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

PROBATE DIVISION

CASE NO.: 502014CP002815XXXXSB (IY)

Honorable Martin Colin

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.

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**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 ("Respondent(s)"), and where the minor children are alleged 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 **alleged** and legally deficient trusts:

1. The Daniel Bernstein Irrevocable Trust Dated September 7, 2006 (Exhibit A) provided by Oppenheimer Trust Company of New Jersey;
2. The Jake Bernstein Irrevocable Trust Dated September 7, 2006; (Exhibit B) provided by Oppenheimer Trust Company of New Jersey
3. The Joshua Bernstein Irrevocable Trust Dated September 7, 2006; (Exhibit C) provided by Oppenheimer Trust Company of New Jersey

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 the Florida Trust Code and any other germane statutes and in support thereof, Respondents allege as follows:

**GENERAL OBJECTIONS TO FINAL ACCOUNTING**

1. Object that no individual or partner has signed, verified or dated the purported accounting from Morrison, Brown, Argiz & Farra, LLC (MBAF).
2. Object no one has signed, verified or dated the purported accounting from the resigned Trustee Oppenheimer Trust Company.
3. Object to all withdrawals of trust funds by Oppenheimer Trust Company and allege that they were done fraudulently and without proper documentation and converted to improper parties as part of a larger fraud on the beneficiaries of the children’s trusts and the beneficiaries of the Estate and Trusts of Simon and Shirley Bernstein who set up the children’s trusts as part of their estate plans.
4. Object that three trusts do not indicate what law firm prepared them and are legally deficient and executed improperly.
5. Object that there are no prior accountings attached to the alleged Final Accounting for any of the three trusts, from their date of alleged inception on September 07, 2006 through July 30, 2010.
6. Object that there is not legally executed trust documents attached for the trusts to the final accounting and none have been provided to beneficiaries upon repeated demands for fully executed documents. This and other problems with the accountings violate Florida Trust Codes 736.0801, 736.0810 (1)&(3), 736.0804, 736.0802 and 736.0809.
7. The trust documents are not fully executed, all are missing initials on the pages (the initials are for minor children at the time?), signature pages are missing entirely for Daniel Bernstein and Trustees named in the document conflict with each other making knowing who the Trustee actually was in the alleged trust document impossible to determine.
8. Object that there are no prior legally required accountings at each change of Trusteeship.
9. Object that there are no prior accountings or documents dating to the inception of the trusts.
10. Object that the trusts listed in this complaint provided 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 in each instance and not those listed in Oppenheimer’s complaint and final accounting exhibited herein as Exhibits A B & C.
11. Alleged Trustees for the three trusts are alleged to be:
    1. Traci Kratish, Esq./CPA – Alleged original trustee,
    2. Steven Greenwald, Esq. (“Greenwald”) – Alleged original trustee. The three trusts have conflicting statements on Page 1 and Page 2 as to who the Trustee is, naming Greenwald as the original trustee despite Kratish being named on Page 1 as the trustee.
    3. Larry Bishens, Esq. – Alleged original named Successor Trustee to Steven Greenwald, Esq. or Traci Kratish, depending on how the Court determines this conflict in the document,
    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.
12. Object that there are no signed trust tax returns attached for any years from the trusts inception to present provided for in the final accounting for each trust.
13. Object that there are no legal fee and fiduciary fee backup data for any services rendered by legal counsel or fiduciaries.
14. Object globally that all starting and ending balance 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.
15. Object that the accountings do not meet generally accepted accounting principles and violate trust codes and statutes regarding final accountings.
16. Object that the accountings do not comply with 736.08135 Trust accountings.-- .
17. Object that the accountings do not comply with 736.0813 Duty to inform and account.-

