accounts were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

**OTHER PROBLEMS WITH THE FINAL ACCOUNTING**

1. The 2012 Will and Amended and Restated Trust of Simon may be invalid and have been contested in prior unheard Petitions before this Court and may make the whole accounting nothing more than continued fraud.
2. No financial information, physical evidence, tangible things or backup relating to the any and all fee arrangements, fee agreements, retainer agreements, bills, account statements and settlement sheets that for any attorney who has been paid for rendering services to the Estate were provided with the final accounting to Petitioner.
3. That assets appear missing from the inventory regarding the Jewelry of Simon and Shirley Bernstein with no accounting for their disappearance and in fact, it appears from the records Petitioner has discovered that certain Jewels may have been fenced and replaced with other inferior Jewels.[[1]](#footnote-1)
4. No financial information, physical evidence, tangible things or backup relating to the Boca Raton Beach Condominium at the Aragon, 2494 South Ocean Boulevard, Boca Raton, 33432, including, furnishings, artwork and other possessions were provided with the final accounting to Petitioner and it appears these items vanished.
5. No financial information, physical evidence, tangible things or backup relating to the decedents business possessions for any and all businesses where interest were held by Simon, including the contents of his office located at 950 Peninsula Corporate Circle, Suite 3010, Boca Raton, FL 33487 and the contents of his office at the St. Andrews home were provided with the final accounting to Petitioner.
6. No financial information, physical evidence, tangible things or backup relating to the any life insurance policy or other insurance contract or information were provided with the final accounting to Petitioner and is an asset of the estate as Simon Bernstein was the Owner of the Heritage Union Policy.
7. No financial information, physical evidence, tangible things or backup relating to a VEBA Plan and Trust with the Trustee currently being the LaSalle National Trust Company, N.A. were provided with the final accounting to Petitioner.
8. No financial information, physical evidence, tangible things or backup relating to any IRA or other qualified plan accounts for Simon or Shirley were provided with the final accounting to Petitioner.
9. No financial information, physical evidence, tangible things or backup relating to any federal, state personal, corporate, trust and estate tax returns were provided with the final accounting to Petitioner. That Petitioner and this Court were also informed that no 2012 estate return was done timely for 2012.
10. No financial information, physical evidence, tangible things or backup relating to the any Mortgages and/or Lines of Credit were provided with the final accounting to Petitioner.
11. No financial information, physical evidence, tangible things or backup relating to any insurance loans, withdrawals, etc. were provided with the final accounting to Petitioner. That Petitioner has learned that it is alleged that Simon Bernstein was the owner of the Life Insurance policy and therefore the policy would be an asset of the Estate or those values in the contract. No contract however has been provided either by any party and the insurance company appears to have lost the policy at this time too and thus until this is resolved the accounting appears deficient.
12. No financial information, physical evidence, tangible things or backup relating to any pension /profit sharing plans were provided with the final accounting to Petitioner.
13. No financial information, physical evidence, tangible things or backup relating to the any Sir Allen Stanford Lawsuit Interests of decedent were provided with the final accounting to Petitioner and do not appear on the accounting.
14. No financial information, physical evidence, tangible things or backup relating to the any patent interest holdings for the following intellectual properties either directly or through any corporate interests held by Simon Bernstein were provided with the final accounting to Petitioner:
15. 09/630,939 System & Method for Providing an Enhanced Digital Image File
16. PCT/US00/21211 System & Method for Providing an Enhanced Digital Image File
17. 75/725,802 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
18. 09/630,939 System & Method for Providing an Enhanced Digital Image File
19. PCT/US00/15602 System & Method for Video Playback Over a Network
20. 75/725,805 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
21. 09/630,939 System & Method for Providing an Enhanced Digital Image File
22. PCT/US00/15406 System & Method for Playing a Digital Video File
23. 15406 Part 1 Attachment
24. 15406 Part 2 Attachment
25. 15406 Part 3 Attachment
26. 75/725,806 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
27. 09/522,721 Apparatus & Method for Producing Enhanced Digital Images
28. PCT US00/15408 System & Method for Streaming an Enhanced Digital Video File
29. 75/725,807 IVIEWIT 'YOUR THIRD EYE TO THE WORLD" (THIS MARK IS MISSING PROPER QUOTES June 8, 1999 FILED July 27, 2004
30. 09/587,734 System & Method for Providing an Enhanced Digital Video File
31. PCT/US00/15405 System & Method for Providing an Enhanced Digital Video File
32. 75/725,808 IVIEWIT "YOUR THIRD EYE TO THE WORLD June 8, 1999 FILED July 27, 2004
33. 09/587,734 System & Method for Providing an Enhanced Digital Video File
34. PCT US00/07772 Apparatus & Method for Producing Enhanced Digital Images
35. 75/725,809 IVIEWIT "YOUR THIRD EYE TO THE WORLD June 8, 1999 FILED July 27, 2004
