

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

Case No. 502011CP000653XXXXSB
Honorable Judge Martin Colin

IN RE

ESTATE OF SHIRLEY BERNSTEIN,

Deceased.

Division: IY

_____/

**OBJECTIONS TO INVENTORY BY TED S. BERNSTEIN, AS
SUCCESSOR PERSONAL REPRESENTATIVE**

Objector, ELIOT IVAN BERNSTEIN (“Objector” or “Eliot”), individually and on behalf of his minor children (“Petitioner”), who are alleged qualified beneficiaries¹ of the Estate (the “Estate”), and Trusts of Shirley Bernstein, hereby Objects to the Final Accounting put forth by the Successor Personal Representative, Theodore Stuart Bernstein (“TED”) and his counsel Alan B. Rose, Esq., (“ROSE”) 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, on information and belief, Objector alleges as follows:

Background

1. That the Estate of Shirley has been reopened by this Court due to Fraud that was committed upon the Court and the Beneficiaries of the Estate of Shirley Bernstein to close the Estate, including using a deceased Personal Representative, Simon Bernstein, to the close the Estate of Shirley illegally, leading to the Estate being reopened and which remains open as of the date of this filing.

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2. The Estate of Shirley was closed allegedly by Simon Bernstein as acting Personal Representative in January 2013, when factually Simon was dead on Sept 13, 2012 and so no successor was appointed when it was closed illegally.
3. That TED acted as Personal Representative from Sept 13, 2012 to October 29, 2013 despite the fact that the Estate of Shirley was closed and no successor was necessary or appointed.
4. That the Estate of Shirley was re-opened due to fraud discovered in a September 13, 2013 hearing committed by TED and his Counsel that occurred in the closing of the Estate of Shirley fraudulently with the Court by using forged and fraudulently notarized documents and using a dead person to act as Personal Representative as if alive.
5. That TED was appointed by this Court on October 29, 2013 and prior to that from September 13, 2012 TED had acted without Letters of Administration to make dispositions of assets and more.
6. This POST MORTEM forgeries and fraudulently notarized documents and other documents deposited with the Court to close Shirley's Estate are part of a complex fraud on the beneficiaries and FRAUD UPON THIS COURT to change beneficiaries and seize Dominion and Control of the Estates by TED and his Counsel to begin a series of crimes to rob the Beneficiaries, Creditors and Interested Parties of assets of the Estates while controlling all information and failing to provide any statutorily required information to certain beneficiaries and creditors.
7. That TED's counsel Robert Spallina, Esq. ("SPALLINA") and Donald Tescher, Esq. ("TESCHER"), was later, after TED's appointment by this Court as PR when the Estate was reopened, were later in January 2014 allowed to resign by this Court as Successor Personal Representatives and Successor Trustees of Simon Bernstein's Estate and Trust, any

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involvement in the Estates and Trusts of Simon and Shirley Bernstein and resign from all of their representation of TED as PR of Shirley's Estate and Trustee of Shirley's Trust due to admission that the law firm Tescher & Spallina, PA altered a Shirley Trust document and used it as part of a fraud on beneficiaries counsel.

8. SPALLINA and TESCHER then resigned for criminal acts committed by their law firm involving Fraud on the Court and Fraud on the Beneficiaries, including Fraud involving the Estates and Trusts of both Simon and Shirley Bernstein and tampering with the dispositive documents through fraudulent notarizations and forged documents before the Court.
9. The crimes committed in the dispositive documents posited with Court by TED's counsel TESCHER and SPALLINA, all inured benefit to TED and his family who were disinherited and considered predeceased prior to the criminal acts to alter beneficiaries to include them and seize Dominion and Control of the Estates and Trusts through a series of fraudulent acts and fraudulent documents and naming TED, SPALLINA and TESCHER as fiduciaries in the documents and naming TED's children as beneficiaries through admitted fraud.
10. That the removed attorneys TESCHER and SPALLINA worked at the law firm Tescher & Spallina PA, were not known at the time of the September 13, 2013 hearing to have directly been involved in the fraud committed by their law firm, as the criminal acts were alleged to have been committed **only** by their Notary Public, Kimberly Moran ("MORAN").
11. Moran was later arrested and prosecuted for fraudulently notarizing six documents in Shirley's Estate, for six separate parties and admitted additionally to forging the documents to Palm Beach County Sheriff Investigators (after she claimed to Governor Rick Scott's Notary Division first that she had not forged them), including POST MORTEM fraud and forgery for documents purported to be signed by Simon Bernstein while he was alive and

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then used to close his deceased wife Shirley's Estate while Simon was dead for several months at the time he allegedly posited the documents in the Court.