**specific Objections TO FINAL ACCOUNTING**

**Daniel Bernstein, JOSHUA BERNSTEIN and JACOB BERNSTEIN**

**OBJECTIONS - Summary Page**

1. That the objections to the accounting for all three alleged trusts are similar and to save the court and everyone’s time and expense this objection while relating to Daniel specifically will be used for all three trust objections unless the Court would like separate filings for each trust that will be almost identical to this. Individual differences will be cited accordingly.
2. The following items on the "Summary" need further investigation, thus Respondent objects as set forth below. In addition, Respondent objects as no substantiating documents were provided, thus the Respondent reserves his right to further object to same.
3. Object to the Summary Accounting 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, from September 07, 2006 when the trust is alleged to have been funded.
4. Account balances beginning and ending cannot be confirmed or reconciled and therefore without prior accounting information to validate them, the whole accounting is fatally flawed and unreconcilable.
5. Object there is no financial information, physical evidence, tangible things or backup relating to the Summary that was provided with the Final Accounting that evidence, support or relate to the summary accounting entries. The lack of prior accounting to validate the entries fails to provide accounting according to generally accepted accounting principles, as 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 of the alleged trusts and no documentation on any entry.

**OBJECTIONS TO RECEIPTS OF PRINCIPAL**

**Receipts Subsequent to Inventory**

**(Valued when received)**

Pages 1-2 – Receipts

1. 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.
2. 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 or thereafter.
3. Object to the Receipt Pages in toto in that they account only for the Period 07/30/2010 through 05/26/2014.
4. Object to Receipt entries in toto as there are no actual receipts attached to confirm or deny any of the entries.
5. Object to the 09/20/2010 LIC Holdings Inc 6 Units - $0.00 entry.
   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 to define their interest in this entity and the many entities that are held under it.
   2. No tax returns are attached for LIC Holdings Inc. so object to arbitrary valuation provided
   3. That the beneficiaries have sent repeated requests to Oppenheimer requesting information be gathered by them regarding LIC Holdings, acting as alleged Trustee for the beneficiaries who hold interest in this entity. The repeated demands for the accounting have failed.
6. 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 Respondents.
7. The Accounting fails to comply with the Florida Trust Code with regard to LIC Holdings, Inc. as no information regarding LIC has been provided.
8. That LIC Holdings, Inc. (“LIC”) and its subsidiaries and successors are the companies owned by Simon Bernstein and the three trusts also own significant interests in them. To this date, per conversations with the Curator, Benjamin Brown, Esq. and the new Personal Representative Brian O’Connell for the Estate of Simon it was learned that no records of LIC et al. have been tendered to the Estate regarding these entities as well. Beneficiaries and interest holders of LIC 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 in the Simon Bernstein Estate as N/A. No Final Accounting can be completed without information regarding the value of these entities.
9. That requests for legally required information regarding LIC to Janet Craig of Oppenheimer Trust Company by the beneficiaries of the alleged Trusts, which allegedly hold stock in LIC has been denied. Thus the Estate and the children’s Trusts appear denied these suppressed records relating to the financials of LIC, which Theodore Bernstein appears in control of and which he apparently refuses to release in violation of law to any parties he is legally obligated to disclose to.
10. That the following emails evidence Oppenheimer’s failure to provide the legally required information upon demand.

**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. 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 arbitrary valuation provided.
2. 09/20/2010 Bernstein Family Realty LLC (33% interest) - 1st Mortgage - (36,667.00)
   1. Object. No historical accounting for this mortgage since inception.
3. 09/20/2010 Bernstein Family Realty LLC (33% interest)- 2nd Mortgage – (121,667.00)
   1. Object that this is a non perfected mortgage and that no promissory note has been supplied.
   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.

**OBJECT - 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.

**OBJECT - 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.

**OBJECT - 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.

**OBJECT - 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.

**OBJECT - 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.

**OBJECT - 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.

**OBJECT - DISBURSEMENTS OF INCOME**

Objections Page 49 / Accountant Fees and Fiduciary 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

1. Object regarding the Fees and Commission entries. There are no copies of bills or work product, including returns to support the accounting.

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.