36. 09/587,026 System & Method for Playing a Digital Video File
37. EPO 00938126.0 System & Method for Streaming an Enhanced Digital Video File
38. 75/725,810 IVIEWIT "YOUR THIRD EYE TO THE WORLD June 8, 1999 FILED July 27, 2004
39. 09/587,730 System & Method for Streaming an Enhanced Digital Video File
40. EPO 00944619.6 System & Method for Streaming an Enhanced Digital Video File
41. 75/725,816 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
42. 60/223,344 Zoom & Pan Using a Digital Camera
43. EPO 00955352.0 System & Method for Providing an Enhanced Digital Image File
44. 75/725,816 IVIEWIT June 8, 1999 FILED July 27, 2004
45. 60/233,341 Zoom & Pan Imaging Design Tool
46. Japan 2001 502364 System & Method for Streaming an Enhanced Digital Video File
47. 75/725,817 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
48. 60,169,559 Apparatus and Method for Producing Enhanced Video Images and/or Video Files
49. Japan 2001 502362 System & Method for Streaming an Enhanced Digital Video File
50. 75/725,817 IVIEWIT June 8, 1999 FILED July 27, 2004
51. 60/155,404 Apparatus & Method for Producing Enhanced Video Images and/or Video Files
52. Japan 2001 514379 System & Method for Providing an Enhanced Digital Image File
53. 75/725,818 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
54. 60/149,737 Apparatus and Method for Producing Enhanced Digital Images and/or Digital Video Files
55. Korea PCT US00 15408
56. 75/725,819 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
57. 60/146,726 Apparatus & Method for Producing Enhanced Digital Images
58. 75/725,819 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
59. 60/141,440 Apparatus & Method for Providing and/or transmitting Video Data and/or Information in a Communication Network
60. 75/725,820 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
61. 60/137,921 Apparatus & Method for Playing Video Files Across the Internet
62. 75/725,821 IVIEWIT June 8, 1999 FILED July 27, 2004
63. 60/137,297 Apparatus & Method for Producing Enhanced Video Images
64. 75/725,821 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
65. 60/125,824 Apparatus & Method for Producing Enhanced Digital Images
66. 75/725,822 IVIEWIT June 8, 1999 FILED July 27, 2004
67. 75/725,823 IVIEWIT June 8, 1999 FILED July 27, 2004
68. 75/725,823 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
69. 76/037,700 IVIEWIT.COM May 1, 2000 FILED July 27, 2004
70. 76/037,701 A SITE FOR SORE EYES May 1, 2000 FILED July 27, 2004
71. 76/037,702 A SITE FOR SORE EYES May 1, 2000 FILED July 27, 2004
72. 76/037,703 IVIEWIT May 1, 2000 FILED July 27, 2004
73. 76/037,843 IVIEWIT LOGO May 1, 2000 FILED July 27, 2004
74. 76/037,844 May 1, 2000 FILED July 27, 2004
75. No financial information, physical evidence, tangible things or backup relating to the estate planning documents including all Wills and Trusts for Shirley Bernstein and Simon Leon Bernstein, whether qualified or contingent from 2000-2012 were provided with the final accounting to Petitioner, including but not limited to drafts, notes and more.
76. No financial information, physical evidence, tangible things or backup relating to the Trust Accounting and Trust Assets for “Simon L. Bernstein Amended and Restated Trust Agreement” dated July 25, 2012 and therefore it cannot be determined if assets are properly being administered between the estate and trusts of Simon at this time and make the accounting a further farce.
77. No financial information, physical evidence, tangible things or backup relating to the May 20, 2008 Simon Bernstein Trust were provided with the final accounting to Petitioner.
78. No financial information, physical evidence, tangible things or backup relating to the Trust Accounting and Assets for “Shirley Bernstein Trust Agreement” dated May 20, 2008 were provided with the final accounting to Petitioner.
79. No financial information, physical evidence, tangible things or backup relating to the 1995 Simon Bernstein Irrevocable Insurance Trust were provided with the final accounting to Petitioner. That despite claiming that he has never had or possessed or even seen this trust, Robert Spallina then filed a claim with Heritage Union Life acting as the alleged “Trustee” of this LOST Trust that does not legally exist at this time. That Spallina further acted as the Trustee of the LaSalle National Trust, N.A. to attempt to abscond with this estate asset, which on information and belief he is not. Spallina also claimed to the Sheriff office in the Supplemental Report already evidenced herein that Simon Bernstein had told him the five children were the beneficiaries of the policy and yet he still filed a fraudulent claim with Heritage then claiming a LOST TRUST was the beneficiary instead.
80. No financial information, physical evidence, tangible things or backup relating to the Records for SIMON BERNSTEIN IRREVOCABLE TRUST U/A 9/7/06 were provided with the final accounting to Petitioner and appear missing from the accounting.
81. No financial information, physical evidence, tangible things or backup relating to the Records for the MARITAL TRUST and FAMILY TRUST created by SHIRLEY BERNSTEIN, Trustee of the SHIRLEY BERNSTEIN TRUST AGREEMENT dated May 20, 2008 were provided with the final accounting to Petitioner.
82. No financial information, physical evidence, tangible things or backup relating to the Records for SIMON L. BERNSTEIN and SHIRLEY BERNSTEIN, Co-Trustees and ROBERT L. SPALLINA, Independent Trustee of the ELIOT BERNSTEIN FAMILY TRUST dated May 20, 2008 were provided with the final accounting to Petitioner.