12. That at that time of TED'S appointment, TED'S close friends TESCHER and SPALLINA were also acting as Counsel for TED as alleged Successor Trustee in the Shirley Trust and as Counsel to him as newly appointed Personal Representative and SPALLINA stated to the Court in a hearing on September 13, 2013 that he knew of no other problems in the Estates or Trusts of Simon and Shirley than those committed by MORAN.
13. However, on or about January 21, 2014 TED'S counsel SPALLINA, admitted to Palm Beach Sheriff Officers that he and his partner TESCHER had conspired together to fraudulently alter a Shirley Bernstein Trust document that added language to include their business associate, friend and client, TED's lineal descendant into the Shirley Trust to allow for illegal and fraudulent distributions to TED's family. TED and his family were considered Predeceased for all purposes of dispositions in the Estates and Trusts of both Shirley and Simon prior to the fraud taking place. (See EXHIBIT A – PB SHERIFF REPORT)
14. That SPALLINA then stated after he and his partner TESCHER consulted with each other and determined that TED's family could not be legally be put into the Shirley Trust that he then personally fraudulently altered a Shirley Trust document and the document was then disseminated to various parties to perpetrate a Fraud on Beneficiaries and allow TED to take illegal distributions. Funny part of the story is that SPALLINA claimed to PB Sheriff Investigators that TED took the distributions against the advice of counsel, although he had participated in the scheme to make illegal distributions possible, see Exhibit A attached herein.

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15. That SPALLINA also stated to Sheriff Investigators as reported in the exhibited herein Sheriff Report that TED was advised by counsel not to make distributions of Shirley's assets due to both a creditor still being involved in litigation with the Estate and Trust of Shirley and because the beneficiaries could only be Eliot Bernstein, Jill lantoni and Lisa Friedstein but TED allegedly ignored counsels advice, who had altered the documents to permit the crime and made distributions to members of his family despite knowing they were not legal beneficiaries.
16. That due to the fraud committed by TED'S attorneys at law, TED should have not been appointed by the Court upon the reopening of the Estate of Shirley due to his involvement with his attorneys in perpetrating the Fraud on the Court and the Fraud on the Beneficiaries.
17. However, the Court and the beneficiaries at the time of the appointment of TED were not aware of TESCHER and SPALLINA'S direct fraudulent acts done prior to MORAN's crimes, as they concealed this to the Court and committed perjury in the initial hearing on September 13, 2013, failing to tell the Court of their crime that occurred months before, on or about January 2013.
18. The legal authenticity of the dispositive documents have been challenged on the basis that these documents may also be part of a Pattern and Practice of Fraudulent documents and it is alleged that TED was fraudulently inserted into the dispositive documents of the Shirley Trust as a fiduciary to seize Dominion and Control of the Shirley Trust and deny any access to records and assets.
19. That since the Court has appointed TED as PR he has failed to take any necessary fiduciary steps to correct the violations of law committed by his former Counsel and protect the beneficiaries, regarding prosecuting or investigating the crimes of his former counsel,

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business associates and friends, TESCHER and SPALLINA or returning the improperly distributed funds.

20. TED introduced Simon and Shirley to TESCHER and SPALLINA so that he could get life insurance business from them.
21. Since TED's appointment as PR instead of protecting the beneficiaries he has continued a Pattern and Practice of Fraud on this Court, Fraud on the Beneficiaries and Fraud on the Creditors, as will be evidenced in part below in the Specific Objections to the Inventory TED provided to this Court and the To Be Determined Beneficiaries to protect and shield TESCHER and SPALLINA.

