**We intend on proving today all of the following,**

1. That this is a case of financial pedophilia, the raping of minor children’s trust accounts, as will be evidenced in part by the accounting provided by the experienced and professional corporate fiduciary Oppenheimer. That the trust accounts start from a Ponzi scheme at Stanford Trust, yes, the very criminal Sir Alan Stanford Ponzi schemer. After the arrest of Stanford, the trusts and monies follow the employees of Stanford to Oppenheimer were the brokers (some still involved in the criminal investigations of the Stanford matters) transferred and took the children’s trust funds with them. Then later these same brokers again moved from Oppenheimer to JP Morgan with almost all the Bernstein family accounts, except apparently these trusts, which appear left behind. However, it is alleged that other monies and trusts for the children on their way to JP Morgan then disappear entirely in what Oppenheimer Trust Company’s President, Hunt Worth, claimed may have disappeared into “limbo” upon Oppenheimer transferring them to JP Morgan, of which he felt Oppenheimer would therefore have no liability. I would like to submit to the Court an early correspondence between myself and Hunt Worth regarding LIMBO.
2. That the seasoned and experienced professional corporate fiduciary Oppenheimer has seized Dominion and Control of trust accounts as alleged Trustee and knowingly and willfully operated them without having fully executed and legitimate trust documents to do so,
3. That Oppenheimer was directed by Robert Spallina and Donald Tescher both attorneys at law who had no standing or involvement in these trusts legally, to use the funds to pay bills of an LLC and other expenses, stating that the money for the LLC and children’s trusts that were to fund the expenses was delayed due to a creditor issue and directed Oppenheimer to use the funds from these trusts and when funds ran low the trusts would be replenished by the monies transferring from the Estates and Trusts of Simon and Shirley.
   1. That Spallina also shifted a Saint Andrews school contracted bill with Simon and the LLC bills Simon was paying, including all bills and expenses of Eliot’s family to now be paid by Oppenheimer and shifted the liabilities from Simon to the children’s school trusts,
   2. Simon’s estate should have paid for the contracted school that Simon paid personally and the bills and expenses of Eliot’s family were to be paid by an Bernstein Family Realty LLC set up by Simon in Eliot’s children’s name to cover Eliot and his family’s expenses and this was fed funds by another entity Bernstein Family Investments, LLLP, owned by the Shirley and Simon Bernstein trusts.
   3. It should be noted that Spallina had no authority whatsoever to interact with the Trustee in any legal capacity and the experienced and professional alleged Trustee Oppenheimer should have known this and taken no direction from them whatsoever.
4. That the experienced professional fiduciary Oppenheimer acted illegally as Trustee of the trusts despite whether they were approved by the Court allegedly as Trustee, in again questionable documents that have been turned over to authorities for alleged fraud and forgery.
5. That the experienced professional fiduciary Oppenheimer knowingly and willfully:
   1. Acted without fully executed trust documents, in some cases the alleged trust documents have no signature pages,
   2. Acted without initials signed on each page of the trusts and with some missing signature pages entirely and which were allegedly drafted for minor children to sign by an unknown and unmarked law firm for children under the age of 10,
   3. Acted on documents where alleged trustees of the documents now claim to have never been a part of the trust documents that they are alleged to be trustee for and each is an attorney at law, one even claiming they did not work for the grantor until after the time the documents are alleged signed by her, and,
   4. Acted on direction of Spallina and Tescher who have admitted committing fraud to alter trust documents in the grantors estates and trusts and had no legal authority to direct the use of these funds and
6. Whereby knowing all this and even after being informed of these glaring problems with the dispositive documents, the experienced and professional fiduciary Oppenheimer did nothing about the document frauds and continued to use funds knowingly inappropriately. How could Oppenheimer even take over trusts from Stanford whereby the documents were incomplete, especially when taking over the trusts in the wake of Stanford Trust being seized by criminal authorities?
7. That the experienced and professional fiduciary Oppenheimer worked with Tescher and Spallina to mismanage the funds and they became fully informed of Tescher and Spallina’s law firm’s felony criminal acts in the Estates and Trusts of Simon and Shirley Bernstein the grantors of the children’s trusts, which crimes involved using their dead clients in a financial necrophilia scheme to change beneficiaries and illegally seize Dominion and Control of their Estates and Trusts and Oppenheimer even retained without a retainer agreement and paid Tescher and Spallina after knowing of the crimes they committed and paid them from the children’s school trust funds even after learning that Tescher and Spallina’s law firm had,
   1. Forged six persons signatures, including one for Simon POST MORTEM and Eliot,
   2. Fraudulently notarized six persons documents, including one for Simon POST MORTEM and for Eliot,
   3. Knowing and Willfully Committed Fraud on the Court to close the Estate of the Grantor Shirley using a deceased person, her deceased husband Simon’s identity, months after he died, to illegally close his wife’s Estate and upon learning of the Fraud on the Court caused the Estate to be reopened by this Court, which it remains so today, due to the frauds, and
   4. According to Spallina’s admission to PBSO, he and his partner Tescher conspired to fraudulently alter a trust documents in Shirley’s estate to change beneficiaries POST MORTEM of Shirley by three years,
8. That when the experienced and professional fiduciary Oppenheimer ran the funds in the trusts to virtually $0 and now negative in some instances, they contacted Spallina and Tescher who were already under investigation and their notary public/legal assistant Kimberly Moran already under arrest and asked them in writing to replenish the funds from the Trusts as they promised and they refused.
9. That the experienced and professional fiduciary Oppenheimer then led Eliot and Candice to believe that they were going to pursue legal actions on behalf the children against Spallina and Tescher et al. to recover the monies and instead moved to abandon the trusts and the LLC they were alleged fiduciaries for and retained counsel for themselves and knowingly and willfully left the trusts abandoned with no cash assets, no ability to retain counsel for the children and no ability to retain a successor trustee with the legal dispositive documents in shambles and no funds.
10. That after retaining counsel, Eliot and Candice contacted the lawyer, Counter Defendant Steven Lessne, from the law firm Counter Defendant Grey Robinson and where the Court should not that Lessne recently transferred jobs from Grey Robinson to Gunster Yoakley strangely enough taking with him the Oppenheimer account. Initially, my wife Candice and I spoke with Lessne at length thinking he was counsel for the children as represented about the strategies of suing Oppenheimer for their breaches of fiduciary duties, suing Spallina and Tescher to get the funds backs, reporting the misconduct of operating on unexecuted trust documents and the fraud Eliot and Candice were alleging against the trustee Oppenheimer. After discussing all their strategies with Lessne he then suggested instead that Eliot and Candice allow Oppenheimer to abandon the trusts and LLC and have them become successor and allow Oppenheimer to get out without reporting anything to the Courts or authorities and leaving it up to the next trustee.
11. That after divulging their strategies to Lessne and getting such a strange response, Eliot asked who was paying Lessne’s bill if the trust funds were exhausted as claimed by Oppenheimer and at first he claimed he thought the trusts were and then engaging in further sharp practices and fraud he claimed that he was not really acting on behalf of the children but rather was retained and paid for by Oppenheimer to represent Oppenheimer as Trustee and not really the children and that he was also representing Oppenheimer as Manager of Bernstein Family Realty and not representing the children owners.
12. That the experienced and professional fiduciary Oppenheimer then resigned as Trustee amidst all the allegations of fraud and forgery both in the Estates and Trusts of Simon and Shirley Bernstein and these trusts and so moved to abandon the trusts and resign without contacting the authorities or seeking the Court’s approval to resign as Trustee under the circumstances, further violating and breaching their fiduciary duties.
13. That no chain of trusteeship exists, no documents exist for the multiple transfers of the trusts and trusteeship and no statutorily required accountings were done on transfer and no notice of transfers were made to the beneficiaries.
14. That Eliot and Candice seek to show the Court that these fraudulent and legally deficient documents are part of a larger fraud to rob Eliot and his family, including three minor children of their personal properties and interfere with their inheritances and that the trusts used to withdraw the funds do not even match with the accounts funds were withdrawn under and that missing trusts and accounts remain unaccounted for, and as the experienced and professional fiduciary Oppenheimer’s President, Hunt Worth claimed may be in quote “limbo.”
15. That recent news articles, including from the New York Times, submitted as Exhibit A in this hearing, show a pattern and practice of alleged criminal activities by Oppenheimer against their clients and necessitating SEC Waivers to exculpate them from criminal charges and now the cause of severe public outrage and scrutiny.