83. No financial information, physical evidence, tangible things or backup relating to the Records for DANIEL BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006 were provided with the final accounting to Petitioner.
84. No financial information, physical evidence, tangible things or backup relating to the Records for JAKE BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006 were provided with the final accounting to Petitioner.
85. No financial information, physical evidence, tangible things or backup relating to the Records for JOSHUA Z. BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006 were provided with the final accounting to Petitioner.
86. No financial information, physical evidence, tangible things or backup relating to the Records for Case: 502010CP003123XXXXSB INRE DANIEL BERNSTEIN IRREVOCABLE TRUST 07-JUL-10 0497381 ATTORNEY SPALLINA, ROBERT L. were provided with the final accounting to Petitioner
87. No financial information, physical evidence, tangible things or backup relating to the Records for Case: 502010CP003125XXXXSB INRE JAKE BERNSTEIN IRREVOCABLE TRUST 07-JUL-10 0497381 ATTORNEY SPALLINA, ROBERT L were provided with the final accounting to Petitioner
88. No financial information, physical evidence, tangible things or backup relating to the Records for Case: 502010CP003128XXXXSB INRE JOSHUA Z BERNSTEIN IRREVOCABLE TRUST 07-JUL-10 0497381 ATTORNEY SPALLINA, ROBERT L. were provided with the final accounting to Petitioner
89. No financial information, physical evidence, tangible things or backup relating to any creditor claims filed in the Estate of Shirley Bernstein and Simon Bernstein were provided with the final accounting to Petitioner.
90. No financial information, physical evidence, tangible things or backup relating to the lawsuit filed by William Stansbury lawsuit and creditor action filed against the Estate were provided with the final accounting to Petitioner. That it does not appear that this Lawsuit is included in the Final Accounting.
91. No financial information, physical evidence, tangible things or backup relating to the allocation of the tangible personal property of Simon Bernstein were provided with the final accounting to Petitioner.
92. No financial information, physical evidence, tangible things or backup relating to the Documentation concerning the allocation and division of all companies owned by Simon and/or Shirley at the time of their deaths and copies of any partnerships, operating, or stockholders agreements were provided with the final accounting to Petitioner were provided with the final accounting to Petitioner.
93. No financial information, physical evidence, tangible things or backup relating to the Records relating to ongoing litigation involving Bernstein Family Realty, LLC were provided with the final accounting to Petitioner.
94. No financial information, physical evidence, tangible things or backup relating to the Information with regards to the, grade school, middle school, high school and college funds set aside for by Simon and Shirley Bernstein for the benefit of Joshua, Jacob and/or Daniel schooling were provided with the final accounting to Petitioner.
95. No financial information, physical evidence, tangible things or backup relating to the Objections to claims filed in Estate of Simon Bernstein were provided with the final accounting to Petitioner.
96. No financial information, physical evidence, tangible things or backup relating to the Exempt Property Petition filed were provided with the final accounting to Petitioner.
97. 115. No financial information, physical evidence, tangible things or backup relating to the American Express bill claim filed were provided with the final accounting to Petitioner and is believed to have been used post mortem.
98. No financial information, physical evidence, tangible things or backup relating to the Limited Power of Appointment executed by Simon were provided with the final accounting to Petitioner.
99. No financial information, physical evidence, tangible things or backup relating to the Mortgage documents and Promissory Note relating to Eliot's children’s home and documents pertaining to the first mortgage Walter Sahm were provided with the final accounting to Petitioner.
100. No financial information, physical evidence, tangible things or backup relating to the Heritage Union Life Insurance Contract and any other insurance policies were provided with the final accounting to Petitioner.
101. No financial information, physical evidence, tangible things or backup relating to the Full documentation for Proskauer Rose’s Will Exhibit in the Will of Simon filed in the Court and all estate and trust work relating to the Proskauer work product for Simon and Shirley their children were provided with the final accounting to Petitioner.
102. No financial information, physical evidence, tangible things or backup relating to the records for Simon and Shirley Estate assets from years 2000-2014, including but not limited to, banking records, investment accounts, business accounts, tax returns for both Simon and Shirley personally and for all business entities, real estate, transfers, titles, deeds, all insurance contracts, IRA’s, pensions, retirement plans of any sort and any other records necessary to ascertain and account for the assets in the Estate were provided with the final accounting to Petitioner.
103. No financial information, physical evidence, tangible things or backup relating to the all records relating to Simon Bernstein’s Life Insurance License and all, agent, agency, renewal commissions payable to decedent were provided with the final accounting to Petitioner, including but not limited to:

