

From the desk of ...

Eliot I. Bernstein

**Direct Dial: (561) 245-8588 (o)
(561) 886-7628 (c)**

Sent Via Email:

Tuesday, January 13, 2015
Detective Andrew Panzer
Financial Crimes Unit Special
Investigations Division
3228 Gun Club Road
West Palm Beach, FL 334006

**RE: CASES NO: 13097087 MORAN FORGERY AND FRAUDULENT NOTARIZATION; 13159967
JEWELRY THEFT, 14029489 TESCHER AND SPALLINA ET AL. SUPPLEMENTAL, 12121312
ALLEGED MURDER OF SIMON BERNSTEIN**

Dear Detective Panzer,

To memorialize my understanding of our two phone calls on January 9, 2015 that you stated were not recorded and off the record in effort to get you up to date, I would like to summate them here for the record. If I am mistaken in my understanding please reply with any discrepancies you find. The following issues were discussed;

1. That you did not want me to Carbon Copy individuals on emails or complaints submitted to you, including but not limited to, Hon. Shira A. Scheindlin of the US District Court – Southern District of New York, Captain Carol Gregg of the Palm Beach County Sheriff and Andrew Dietz. I am unclear why you are requesting this and if you could please elaborate as to the reason these people should not be copied I would appreciate that, as I am confused if you are stating that this is improper or illegal in some way. I would feel comfortable copying parties who I believe are pertinent to the matters and are familiar with my cases unless of course there is some form of rule that precludes that or interferes with your investigation. I did not include them on this email to you but if there is no reason to not copy them on information relating to this case I would prefer to continue to copy relevant parties in the future.
2. Case # 14029489 TESCHER AND SPALLINA ET AL. SUPPLEMENTAL - regarding Robert Spallina, Donald Tescher, et al. You stated this case remains active and due to Detective Miller and Detective Groover's recent promotions you have volunteered to take my cases over and had a special interest in this case due to my technology background and your own.

2753 N.W. 34th St, Boca Raton, Florida 33434-3459
(561) 245.8588 (o) / (561) 886.7628 (c) / (561) 245-8644 (f)
iviewit@iviewit.tv - www.iviewit.tv

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- a. We established that this case was not closed by Detective Miller and instead was delayed pending our getting production documents to review via Court Order, after Spallina and Tescher were removed as Fiduciaries, which was caused in part from the excellent work of PBSO and the arrest of Spallina and Tescher's Legal Assistant & Notary Public Kimberly Moran, in the first case investigated.
- b. In our February 25th 2104 meeting we were informed by Detective Miller that Robert Spallina had admitted to fraudulently altering estate documents that were transferred to my minor children's counsel, Christine Yates, Esq. and others via mail and wire. This alteration was part of an elaborate fraud by Spallina and Tescher to change beneficiaries of my mother's trust and convert assets to improper parties in an amount greater than or equal to 1,600,000.00. Since the disclosure of this felony criminal conduct by Spallina regarding my mother's trusts and learning of his statements to PBSO as stated in the report dated January 23, 2014, we have had no contact with PBSO regarding the damages done, nor have we made rebuttal to their statements to investigators. We now have new information that refutes the statements Spallina, Ted and Alan B. Rose, Esq. and others have told PBSO in their statements in this investigation. We have now determined that the document Spallina fraudulently altered was used to fraud parties and convert and comingle funds illegally and we would be happy to come in and go through some of that information at your soonest convenience to insure an arrest is made for the crimes this constitutes.
- c. The document Spallina fraudulently altered was used to fraud Yates and others that beneficiaries were different than what they are in the Trust and then Spallina, Tescher and Ted Bernstein fraudulently converted and comingled funds from my mother's trust to improper parties based on those documents. Again, this has caused the loss of over 1.6 million dollars to the true and proper beneficiaries.
- d. Robert Spallina, Esq., Donald Tescher, Esq. and Alan B. Rose, Esq. have all profited from these crimes, Spallina and Tescher even billing for creating and sending the fraudulent documents and unbelievably for coming to the PBSO to confess their crime.
- e. Detective Miller at the February 25, 2014 meeting was still investigating the matters, waiting for witnesses and others to call him back and we discussed that we would hold on moving forward with arrests in the case until we could all review the production documents gained by the Court Order so that we would further look for further corroborating evidence to support the allegations made in this case.
- f. We discussed in our meeting if you were adding the new children's trust fraud complaint as a separate case and you stated that you are adding the new information regarding the children's trusts into this ongoing case unless ordered to open a new one.
- g. It should be noted that since the receipt of the production (I attached a weblink <http://www.iviewit.tv/20140602%20ESTATE%20FILES%20FROM%20BEN%20BROWN%20CURATOR%20DELIVERED%20TO%20HIM%20BY%20TESCHER%20AND%20SPALLINA.pdf> in my January 08, 2015 complaint to the file turned over by Tescher and Spallina), we have