Specific Objections to Inventory

22. No financial information, physical evidence, tangible things or backup and any account statements or information were provided with the Inventory prepared by TED that evidence or relate to any transactions listed. All items on the Inventory need further investigation, thus the Objector objects as set forth below. In addition, the Objector objects as no substantiating documents were provided, thus the Objector reserves his right to further object to same.
23. That Simon Bernstein is alleged to have completed an inventory of the Estate of Shirley on September 08, 2011, that inventory was recently discovered to have never been sent and verified to the beneficiaries as statutorily required and was only proffered to the Florida Department of Revenue. (See EXHIBIT B - Inventory of Shirley prepared and posited with the Court and Tax Department by TESCHER and SPALLINA acting as Counsel for the PR Simon Bernstein and TED Inventory)
24. That it is alleged that the inventory of Simon of Shirley's Personal Property was removed from the dispositive documents and replaced with this fraudulent inventory that is the only

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inventory that was provided to this Court and the Tax Department and NOT BENEFICIARIES.

25. That this prior inventory alleged done by Simon appears to be yet another fraudulent document inserted into the record as part of the continuing and ongoing Pattern and Practice of Fraud on the Court committed by the prior fiduciaries and their counsel to effectuate a change of Beneficiaries illegally and more importantly to seize Dominion and Control of the Estates and Trusts through fraudulent dispositive documents, in order to steal assets to benefit and enrich themselves and their business associate, client and close personal friend TED.
26. That the September 08, 2011 Inventory failed to claim any of Shirley's Personal Property on the Inventory and stated that it totaled \$25,000.00 total. Current parole evidence already introduced into the record shows that Personal Properties of Shirley were significantly higher.
27. That since the alleged Simon Inventory was not sent to beneficiaries they had no chance to object timely to the inventory.
28. That Objector Eliot has personal knowledge of far more Personal Property owned by Shirley when she died that totaled far more than \$25,000.00 and Eliot has provided evidence to TED and this Court of more assets of Shirley's than the stated total worth.
29. That TED, after being appointed PR to the re-opened Estate of Shirley learned that Shirley's Personal Property had been transferred to Simon without first being accounted for on the Shirley Inventory sent to the Florida Tax Department and posited with this Court and in violation of Florida Probate Rules and Statutes failed to modify, adjust or amend the alleged initial inventory to reflect Shirley's property that he had become aware of.

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30. That it appears that the alleged Will of Shirley may be missing Addendums, Codicils and Schedules and more, which had specific items Shirley was bequeathing to individuals but that this itemized list appears at this time to be missing from the dispositive documents tendered.
31. When asked in a hearing before this Court how the amount of \$25,000.00 was derived on the alleged Simon Inventory prepared by his counsel as Personal Representative, TESCHER and SPALLINA, SPALLINA stated on the record that he called Simon and asked what Shirley's properties were worth and Simon allegedly claimed to him only \$25,000.00.
32. SPALLINA further stated when asked by the Court how that number was verified claimed that no verification or inventorying was done and he took it on faith or words to that effect.
33. That both TESCHER (the lead attorney on the Bernstein's accounts when the account transferred from the firm Tescher Gutter Chaves Josepher Rubin Ruffin & Forman PA to Tescher & Spallina, PA and TED's close personal friend) and his junior Partner SPALLINA knew of far more Personal Properties of Shirley's as they were counsel who designed the Estate plans of Simon and Shirley and further knew first hand of Shirley and Simon's net worth's and extensive Personal Properties. SPALLINA had visited their home and witnessed Personal Properties far more than claimed on the Inventory supplied to the Tax Department and this Court and never sent to beneficiaries in violation of Probate Rules and Statutes.
34. That prior to any transfer of Personal Properties to any party, including Simon, the assets of Shirley were required to be inventoried in full and then transferred to Simon. The alleged transfer took place at a time when the transfer was not taxable and thus there would be no reason to fail to properly account to avoid or evade taxes for a favorable tax result. That Eliot made repeated requests to TED to provide accounting for all missing items from

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Shirley's original alleged Inventory that failed to list the assets, which he has ignored in the Inventory he has prepared.