Licensee Details 12/8/2013

Name of Licensee: BERNSTEIN, SIMON L

License #: A020560

Business Location: BOCA RATON, FLORIDA

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Type Original Issue Date Qualifying Appointment

LIFE & HEALTH(0218) 4/23/2004 YES

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Types and Classes of Active Appointments

LIFE & HEALTH(0218)

Company Name Original Issue Date Exp Date Type County

1. JOHN HANCOCK LIFE INSURANCE COMPANY U.S.A. 12/8/2004 12/31/2014 STATE Palm Beach
2. BANNER LIFE INSURANCE COMPANY 6/1/2010 12/31/2014 STATE Palm Beach
3. ALLIANZ LIFE INSURANCE COMPANY OF NORTH AMERICA 4/7/2010 12/31/2014 STATE Palm Beach
4. AMERICAN GENERAL LIFE INSURANCE COMPANY 7/20/2004 12/31/2014 STATE Palm Beach
5. AMERICAN NATIONAL INSURANCE COMPANY 4/22/2010 12/31/2014 STATE Palm Beach
6. RELIASTAR LIFE INSURANCE COMPANY 6/23/2011 12/31/2013 STATE Palm Beach
7. SECURITY LIFE OF DENVER INSURANCE COMPANY 6/23/2011 12/31/2013 STATE Palm Beach
8. No financial information, physical evidence, tangible things or backup relating to all investment account records from, including but not limited to, Stanford, JP Morgan, Legacy Bank, Sabadell and Oppenheimer were provided with the final accounting to Petitioner.
9. No financial information, physical evidence, tangible things or backup relating to all medical records and bills of Simon from all doctors involved in care for the years 2000-2012 were provided with the final accounting to Petitioner were provided with the final accounting to Petitioner.
10. No financial information, physical evidence, tangible things or backup relating to all medical records and bills in the prior 16 weeks leading up to Simon’s death were provided with the final accounting to Petitioner.
11. No financial information, physical evidence, tangible things or backup relating to the all post mortem medical records, coroner records and bills and hospital records for Simon were provided with the final accounting to Petitioner.
12. No financial information, physical evidence, tangible things or backup relating to the all records and documents relating to the following BUSINESS ENTITIES owned by Simon were provided with the final accounting to Petitioner:
13. ALPS (Arbitrage Life Payment System)
14. Arbitrage International Holdings, LLC
15. Arbitrage International Management LLC
16. Arbitrage International Management LLC
17. Arbitrage International Marketing, Inc.
18. Arbitrage International Marketing, Inc.
19. Bernstein & Associates, Inc.
20. Bernstein Family Investments, LLLP dated May 20, 2008
21. Bernstein Holdings, LLC dated May 20, 2008.
22. Bernstein Family Realty LLC
23. Bernstein Simon and Shirley – A company in Boca Raton, FL.
24. Cambridge Associates Of Indiana, Inc.
25. Cambridge Companies
26. Cambridge Financing Company
27. LIC Holdings, Inc. – This asset was listed as NOT AVAILABLE in the Final Accounting for it’s value.
28. Life Insurance Concepts
29. Life Insurance Concepts Inc.
30. Life Insurance Concepts, LLC
31. Life Insurance Connection Inc.
32. Life Insurance Innovations, Inc.
33. National Service Association, Inc.
34. National Service Association, Inc.
35. National Service Corporation
36. National Service Corporation (Florida)
37. NSA, Inc.
38. S.T.P. Enterprises
39. SB Lexington. Inc.
40. Shirley Bernstein Family Foundation Inc. and Deborah Bernstein involvement
41. Simon and Shirley Bernstein (company or Foundation?)
42. Syracuse Partners Incorporated
43. Telenet Systems, Inc.
44. Telenet Systems, LLC
45. Total Brokerage Solutions LLC
46. TSB Holdings, LLC
47. No financial information, physical evidence, tangible things or backup relating to any Iviewit companies stock and patent interest holdings that Simon and Shirley held for the following companies and intellectual properties were provided with the final accounting to Petitioner:
48. Iviewit Holdings, Inc. – DL
49. Iviewit Holdings, Inc. – DL (two identically named in Delaware)
50. Iviewit Holdings, Inc. – NY (three identically named)
51. Iviewit Holdings, Inc. – FL (four identically named)
52. Iviewit Technologies, Inc. – DL
53. Uviewit Holdings, Inc. – DL
54. Uview.com, Inc. – DL
