

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.

**OPPENHEIMER TRUST COMPANY OF DELAWARE'S MOTION TO STRIKE
OBJECTION TO FINAL ACCOUNTING AND TO APPOINT GUARDIAN AD LITEM
TO REPRESENT MINOR BENEFICIARIES IN ACCOUNTING PROCEEDINGS;
ALTERNATIVE MOTION TO ESTABLISH SCHEDULE AND PROTOCOL FOR
ACCOUNTING PROCEEDINGS**

Petitioner, OPPENHEIMER TRUST COMPANY OF DELAWARE (“Oppenheimer”), as the resigned trustee of three irrevocable trusts created by the late Simon Bernstein for the benefit of his minor grandchildren, Joshua, Jake and Daniel Bernstein (the “Grandchildren Trusts”), moves (i) to strike the “Objection to Final Accounting; Petition for Formal, Detailed Audited and Forensic Accounting and Document Production” (the “Objection”) filed by Eliot and Candice Bernstein, “individually and on behalf of [their] minor children, who are alleged qualified beneficiaries of Settlor’s Estate and Trusts,” *see Objection, p. 20*, (ii) for the

appointment of a guardian *ad litem* to represent the minor beneficiaries in the accounting proceedings; and (iii) alternatively, for the entry of an order establishing a schedule and protocol for conducting the accounting proceedings. In support hereof, Oppenheimer states:¹

I. THE OBJECTION SHOULD BE STRICKEN

On November 7, 2014, this Court entered an Order providing, in relevant part, as follows (emphasis supplied):

Oppenheimer may file and serve final accountings for each of the Grandchildren Trusts with the Court. Within twenty (20) days after Oppenheimer files and serves its final accountings, the Bernsteins, as natural guardians of the minor beneficiaries, may file form, line-item objections to the final accountings. Thereafter, the Court will conduct appropriate proceedings on the final accountings.

The Court withholds ruling on Oppenheimer's Motion to Appoint Guardian *Ad Litem* for Minor Beneficiaries, but may reconsider Oppenheimer's Motion after the Bernsteins file their objections to the final accounting or at a later date.

A true copy of the Order is attached hereto as Exhibit "A." The Bernsteins' Objection violates the Order and should be stricken for the following reasons: (i) it was not timely filed; (ii) it sets forth broad, generalized objections and other challenges; and (iii) it asserts objections by the Bernsteins in their individual capacities.

A. The Objection Is Untimely

Oppenheimer filed and served its final accountings on December 17, 2014. The Bernsteins did not serve their objections within twenty (or even thirty) days, nor did they request an extension of the Court-imposed deadline. The Bernsteins' late-filed Objection should be stricken and their objections deemed waived.

¹ Oppenheimer filed this action solely in its capacity as the Resigned Trustee and does not, by the filing of this Motion, voluntarily appear in this action or subject itself to the jurisdiction of this Court in any other capacity.

B. The Objection Does Not Substantively Comply With the Court Order

Instead of filing “form, line-item objections” as ordered by this Court, the Bernsteins filed an all-inclusive Objection (combined with a “Petition for Formal, Detailed, Audited and Forensic Accounting and Document Production”) that challenges not only the final accountings, “in toto,” but also the validity of the Grandchildren Trusts and Oppenheimer’s status as trustee.²

Specifically, the Bernsteins:

- Object to the validity of the Grandchildren Trusts as being “alleged and legally deficient trusts,” Objection, p. 1 (see fn 2 herein);
- Object to Oppenheimer’s standing as trustee and characterize Oppenheimer as the “alleged Successor Trustee,” Objection, p. 2 (see fn 2 herein);
- “Object to all withdrawals of trust funds by [Oppenheimer] 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 [Grandchildren Trusts] and the beneficiaries of the Estates and Trusts of Simon and Shirley Bernstein...” Objection, p. 2, ¶ 3 (emphasis supplied);³
- Object that the “[t]rustees named in the document conflict with each other knowing who the Trustee actually was in the alleged trust document impossible to determine,” Objection, p. 3, ¶ 7 (see fn 2 herein);
- Object that the trust accounting begins on the date Oppenheimer became accountable as successor trustee, and does not encompass periods when prior trustees were accountable, Objection, p. 5, ¶ 20 (*but see* Fla. Stat. § 736.07135, providing that a trust accounting must only report information “... from the date on which the trustee became accountable...”);