35. That it was then learned through appraisals submitted to this Court and the fiduciaries regarding Shirley's assets that there was well over \$25,000.00 of furniture, jewelry, art and more that was taken by Simon allegedly but was not listed on her inventory prior to Simon's taking her assets and many of these items are now missing or stolen and not inventoried as of this date.
36. That TED being the son of Shirley, also had firsthand knowledge of far more art, jewelry, clothing, vehicles and furniture owned by his mother and in statements made to this Court stated falsely that he was unaware of anything she owned worth over \$25,000.00 and that the number made sense to him despite his personal knowledge of her assets.
37. That Objector alleges that much of this property has been stolen by the former fiduciaries and prior counsel involved in these matters, along with TED and his siblings, primarily TED and his sister Pamela Simon ("PAM"), both considered predeceased for purposes of the Estates and Trusts of both Simon and Shirley.
38. The crimes to steal the assets and cover it up on a falsified inventory were committed with intent and aided by the former fiduciaries in the Simon Estate and Trust and TED's counsel in the Shirley Estate and Trust, TESCHER and SPALLINA, who intentionally left the assets stolen off the inventory of Shirley they prepared allegedly for Simon and never amended it as required by Probate Statutes and Rules before closing the Estate of Shirley using Simon while he was dead to act as Personal Representative and close her Estate months after his passing.

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39. That it is alleged that the Inventory Simon prepared for Shirley has been replaced with the alleged Simon Inventory submitted only to the Tax Department and this Court by TESCHER and SPALLINA and provides a reason why NO items were accounted for in Shirley's purported Inventory and only later accounted for, in part, in Simon's Estate inventory prepared by the former fiduciaries, TESCHER and SPALLINA.
40. That for example, personal property of Shirley's included a fully paid for Bentley Automobile with a resale value of approximately several hundred thousand dollars and her wedding ring, worth an appraised value immediately prior to her death of approximately \$250,000.00.
41. That additionally Eliot later submitted to the Court an insurance policy that covered and appraised a portion Shirley's Jewelry (See EXHIBIT C- Insurance Appraisal) shortly before her death where several hundred thousand dollars of Jewelry was insured and none of this was on Shirley's inventory.
42. That the appraised value of Shirley's Personal Property in the contents of the Real Estate owned by the Shirley Trust have been questioned by both Eliot and the Creditor William Stansbury as being deficient and under-valued with intent and scienter by TED, to further try and nab these assets at firesale prices. (See EXHIBIT D – Personal Property Appraisal)
43. That if Shirley's Personal Properties were transferred to Simon after Shirley's death, or more aptly **taken** by Simon (since only \$25,000.00 could be transferred to Simon according to Shirley's inventory prepared by Tescher & Spallina PA and \$0.00 worth of Personal Property according to TED's inventory) without first being inventoried on Shirley's inventory, this leaves open the very real possibility and now proven fact (as assets were found far exceeding the stated \$25,000.00) for an opportunity for TESCHER, SPALLINA, TED, PAM, LISA and

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JILL to have stolen properties that were Shirley's before preparing Simon's inventory and these stolen properties, alleged to be millions of dollars' worth of art, jewelry and more, are now unaccountable to beneficiaries and appear nowhere on either Shirley or Simon's inventories.

44. That Simon, an expert in Estate planning and who ran Trust companies would never have falsified a document sent to a Tax Department or any party, while knowing of far more assets of his wife, especially since there would be no gain from submitting a fraudulent inventory to this Court and a Tax Department.
45. That learning of these missing items not included on Shirley's inventory, TED as Successor Personal Representative has failed to submit a statutorily required amended inventory and has instead chosen to further conceal this information from both the Court and Beneficiaries, submitting yet another fraudulent and incomplete Inventory to this Court and Beneficiaries.
46. TED's Inventory further attempts to cover up the crimes of his business associates and former counsel TESCHER and SPALLINA. In this inventory TED is concealing the stolen items again and breaching his fiduciary duties under law to amend the Inventory. The Court should note that TED is one of the main alleged suspects in ongoing PB Sheriff investigation into the stolen Personal Properties.