55. Iviewit.com, Inc. – FL
56. Iviewit.com, Inc. – DL
57. I.C., Inc. – FL
58. Iviewit.com LLC – DL
59. Iviewit LLC – DL
60. Iviewit Corporation – FL
61. Iviewit, Inc. – FL
62. Iviewit, Inc. – DL
63. No financial information, physical evidence, tangible things or backup relating to the all Banking and Balances for all Estate Assets including Business Entities, Individually and TOD’S, POD’s and FBO’s were provided with the final accounting to Petitioner.
64. No financial information, physical evidence, tangible things or backup relating to the accounting for Saint Andrews Club Membership required for 7020 Lions Head Lane were provided with the final accounting to Petitioner.
65. No financial information, physical evidence, tangible things or backup relating to the Title for 2013 Kia Soul given as a birthday gift to Josh Bernstein from Simon Bernstein on August 26, 2012 as birthday gift were provided with the final accounting to Petitioner. That this was claimed to be an asset of the Estate yet appears nowhere in the Final Accounting.
66. No financial information, physical evidence, tangible things or backup relating to the Claims filed in the Estates and all correspondences relating to the claims were provided with the final accounting to Petitioner, including but not limited to;
67. William Stansbury,
68. Maritza Puccio,
69. Wells Fargo,
70. Dr. Ronick Seecharan,
71. Dr, Steven Rimer,
72. American Express, and,
73. Scott Banks – Telenet Systems.
74. No financial information, physical evidence, tangible things or backup relating to the corporate information regarding Telenet Systems, LLC, including but not limited to, including any stock information, correspondences and letters written in regards to Telenet Systems and any business plans, agreements or any other record, including all financial transactions were provided with the final accounting to Petitioner.
75. No financial information, physical evidence, tangible things or backup relating to the Accounting, Inventories and allocation of the tangible personal property of Shirley and Simon Bernstein, including but not limited to, Jewelry, Fine Art, Home furnishings, clothing, family pictures, contents of safety deposit boxes and safes, office documents, computers, hard drives and business contracts were provided with the final accounting to Petitioner.
76. No financial information, physical evidence, tangible things or backup relating to the allocation and division of all companies owned by Simon and/or Shirley at the time of their deaths and copies of any partnership, operating, or stockholders agreements and accountings were provided with the final accounting to Petitioner.
77. No financial information, physical evidence, tangible things or backup relating to the ALL attorney and other professional or fiduciary accountings and billings for Shirley and Simon Estates were provided with the final accounting to Petitioner
78. No financial information, physical evidence, tangible things or backup relating to the homeowners insurance and any policies insuring any assets of the estates of SIMON and SHIRLEY were provided with the final accounting to Petitioner.
79. No financial information, physical evidence, tangible things or backup relating to the all information regarding the automobile of Simon Bernstein, a Porsche Panorama and records, lease papers, sale information, etc. were provided with the final accounting to Petitioner
80. No financial information, physical evidence, tangible things or backup relating to the information regarding Post Mortem Red Light Ticket in Simon’s name leading to his DL being suspended were provided with the final accounting to Petitioner.
81. No financial information, physical evidence, tangible things or backup relating to the all documents which reflect or refer to any communication between any attorney or employee of T & S, or any attorney or other contracted by T & S or its predecessor and Simon/Shirley were provided with the final accounting to Petitioner, including but not limited to the following: (a) any emails sent or received; (b) any time records or bills which reflect or refer to such communications; (c) any correspondence sent or received; (d) any handwritten notes or memoranda which reflect or refer to such communications; and (e) any calendar entries which reflect or refer to such communications.