ACCOUNTING OBJECTIONS

1. That before accounting objections to line items are made, it must be established if the experienced and professional fiduciary Oppenheimer was properly made trustee of legal trusts or if Oppenheimer used funds illegally using bogus documents that have recently been reported to the proper authorities as Fraudulent and Forged, yes, like in the Estates and Trusts we find more Fraudulent and forged documents, this time not for deceased persons but for minor children, to rob them of trust funds for their future in a complex fraud. That each line item entry is a separate instance of fraud and theft as no monies should have been withdrawn without proper documents and everything in legal order.
2. That if Oppenheimer accessed the funds illegally, despite whether they allege the Court rubber stamped them to act as fiduciaries, on unexecuted and fraudulent documents, then the accounting would wholly be part of the continuing and ongoing fraud and would have to be reported to the proper authorities by this Court.
3. That no accountings of documents or financial accountings have been provided to the beneficiaries for the period of 2006-2010 in the Court Ordered accounting provided by Oppenheimer and thereby fail generally accepted accounting principles from the start and these have not been turned over despite repeated requests and despite multiple transfers of trusteeship that took place.
4. That the experienced and professional fiduciary Oppenheimer’s accounting starts only with alleged balances and no supporting evidence to how the numbers were generated in the first place.
5. No tax returns were submitted with the accountings for each of the trusts for any years prior to Oppenheimer’s taking over and repeated requests have been denied and all the new production documents dumped on me this week again only start after Opp takes trusteeship.
6. That let us now turn to the accounting objections prepared and filed.