² On July 8, 2010, on the Bernsteins’ Petition, this Court (in Case Nos. 502010CP003123XXXXSB, 502010CP003125XXXXSB and 502010CP003128XXXXSB) entered **Final Orders** appointing Oppenheimer Trust Company as the successor trustee of the Grandchildren Trusts. Copies of those Orders are attached hereto as Composite Exhibits “B” through “D.” Oppenheimer requests that the Court take judicial notice of the Final Orders pursuant to §§ 90.201(1) and/or 90.202(6), Florida Statutes. Any challenges to the validity of the Grandchildren Trusts and/or the authority of Oppenheimer to administer the Grandchildren Trusts were required to be made in those proceedings. Any such challenges raised in these proceedings are barred by *res judicata*, collateral estoppel and other preclusion doctrines.

³ Oppenheimer has never acted in a fiduciary capacity in connection with any Simon or Shirley Bernstein estate or trust other than the Grandchildren Trusts.

- Object to the “whole accounting” because “[a]ccount balances beginning and ending cannot be confirmed or reconciled,” Objection, p. 5, ¶ 21;
- Object to each and every section of the accountings, **“in toto”**, as follows:
 - The entire “Summary Accounting” (Summary of Account) section, Objection, p. 5, ¶¶ 19-22;
 - The entire “Receipts of Principal” section (pages 1-2 of the accountings), Objection, p. 6, ¶¶ 23-26;
 - The entire “Gains and Losses on Sales and Other Dispositions” section (pages 3-17 of the accountings), Objection, p. 10, ¶¶ 36-38;
 - The entire “Other Receipts Allocable to Principal” section (page 18 of the accountings), which section is comprised solely of “Income Taxes – Refunds” entries, Objection, p. 11, ¶¶ 39-42;
 - The entire “Disbursements of Principal” section (pages 19-20 of the accountings), including:
 - All “Accounting Fees,” Objection, p. 11, ¶¶ 43-45;
 - All “Fiduciary Fees,” Objection, p. 11, ¶¶ 46-48; and
 - All “Income Taxes,” Objection, p. 12, ¶¶ 49-52;
 - The entire “Distributions of Principal for Beneficiaries” section (pages 21-27 of the accountings), Objection, p. 12, ¶¶ 53-56;
 - The entire “Principal Balance on Hand” section (page 28 of the accountings), Objection, p. 14, ¶¶ 61-64;
 - The entire “Information Schedules” section (pages 29-33 of the accountings), which is comprised solely of “Changes in Investment Holdings” entries, Objection, p. 14, ¶¶ 66-69;
 - The entire “Receipts of Income” section (pages 34-48 of the accountings), including:
 - All “Dividends” entries, Objection, p. 14, ¶¶ 70-73; and
 - All “Interest” entries, Objection, p. 14, ¶¶ 74-77; and
 - Finally, the entire “Disbursement of Income” section (pages 49-50 of the accountings), including:
 - All “Accountant Fees” entries, Objection, p. 16, ¶ 78-80;

- All “Fees and Commissions” entries, Objection, p. 16, ¶ 81; and
- All “Fiduciary Fees” entries, Objection, p. 16, ¶¶ 82-84;

Because the Objection does not comport with this Court’s admonition to file “form, line-item objections” to the accountings, the Objection should be stricken and all objections deemed waived. In the alternative, the Court should strike the Objection and, as requested below, appoint a guardian *ad litem* to review the accountings and file appropriate objections, if any.

C. The Bernsteins Have No Standing To Object In Their Individual Capacities

Although the Order expressly provides that the Bernsteins are to serve objections solely “in their capacity as the natural guardians of the minor beneficiaries,” the Bernsteins served their Objection “individually and on behalf of [their] minor children, who are *alleged* qualified beneficiaries of Settlor’s Estate and Trusts,” *see Objection, p. 20 (emphasis supplied)*. Unless the Bernsteins are asserting an individual interest in the Grandchildren Trusts,⁴ the Bernsteins have no standing to assert objections in their individual capacities. The Objection should be stricken because it was filed, at least in part, in the Bernsteins’ individual capacities.