733.604 Inventories and accountings; public records exemptions.—

(1)(a) Unless an inventory has been previously filed a personal representative shall file a verified inventory of property of the estate, listing it with reasonable detail and including for each listed item its estimated fair market value at the date of the decedent's death.

(2) If the personal representative learns of any property not included in the original inventory, or learns that the estimated value or description indicated in the original inventory for any item is erroneous or misleading, the personal representative shall file a verified amended or supplementary inventory showing any new items and their estimated value at the date of the decedent's death, or the revised estimated value or description.

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(The inventory filed by Spallina & Tescher PA was never docketed, verified and served to the beneficiaries, the copy beneficiaries have is to the tax department only allegedly.)

47. That TED also learned that items of Shirley's that were magically inventoried on Simon's Estate Inventory prepared by TESCHER and SPALLINA worth well over their stated \$25,000.00, were then appraised by TED and the appraisals he secured for the items were far below the prior appraised values, for example Shirley's wedding ring appraised at \$250,000.00 immediately prior to her death for insurance purposes was appraised by TED's appraiser at approx. \$30,000.00.

48. That TED has failed to comply with,

RULE 5.340. INVENTORY

(c) Amendments. A supplementary or amended inventory containing the information required by subdivision (a) as to each affected item shall be filed and served by the personal representative if:

(1) the personal representative learns of property not included in the original inventory; or

(2) the personal representative learns that the estimated value or description indicated in the original inventory for any item is erroneous or misleading [the \$25,000.00 stated as her assets in toto]; or

(3) the personal representative determines the estimated fair market value of an item whose value was described as unknown in the original inventory.

(e) Information. On request in writing, the personal representative shall provide the following:

(h) Verification. All inventories shall be verified by the personal representative.

49. That it was recently learned that TESCHER and SPALLINA failed to properly serve the beneficiaries of Shirley's Estate with the Simon Inventory alleged done by Simon, in violation of Rule

RULE 5.340. INVENTORY

(d) Service. The personal representative shall serve a copy of the inventory and all supplemental and amended inventories on the surviving spouse, each heir at law in an

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intestate estate, each residuary beneficiary in a testate estate, and any other interested person who may request it in writing.

(See EXHIBIT B - Inventory of Shirley filed to Tax Dept)

Statute 773.604

The personal representative must notify each beneficiary of that beneficiary's rights under this subsection. Neither a request nor the failure to request information under this subsection affects any rights of a beneficiary in subsequent proceedings concerning any accounting of the personal representative or the propriety of any action of the personal representative.

50. That the footnote one (¹) on the Inventory provided by the Successor Personal Representative

TED is erroneous, false and perjured. TED states under penalty of perjury that,

“¹This Inventory reports all assets which have come into the possession and knowledge of the undersigned as Successor Personal Representative as of the date of his Appointment. The undersigned did not receive possession of any property disclosed in the initial Personal Representative's Inventory dated August 29, 2011 (attached as Exhibit "A").”

51. That TED however came into possession of all of Shirley's Personal Properties that were transferred to Simon without accounting for them first, including assets secured of hers in two homes that were part of the Shirley Trust that TED controlled although had no rights to them as they were assets of Simon's at the time of his death improperly taken from Shirley after her death according to the Simon Inventory prepared by TESCHER and SPALLINA and he failed to add these items to an Amended Inventory once he became appointed by this Court.

52. The homes were in the Shirley Trust and the contents were all her Personal Property that should have been inventoried on her Inventory but the contents were all made part of

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Simon's estate prior to inventorying them for Shirley once she passed away and TED was made fully aware of this and was advised by TESCHER and SPALLINA that he was not in custody of these items as he was not the Personal Representative of Simon's Estate, who initially were TESCHER and SPALLINA and then after their removal the Personal Representative was Brian O'Connell. (See EXHIBIT E - SPALLINA Letter to TED re Custody of Simon Estate Personal Properties.)