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discovered a host of corroborating evidence that we would like to discuss with you that Detective Miller had not reviewed in his prior work that in fact support many of the allegations made and new ones. We have also learned many things through deposition and hearings that also lend support to the allegations made in this complaint and appear to support that a plethora of financial crimes have occurred since my father's death and are being covered up through multiple sophisticated legal document frauds engineered by Spallina and Tescher et al. and all of these add to work Detective Miller has done to this point but also command that his prior work be evaluated in light of the new information.

- h. The three children's trusts are further new evidence that corroborate our allegations that were already made in this complaint that Detective Miller and Sergeant David Groover were investigating and show new signs of further Document Fraud, Bank Fraud, Fraud on the Court and Fraud on the Beneficiaries.
- i. Regarding the Insurance Fraud information that was turned over to Det Miller and Groover in this case you stated you are contacting Det Miller next week to see if he has contacted the federal authorities as he stated he would and if they are handling the complaint or if PBSO is handling the matter. This due to the fact that Det Miller stated that it was out of the Sheriff's jurisdiction I should take the insurance matter to the Jacksonville Illinois Police Department since the fraudulent insurance death benefit claim was sent by mail from Spallina in Boca Raton to Heritage Union Life in Jacksonville, IL. After I contacted Jacksonville PD, they stated that the PBSO had jurisdiction but that I should contact Federal authorities regarding the interstate crimes alleged in the complaint. When I contacted the FBI they too thought this should be handled by PBSO who should contact them and I filed an intake with them as well. If the FBI is handling that case, as it has several possible federal offences alleged and involves interstate fraud, please provide me the name and contact information of who will be handling that matter. You asked in our call if I would like all of the matters turned over to the Federal Authorities and I was unclear if that is a possibility. There are other allegations we are formulating currently based on the production that appear to involve other bank and trust company interstate fraud that may also fall under their jurisdiction. If that is the case and parts of the case are federal, can the whole state cases also be turned over to them? In fact, the children's trust evidence submitted in my recent complaint may also contain several federal crimes.
- j. I would like to get an updated copy of this case report. The last update in the file I have is from February 11, 2014 and when I tried to obtain a copy after that date it was classified according to the record person and we could not obtain a copy as it was an ongoing investigation. As you mentioned Detective Miller had added information you read to me regarding his report and findings that is not part of my prior report I have from last year, I would need to review the report and what he stated to make any rebuttals or add information as the victim of the crime. If there is any process I need to undertake to obtain all the records to date please let me know.