II. THE COURT SHOULD APPOINT A GUARDIAN AD LITEM

Oppenheimer previously requested the appointment of a guardian *ad litem* to represent the minor beneficiaries’ interests in these proceedings because the Bernsteins have interests which appear to be adverse to the minor beneficiaries, and significantly, because Eliot Bernstein is an adjudicated vexatious litigant who has repeatedly shown contempt for the judicial system, its processes and its officers. *See Oppenheimer’s Motion to Appoint Guardian*

⁴ It appears from their Objection and prior filings, including their qualifier that the children are “alleged” beneficiaries, that the Bernsteins are questioning the validity of the Grandchildren Trusts and/or the minor beneficiaries’ rights thereunder. Such a position would put the Bernsteins at odds with their children.

*Ad Litem for Minor Beneficiaries dated September 19, 2014.*⁵ Mr. Bernstein's contempt and disregard continues in this case, as evidenced by his violation of the November 7 Order.

Importantly, Mr. Bernstein is not acting on his own behalf (*pro se*) in these proceedings. Rather, he is acting on behalf of minors who have no voice of their own. The Court should conclude, based upon Mr. Bernstein's prior litigation misconduct and his recent failure to abide by this Court's Order, that he is unfit to serve as the litigation representative of another.

At the hearing that formed the basis for the Court's November 7, 2014 Order, the Court withheld ruling on the Motion to Appoint Guardian *Ad Litem*,⁶ but stated that it "may reconsider [the Motion] after the Bernsteins file their objections to the final accounting or at a later date." See *Exhibit "A,"* ¶ 3. During the hearing, the Court expressed concern that the remaining assets of the Grandchildren Trusts would be exhausted by unnecessarily extensive accounting proceedings. The Court repeatedly admonished, and then ordered, the Bernsteins to file "form, line-item" objections to the accountings so that the Court could determine, in a relatively straightforward manner, whether the objections were or might be valid.

Despite the fact that the accountings were prepared by a professional accounting firm and comply in all respects with Fla. Stat. § 736.08135, the Bernsteins flouted the Court's admonitions and Order and, instead, chose to embark upon a fishing expedition by filing global objections to all sections of the accountings based upon speculation that Oppenheimer's administration was tainted by fraud. They now ask this Court to support and sanction their fishing expedition, at significant cost to the Grandchildren Trusts, by ordering an "audited forensic accounting and forensic document analysis." See *Objection, p. 29, ¶ 91.*

⁵ In that Motion, Oppenheimer details Eliot Bernstein's extensive litigation history, including sanctions and findings against him by other courts. All contents of that Motion are incorporated herein by reference.

⁶ The Court indicated at the hearing that it had not had the opportunity, as of that date, to study the Motion in any detail. Oppenheimer respectfully requests that it do so now so that it is familiar with Mr. Bernstein's history.

Equally as troubling, the Bernsteins continue to question the validity of the Grandchildren Trusts and Oppenheimer's standing (even though, on the Bernsteins' Petition seeking the appointment of a successor trustee for the Grandchildren Trusts, thus implying that the trusts were valid, Oppenheimer was appointed as successor trustee). The Bernsteins also question the minor beneficiaries' standing as beneficiaries under the Grandchildren Trusts.

In prior pleadings, the Bernsteins proudly stated that **their overarching goal in litigating with everyone about every issue is “to bring about a change in the legal system in efforts to root out systemic corruption at the highest levels by a rogue group of criminals disguised as attorneys at law, judges, politicians, and more.”** *Counter-Complaint* ¶ 212. No reasonable inference can be drawn that the minor beneficiaries have a similar interest or agenda, or that pursuing such a broad agenda is in their best interest. In addition to the inescapable conclusion that the Bernsteins' choice to engage in unnecessary, wasteful litigation to achieve their personal, “overarching goal” on their children's dime is not in their children's best interest, the Bernsteins have confirmed in prior pleadings, and in the pending Objection, that they have interests which conflict with those of the minor beneficiaries. For instance, in their Counter-Complaint:

- The Bernsteins allege that ***beneficiary designations were changed from him to his children based upon fraudulent documents and frauds on this Court.*** *Counter-Complaint*, ¶ 253.
- The Bernsteins allege that “approximately 1/3 of all assets [are] ***either going to Eliot or his children or a combination of both depending on how this Court rules regarding the validity of the Wills and Trusts that have been challenged*** and already found fraught with fraud, fraudulent notarizations, improper notarizations, forgeries and more.” *Counter-Complaint*, ¶ 186.
- The Bernsteins allege that Mr. Bernstein himself is a beneficiary of the Grandchildren Trusts. Specifically, **they allege that “Simon and Shirley [Bernstein] set up [the Grandchildren Trusts and Bernstein Family Realty, LLC] while living, in order to fund all of their living expenses, due to the fact that Eliot has had a bomb put in his car, death threats and is in the**

middle of a very intense RICO and ANTITRUST lawsuit where he and his family have been in grave danger for many years fighting corruption inside the very framework of the legal system.” The Bernsteins allege that the Grandchildren Trusts were “set up by Simon and Shirley [Bernstein] for the benefit of Eliot, Candice and their children.” *Counter-Complaint*, ¶¶ 109-110.

- Sixteen of the trust agreements identified as counterclaim-defendants are described as having beneficiaries including but not limited to “Eliot and/or his children or both.” *See Counter-Complaint*, ¶¶ 44-50, 52-60, 65.

Similarly, in their pending Objection, the Bernsteins refer to their children as the “alleged” beneficiaries and are continuing to frustrate their ability to receive any part of their trust assets by engaging in spurious, expensive litigation, no doubt in furtherance of their personal, “overarching goal.”

Courts should not permit a parent to act as a child’s litigation representative where “it appears that the [parent] has interests which may conflict with those of the [child].” *1 Leg. Rts. Child. (Legal Rights of Children) Rev. 2d § 12:3 (2d ed. 2013)*, citing *Mistretta v. Mistretta*, 566 So. 2d 836, 837 (Fla. 5th DCA 1990) (other internal citations omitted). In this case, the Court cannot reasonably conclude that the minor beneficiaries’ separate interests in the Grandchildren Trusts and their assets “will be fully protected” by the Bernsteins. The Bernsteins have challenged their children’s rights under the Grandchildren Trusts and continue to engage in a litigation strategy which virtually guarantees the dissipation of the remaining trust assets. Accordingly, the appointment of a guardian ad litem is mandatory. *See Mistretta* 566 So. 2d at 837-38 (denial of due process occurs when the interests of the child may be adverse to the interests of the parent); *Johns v. Dep’t of Justice*, 624 F.2d 522 (5th Cir.1980); *Smith v. Langford*, 255 So.2d 294 (Fla. 1st DCA 1971). *Chapman v. Garcia*, 463 So.2d 528 (Fla. 3d DCA 1985).

For all of the (extensive) reasons set forth in Oppenheimer's prior Motion and this one, Oppenheimer requests the appointment of a guardian *ad litem* to represent the minor beneficiaries in these accounting proceedings.

III. ALTERNATIVE MOTION TO ESTABLISH SCHEDULE AND PROTOCOL FOR ACCOUNTING PROCEEDINGS

If the Objection is not stricken and/or if a guardian *ad litem* is not appointed, Oppenheimer requests an Order establishing a schedule and protocol for the accounting proceedings. The Bernsteins recently served a Notice of Hearing setting their Objection for a one-hour hearing on March 17, 2015. It is unclear whether the Bernsteins intend to conduct an evidentiary or non-evidentiary hearing on that date. Regardless, one hour is insufficient to adjudicate the Bernsteins' Objection, especially because the Court will first need to consider this Motion directed to the Objection first. In order to ensure that the parties and the Court are on the same page with regard to scheduling and procedure, Oppenheimer requests the entry of an Order establishing a schedule and protocol for the conduct of the accounting proceedings.

IV. CONCLUSION

For all of the foregoing reasons, Oppenheimer requests that the Objection be stricken, and either the objections be deemed waived or a guardian *ad litem* be appointed to represent the minor beneficiaries in the accounting proceedings. In the alternative, Oppenheimer requests an Order establishing a schedule and protocol for the conduct of the accounting proceedings. In either event, Oppenheimer requests such other relief as is just and proper.

Respectfully submitted,

GUNSTER, YOAKLEY & STEWART, P.A.
Counsel for Petitioner
777 South Flagler Drive, Suite 500 East
West Palm Beach, FL 33401
Telephone: (561) 650-0545
Facsimile: (561) 655-5677

By: /s/Steven A. Lessne

Steven A. Lessne, Esq.
Florida Bar No. 107514
slessne@gunster.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via e-mail to all parties on the attached Service List this 13th day of February, 2015.