53. That TESCHER and SPALLINA failed to take custody and possession of the Personal Properties of Simon's they claimed were transferred from Shirley to Simon but were actually taken without inventorying and allowed TED to take possession and custody of the properties instead, which has led to loss of the properties and no accounting of them in Shirley's Estate and Simon's Estate inventories.
54. That TED and his counsel ROSE told this Court that when they improperly sold a multimillion dollar condominium that the Personal Properties of Shirley's were transferred, boxed and stored upon the sale for safe keeping to the Primary Residence at Saint Andrews Country Club in Boca Raton, FL in the four garages.
55. This Court, based on that claim and knowing the Personal Properties were moved by TED who had no legal custody of the items, then issued an Order on March 30, 2015 for the new PR O'Connell to re-inspect and take possession of these Personal Properties. Therefore, TED's sworn statements in the Inventory he prepared are knowingly false, as he knew that these were assets of Shirley's initially that should have been properly accounted for on her inventory prior to any transfers to any parties.
56. The Original Order to take possession and re-inspect the Personal Properties was ordered on June 19, 2014 by this Court and was failed to be complied with as the Trustee TED and his

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Counsel ROSE then claimed to the PR and others that there was so much to inventory and unboxing it all in the Primary Residences four garages would take far more money than the Court had allocated in funds to complete such RE-inventorying.

57. It was then told to the PR O'Connell and former Curator Benjamin Brown, Esq. that it would cost a considerable amount over the \$500.00 apportioned by the Court in its Order to now unbox all the furniture and items stored in the garages, claiming this as the reason to hold up the Court Ordered Inspection and when over six months later the Court Ordered the immediate inspection due to learning of an undisclosed sale of the Primary Residence where the items were alleged stored, there appeared to be only three or four very small boxes and no furniture and none of Shirley's Personal Properties from her Condominium were there. (SEE EXHIBIT F - Pictures of Garages) All of these items TED was in possession of he failed to add to the Inventory he prepared in violation of Probate Statutes and Rules and Law.
58. On or about March 27, 2015 at 10:30am Joielle "Joy" A. Foglietta, Esquire representing the PR met Eliot at the Primary Residence as Court Ordered and all four garage doors were open and three were wholly empty and one had a few trinkets such as salt shakers and napkin holders.
59. That TED and ROSE now have stated that the Personal Properties may have been sold by TED, more accurately stolen by TED and then sold as stolen goods and further there are no accountings or receipts for any of the items stolen and alleged sold.
60. That TED had NO legal rights to these Personal Properties to sell or otherwise dispose of them and was not a beneficiary of them either, having been disinherited entirely with his lineal descendants from the Estate and Trust of Shirley.

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61. That Palm Beach County Sheriff investigators have an ongoing criminal complaint investigating the alleged stolen properties, none of these items appear on the Shirley or Simon accountings and inventories as being properly accounted for as sold or otherwise transferred.

SPECIFIC ACCOUNTING INVENTORY OBJECTIONS

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62. That TED has come into possession and control of property not listed in the inventory and has failed to put those items on the inventory and thus the following statement is false and perjured.

“The undersigned Successor Personal Representative of the estate of Shirley Bernstein, deceased, who died December 8, 2010, submits this inventory of all the property of the estate, that has come into the hands, possession, control, or knowledge of this Personal Representative.”

63. That TED is now claiming the Homestead exemption was not properly done and hearings will have to be had to determine if the Homestead applies.

64. That TED is now claiming that in attempting to sell the Primary Residence that the title company has halted the sale due to problems with the Title and where the Title in the sold Condominium of Shirley will now have to be investigated for fraud.

REAL ESTATE IN FLORIDA - Exempt (Protected) Homestead: NONE

REAL ESTATE IN FLORIDA- Non Exempt Homestead: NONE

(Whether or not homestead property is exempt from the claims of creditors, is properly devised and is a probate asset may have to be determined by appropriate proceedings.)

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65. That due to the alleged Successor Trustee TED's failure to account for the Shirley Trust, it is unknown if there is other Florida real estate that was held by the decedent.