82. No financial information, physical evidence, tangible things or backup relating to any and all wills, drafts of wills and codicils to wills prepared by or for Simon/Shirley Bernstein were provided with the final accounting to Petitioner.
83. No financial information, physical evidence, tangible things or backup relating to any and all trust documents, drafts of trusts and trust amendments prepared by or for Simon were provided with the final accounting to Petitioner.
84. No financial information, physical evidence, tangible things or backup relating to any and all powers of attorney, designations of healthcare surrogates and living wills prepared by or for Simon Bernstein were provided with the final accounting to Petitioner.
85. No financial information, physical evidence, tangible things or backup relating to all documents and communications between or among Simon/Shirley Bernstein and their attorneys, accountants, financial advisors, or estate planning advisors from January 1, 1999 to September 13, 2012 were provided with the final accounting to Petitioner.
86. No financial information, physical evidence, tangible things or backup relating to the all documents and communications, including but not limited to emails, notes, letters, and postcards, between or among Simon/Shirley and any person(s) which discusses or refers to their testamentary intent, estate plan, or intent concerning the designation of beneficiaries for any property, assets, or accounts they owned, including but not limited to all assets that are includable in the Estates and Trusts were provided with the final accounting to Petitioner.
87. No financial information, physical evidence, tangible things or backup relating to the documents and communications, including but not limited to attorney notes, files, time sheets, and memoranda, which discuss or refer to Simon/Shirley’s testamentary intent, or intent concerning the designation of beneficiaries for any property, assets, or accounts they owned, including but not limited to all assets that are includable in the Estates and Trusts were provided with the final accounting to Petitioner.
88. No financial information, physical evidence, tangible things or backup relating to theall documents and communications, including but not limited to handwritten or typewritten notes, correspondence, tape recordings, email, or memoranda, relating to, discussing or mentioning Simon/Shirley’s intent with regard to the disposition of their assets either upon death or during their lifetime were provided with the final accounting to Petitioner.
89. No financial information, physical evidence, tangible things or backup relating to the all documents and communications between or among Simon/Shirley and any other person or entity from and after January 1, 1999, including but not limited to emails, notes, postcards, letters, faxes, and phone messages (whether written or recorded) were provided with the final accounting to Petitioner.
90. No financial information, physical evidence, tangible things or backup relating to the all diaries, desk calendars, address books, telephone books, and notebooks kept by or for Simon/Shirley from and after January 1, 1999 were provided with the final accounting to Petitioner.
91. No financial information, physical evidence, tangible things or backup relating to the all documents and communications, including but not limited to records, reports, notes or correspondence from any and all doctors, nurses, hospitals, clinics, medical facilities or other care givers relating to Simon/Shirley mental or physical condition conditions from January 2008 were provided with the final accounting to Petitioner.
92. No financial information, physical evidence, tangible things or backup relating to the documents and communications relating to any medications purchased by or on the behalf of Simon/Shirley from and after January 2008, including but not limited to all pharmacy records, prescriptions, and receipts.