/s/ Steven A. Lessne

SERVICE LIST

Eliot Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434
ivewit@ivewit.tv
ivewit@gmail.com

Candice Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434
tourcandy@gmail.com

EXHIBIT A

NOV 17 2014

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.

OMNIBUS ORDER

THIS MATTER came before the Court on October 20, 2014 upon the following Motions filed by Oppenheimer Trust Company of Delaware ("Oppenheimer"): (i) Motion for Summary Judgment As To Count I Of Its Petition; (ii) Motion To Strike Or Sever Counterclaim; and (iii) Motion To Appoint Guardian *Ad Litem* For Minor Beneficiaries. Having considered the Motions, heard argument from Oppenheimer's counsel and from Eliot and Candice Bernstein (the "Bernsteins"), and being otherwise duly advised in the premises, it is hereupon

ORDERED and ADJUDGED as follows:

1. Oppenheimer's Motion for Summary Judgment As To Count I Of Its Petition is granted as follows:

a. Oppenheimer effectively resigned as Trustee of the three "Grandchildren Trusts" at issue in this case effective as of May 26, 2014.

b. By October 30, 2014, the Bernsteins, as natural guardians of the minor beneficiaries of the Grandchildren Trusts, shall submit the name and address of a proposed Successor Trustee to the Court, to Oppenheimer's counsel and to the proposed Successor Trustee. At the time of their submissions, the Bernsteins shall notify the proposed Successor Trustee that he/she shall either accept or decline the appointment by November 10, 2014 by notifying the Court, the Bernsteins and counsel for Oppenheimer of his/her election in writing.

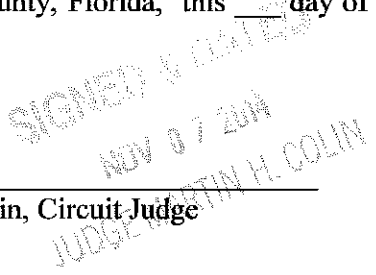
c. If the proposed Successor Trustee accepts the appointment, Oppenheimer shall deliver the trust assets to the Successor Trustee in accordance with the provisions of Fla. Stat. § 736.0707(2). If the proposed Successor Trustee declines the appointment or fails to respond, the Court will consider other available options in light of Oppenheimer's resignation.

2. Oppenheimer may file and serve final accountings for each of the Grandchildren Trusts with the Court. Within twenty (20) days after Oppenheimer files and serves its final accountings, the Bernsteins, as natural guardians of the minor beneficiaries, may file form, line-item objections to the final accountings. Thereafter, the Court will conduct appropriate proceedings to review and settle the final accountings.

3. The Court withholds ruling on Oppenheimer's Motion To Appoint Guardian *Ad Litem* For Minor Beneficiaries, but may reconsider Oppenheimer's Motion after the Bernsteins file their objections to the final accounting or at a later date.

4. The Counter-Complaint filed in this action remains stayed pending further Order of this Court.

DONE AND ORDERED in Chambers, Palm Beach County, Florida, this ____ day of October, 2014.



Hon. Martin H. Colin, Circuit Judge

cc: Steven A. Lessne, Esq.
Eliot and Candice Bernstein
Alan Rose, Esq.

EXHIBIT B

2010 JUL - 8 AM 9:43
SHARON R. BOCK
PALM BEACH COUNTY
SOUTH CITY BRANCH OFFICE

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FLORIDA

In Re: DANIEL BERNSTEIN IRREVOCABLE TRUST
TRUST dated September 7, 2006

PROBATE DIVISION
FILE NUMBER:

502010CP00 3123 XXXX SB

FINAL ORDER ON PETITION TO APPOINT SUCCESSOR TRUSTEE

THIS CAUSE came before the Court on the Petition to Appoint Successor Trustee filed by ELIOT BERNSTEIN and CANDICE BERNSTEIN as parents and natural guardians of DANIEL BERNSTEIN, a minor, as sole beneficiary of the DANIEL BERNSTEIN IRREVOCABLE TRUST, and the Court, after reviewing the Petition, hearing argument of counsel, and being otherwise fully advised in the premises holds as follows:

- (A) All parties are before this Court, either by appearance, waiver and consent, or representation by counsel.
- (B) This Court has jurisdiction pursuant to Sections 736.0201 and 736.0202 of the Florida Statutes to grant the relief requested.
- (C) Oppenheimer Trust Company is hereby appointed as successor Trustee of the DANIEL BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006.