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- k. We are seeking to have Robert Spallina, Esq. and Donald Tescher charged for their altercation of a trust document, fraud, conversion and more. We have now reviewed Detective Miller's last report in light of the newly released documents and there are multiple false and perjurious statements that were given by Spallina, Ted and Alan Rose to investigators and I will be sending over a more detailed analysis with the new evidence within a week or two.
 - l. In regard to Traci Kratish, Esq. and Steven I. Greenwald, Esq. both who deny being the original trustee as stated in the children's trust documents, you stated you were contacting them.
 - m. We discussed that Traci Kratish, Esq. was Trustee but AFTER Stanford Bank, not before and she was only Trustee for a few days, not over a year. We also discussed that the original trust that she claims she was not a part of was alleged signed by her prior to her employment by my father. Also, while there is a withdrawal of Trusteeship I attached for Traci there is not her corresponding acceptance letter she claims to have done only a few days prior to withdrawal.
 - n. Also, it should be noted that the transfer of trusteeship letter attached to our submission from Stanford to Oppenheimer is also alleged to be forged and fraudulent, where signatures of myself and my wife Candice are alleged to have been supplanted in these documents tendered to the Palm Beach Court. We would also like to prosecute on these.
3. Case # 13159967 PROPERTY THEFT Personal Properties of Estate of Simon and Shirley – We have new information from hearings and depositions that indicate that personal property assets of Simon and Shirley were stolen from the Estates and now they claim they may have been sold by improper parties who converted and comingled those funds. This conversion and comingling to improper parties caused financial damages to other parties amounting to millions of dollars.
4. Case # 12121312 ALLEGED MURDER OF SIMON BERNSTEIN – It was established that this case was filed by Ted Bernstein, who alleged that Simon may have been murdered through poisoning of his medicines by his girlfriend. You stated this case remains closed at this time and the thought the coroner had concluded his investigation. We discussed that I will contact the coroner, Dr. Michael Bell regarding his review and his conclusions relating to the Heavy Metal Report and verify he has reclosed the matter. You stated that there is no Sheriff Coroner to review the county coroner's report who is separate from the County Medical Examiner Coroner and that they are one in the same person. We established that the age of the deceased on the coroner heavy metal test is 113 years old and that this is incorrect. I will contact the coroner directly about the age issue and findings regarding the elevated three heavy metals. I will also obtain medical records from all of Simon's doctors to review and send you them if they appear relevant to this matter. I was stopped from obtaining these records while Spallina and Tescher were Co-Personal Representatives/Co-Executors/Co-Trustees as they refused to gather them but have spoken with the new PR appointed by the Judge, Brian O'Connell, Esq. and we are working on obtaining those.

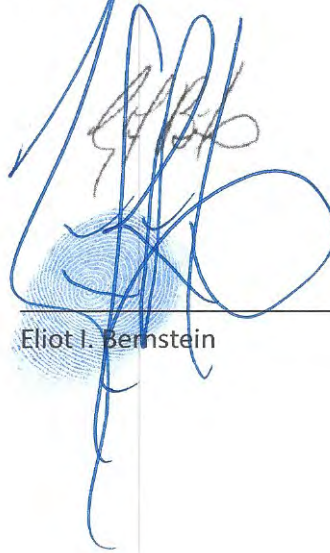


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5. Case # Moran – It was established that this case was closed and prosecuted.

DATED: Tuesday, January 13, 2015

Respectfully Yours,



Eliot I. Bernstein

cc/ec:

Honorable Shira A. Scheindlin
Honorable Martin Colin
Captain Carol Gregg – Palm Beach County Sheriff Department

Enclosure(s)/Attachment(s)/URL's

cmb/eib

All Uniform Resource Locators (URL's) and the contents of those URL's are incorporated in entirety by reference herein and therefore must be included in your hard copy file WITH ALL EXHIBITS, as part of this correspondence and as further evidentiary material to be Investigated. Due to allegations alleged by New York State Supreme Court Whistleblower Christine C. Anderson and similar claims in the Iviewit RICO & ANTITRUST Lawsuit regarding Document Destruction and Tampering with Official Complaints and Records, PRINT all referenced URL's and their corresponding exhibits and attach them to your hard copy file, as this is now necessary to ensure fair and impartial review.

In order to confirm that NO DOCUMENT DESTRUCTION OR ALTERCATIONS have occurred, once complete forward a copy of this correspondence with all exhibits and materials included to, Eliot I. Bernstein at the address listed herein. This will insure that all parties are reviewing the same documentation and no additional illegal activity is taking place. If you, for any reason, are incapable of providing this confirmation copy, please put your reasons for failure to comply in writing and send that to Eliot I. Bernstein at the address listed herein. Note, that this is a request only for a copy of this Correspondence and the referenced materials and NOT a request for any Case Investigation information, which may be protected by law.