**PETITION FOR FORMAL, DETAILED, AUDITED AND FORENSIC ACCOUNTING AND DOCUMENT ANALYSIS**

1. Petitioner states that all costs for an audited forensic accounting and forensic document analysis should be billed to Tescher and Spallina et al. who have caused the need for now a thorough analysis of the Estates and Trusts.

**WHEREFORE**, Petitioner respectfully requests that this Court enter an Order:

* 1. Denying the Final Accounting and demanding a new properly executed Final Accounting be tendered to this Court;
  2. Demand that all records be produced to support the Final Accounting to all appropriate parties, necessary to validate the Final Accounting;
  3. Demand a Full Forensic Accounting of the Final Accounting, the Dispositive Documents and all documents and records in the Estates and Trusts, and
  4. granting such other and further relief as the Court deems just and proper.

Signed on \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, 2014.

Respectfully submitted,

By: ELIOT BERNSTEIN, individually and on behalf of his minor children, who are alleged qualified beneficiaries of Settlor's Estate and Trusts,

Petitioner (*pro se*)

2753 N.W. 34th St.

Boca Raton, Florida 33434-3459

(561) 245.8588 (telephone)

Email address: [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv)

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Petition was served via electronic mail on May 22, 2014 to the parties listed in the attached Service List.

Eliot Bernstein, Pro Se Petitioner

2753 N.W. 34th St.

Boca Raton, Florida 33434-3459

(561) 245.8588 (telephone)

Email address: [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv)

**EMAIL SERVICE LIST**

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| --- | --- | --- | --- |
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| Matt Logan  2231 Bloods Grove Circle  Delray Beach, FL 33445  [matl89@aol.com](mailto:matl89@aol.com) | Joshua, Jacob and Daniel Bernstein, Minors  c/o Eliot and Candice Bernstein,  Parents and Natural Guardians  2753 NW 34th Street  Boca Raton, FL 33434  [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv) | Julia Iantoni, a Minor  c/o Guy and Jill Iantoni,  Her Parents and Natural Guardians  210 I Magnolia Lane  Highland Park, IL 60035  [jilliantoni@gmail.com](mailto:jilliantoni@gmail.com) |  |

1. December 23, 2013 Jewelry Grand Theft Complaint with the Palm Beach County Sheriff Department <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20131224%20Palm%20Beach%20Sheriff%20Complaint%20Jewelry%20Theft%20Case%20No%2013%20097087%20WITH%20EXHIBITS.pdf> , hereby incorporated in entirety by reference herein. [↑](#footnote-ref-1)