Done and Ordered in Chambers at Palm Beach County, Florida this 8 day of July 2010.



CIRCUIT COURT JUDGE



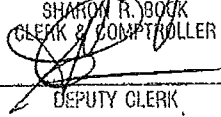
STATE OF FLORIDA • PALM BEACH COUNTY
I hereby certify that the foregoing is a true copy of the record in my office.
THIS 8 DAY OF July, 2010
SHARON R. BOCK
CLERK & COMPTROLLER
By  DEPUTY CLERK

EXHIBIT C

2010 JUL - 8 AM 9:43
SHARON R. BOK
PALM BEACH COUNTY CLERK
SOUTH CITY BRANCH

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FLORIDA

In Re: JAKE BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006

PROBATE DIVISION
FILE NUMBER:

502010 CP 003125 XXXXSB

FINAL ORDER ON PETITION TO APPOINT SUCCESSOR TRUSTEE

THIS CAUSE came before the Court on the Petition to Appoint Successor Trustee filed by ELIOT BERNSTEIN and CANDICE BERNSTEIN as parents and natural guardians of JAKE BERNSTEIN, a minor, as sole beneficiary of the JAKE BERNSTEIN IRREVOCABLE TRUST, and the Court, after reviewing the Petition, hearing argument of counsel, and being otherwise fully advised in the premises holds as follows:

- (A) All parties are before this Court, either by appearance, waiver and consent, or representation by counsel.
- (B) This Court has jurisdiction pursuant to Sections 736.0201 and 736.0202 of the Florida Statutes to grant the relief requested.
- (C) Oppenheimer Trust Company is hereby appointed as successor Trustee of the JAKE BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006.

Done and Ordered in Chambers at Palm Beach County, Florida this 8 day of July 2010.



CIRCUIT COURT JUDGE



STATE OF FLORIDA - PALM BEACH COUNTY

I hereby certify that the foregoing is a true copy of the record in my office.

THIS 8 DAY OF July, 2010

SHARON R. BOK
CLERK & COMPTROLLER

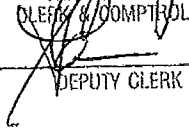
By 
DEPUTY CLERK

EXHIBIT D

2010 JUL - 8 AM 9:43
SHARON R. BOGCK
PALM BEACH COUNTY
SOUTH CITY BRANCH

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FLORIDA

In Re: JOSHUA Z. BERNSTEIN IRREVOCABLE
TRUST dated September 7, 2006

PROBATE DIVISION:
FILE NUMBER:

502010 CP 003128XXXXJB

FINAL ORDER ON PETITION TO APPOINT SUCCESSOR TRUSTEE

THIS CAUSE came before the Court on the Petition to Appoint Successor Trustee filed by ELIOT BERNSTEIN and CANDICE BERNSTEIN as parents and natural guardians of JOSHUA Z. BERNSTEIN, a minor, as sole beneficiary of the JOSHUA Z. BERNSTEIN IRREVOCABLE TRUST, and the Court, after reviewing the Petition, hearing argument of counsel, and being otherwise fully advised in the premises holds as follows:

- (A) All parties are before this Court, either by appearance, waiver and consent, or representation by counsel.
- (B) This Court has jurisdiction pursuant to Sections 736.0201 and 736.0202 of the Florida Statutes to grant the relief requested.
- (C) Oppenheimer Trust Company is hereby appointed as successor Trustee of the JOSHUA Z. BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006.

Done and Ordered in Chambers at Palm Beach County, Florida this 8 day of July 2010.



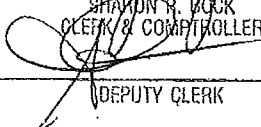
CIRCUIT COURT JUDGE

STATE OF FLORIDA • PALM BEACH COUNTY

I hereby certify that the foregoing is a true copy of the record in my office.

THIS 8 DAY OF July, 2010

SHARON R. BOGCK
CLERK & COMPTROLLER

By 
DEPUTY CLERK