**OBJECT - Daniel Bernstein Irrevocable Trust For the Period July 30, 2010 through May 26, 2014 Disclosure Statements**

1. That the following disclosure statements attached to Daniel’s accounting is for Jacob Bernstein not Daniel. There are no disclosure statements for Joshua or Daniel and Jacob’s disclosures are used in each trusts accounting while they are not applicable to each accounting.
2. “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 – Do not believe that Oppenheimer was properly elected as Successor Trustee of the alleged trust and that these trusts and the accountings are part of a larger fraud on the beneficiaries.
   2. Object – where were the assets for two months, where is an accounting for this period?
3. “There has been no activity for the Jake Bernstein Irrevocable Trust since May 26, 2014 in the Oppenheimer Trust Co account.”
   1. Object – There is no accounting to reflect this and this statement is for Jacob not Daniel.
4. “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 – No documentation and accounting for the mortgages and promissory notes.
5. “**To the best of our knowledge**, we have reflected the following carrying values for a 33% interest in Bernstein Realty LLC [**emphasis added**]:

* $120,000 - Purchase price of personal residence ($360,000 \* 1/3)
  + 1. Object - no accounting or other information to support this “best of our knowledge” guesstimate
* $ 36,667 - Balance due on first mortgage ($110,000 \* 1/3)
  + 1. Object - no accounting or other information to support this “best of our knowledge” guesstimate.
* $121,667 - Balance due on second mortgage ($365,000 \* 1 /3)
  + 1. Object - no accounting or other information to support this “best of our knowledge” guesstimate.

1. Object that the Accounting is deficient as it fails to comport with the Florida Trust Code, among other things, the accounting classifies multiple transactions as, “Mortgages” and "Interest" yet provides no other information.

**WHEREFORE**, Respondents hereby object to the "Final Accounting" for the time period of 07/30/2010 through 05/26/2014, and requests that this Court enter an Order:

* 1. For attorneys' fees and costs,
  2. Denying the Final Accounting and demanding a new properly executed Final Accounting be tendered to this Court;
  3. Demand that all records be produced to support the Final Accounting to all appropriate parties, necessary to validate the Final Accounting;
  4. Demand all records in the possession of Oppenheimer Trust Company be turned over to the beneficiaries for inspection;
  5. Report Oppenheimer Trust Company and their attorney Lessne to proper authorities for administering trusts without legally executed documents and fraudulently crafted documents submitted to this Court in each trust as part of another fraud on this Court, committed again by the Attorneys at Law acting as Officers of this Court in conjunction with the fiduciaries appointed by this Court and Your Honor, similar to the felony misconduct already proven in the Estates and Trusts of Simon and Shirley Bernstein.

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

1. Respondents state that all costs for an audited forensic accounting and forensic document analysis should be billed to Oppenheimer Trust Company of New Jersey and Oppenheimer Trust Company of Delaware who have caused the need for now a thorough analysis of the Trusts and accountings due to the legally insufficient trust documents and this wholly legally insufficient accounting.

**WHEREFORE**, Respondents respectfully request that this Court enter an Order:

1. Demanding a Full Forensic Accounting of the Final Accounting, the Dispositive Documents and all documents and records relating to the trusts, and,
2. Granting such other and further relief as the Court deems just and proper.

Signed on January 22, 2015.

Respectfully submitted,

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

Respondent (*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)

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

Respondent (*pro se*)

2753 N.W. 34th St.

Boca Raton, Florida 33434-3459

(561) 245.8588 (telephone)

Email address: [tourcandy@gmail.com](mailto:tourcandy@gmail.com)

**CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Petition was served via electronic mail on Wednesday, January 22, 2015 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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| --- | --- | --- |
| Steven Lessne, Esq.  Gray Robinson, PA  225 NE Mizner Blvd #500  Boca Raton, FL 33432  steven.lessne@gray-robinson.com |  |  |

**EXHIBIT A**

**The Daniel Bernstein Irrevocable Trust Dated September 7, 2006 provided by Oppenheimer Trust Company of New Jersey**

**EXHIBIT B**

**The Jake Bernstein Irrevocable Trust Dated September 7, 2006 provided by Oppenheimer Trust Company of New Jersey**

**EXHIBIT C**

**The Joshua Bernstein Irrevocable Trust Dated September 7, 2006 provided by Oppenheimer Trust Company of New Jersey**