OTHER REAL ESTATE IN FLORIDA: NONE

Total Real Estate in Florida - Except Exempt (Protected) Homestead \$ 0.00

66. That TED has knowledge and possession of Personal Properties that he has failed to amend the Inventory produced to reflect and violated Florida Probate Rules and Statutes in so doing.

67. That it is alleged that TED has stolen, sold or otherwise disposed of Personal Properties in self-dealing transactions.

68. That it is alleged that TED's sisters Pamela Simon, Jill Iantoni and Lisa Friedstein also have taken Personal Property of Shirley Bernstein that was taken from the primary residence at Saint Andrews Country Club and the Aragon Condominium and was not inventoried, including jewelry, art, clothing and other items of Shirley Bernstein that were part of her Personal Property and were not inventoried on either Shirley Bernstein's inventory or Simon Bernstein's inventory.

69. That Eliot has personal knowledge of far more personal property than the stated "NONE", including a Bentley Automobile, Jewelry and more that were the Personal Property of Shirley at the time of her death.

PERSONAL PROPERTY WHEREVER LOCATED:

Description: NONE

TOTAL OF ALL PERSONAL PROPERTY AND FLORIDA REAL ESTATE

(Except exempt (protected) homestead) \$ 0.00

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70. That TED has failed to account for un-inventoried, unidentified items on former Inventory of TESCHER and SPALLINA for \$25,000.00 and TED has provided no backup or support as to where the \$25,000.00 of items went.

From TESCHER and SPALLINA INVENTORY:

PERSONAL PROPERTY WHEREVER LOCATED:

Description	Estimated Fair Market Value
Furniture, furnishings, household goods and personal effects	\$ 25,000.00 (est.)
TOTAL OF ALL PERSONAL PROPERTY AND FLORIDA	
REAL ESTATES	\$ 25,000.00

71. That the footnote below is false and perjured as TED has knowledge of additional Personal Properties and has failed to properly report those items as required and further perjured his statement to this Court as part of an ongoing Pattern and Practice of Fraud on this Court, Fraud on the Beneficiaries and Creditors to benefit himself and others directly at the expense of the True and Proper beneficiaries.

"¹ This Inventory reports all assets which have come into the possession and knowledge of the undersigned as Successor Personal Representative as of the date of his Appointment. The undersigned did not receive possession of any property disclosed in the initial Personal Representative's Inventory dated August 29, 2011 (attached as Exhibit "A")."

72. That it is unclear why the alleged Successor Personal Representative would not at this time know of other real estate outside the State of Florida owned by the decedent and beneficiaries and interested parties have not been provided accounting information regarding the true value of the Shirley Estate and Trusts.

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All real estate located outside the State of Florida owned by the decedent of which the Personal Representative is aware, if any, is described on a schedule attached hereto, [if none, so indicate].

NONE KNOWN AT THIS TIME.

73. That appraisals done by TED on assets under the control of Simon's Estate Personal Representatives is believed and reported to authorities and this Court to have been done with criminal intent to lower the value of items presented and create a false appraisal of assets with substantially discounted items or replaced items with lower values.
74. That upon repeated requests for new appraisals and explanations of the inventories done by TED, who had no authority to them as the items were claimed to be Simon's Personal Properties under the Custody of TESCHER and SPALLINA and despite repeated requests to TED, TESCHER and SPALLINA, all have failed to provide information regarding the questioned and missing assets.
75. That Shirley's Will, (See EXHIBIT G – SHIRLEY WILL) is missing addendums, codicils and attachments that bequeathed items are alleged to have been listed on that appear to have been removed from the Will submitted to this Court. Upon repeated requests for examination of the entire Will and all attachments, addendums, etc. beneficiaries have been denied this right.
76. That TED has perjured his statements on the Inventory with scienter.

“Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief.”

WHEREFORE, Eliot requests that this Court enter an order:

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OBJECTION TO INVENTORY BY TED S. BERNSTEIN, AS SUCCESSOR PERSONAL REPRESENTATIVE

- i. notifying the appropriate state and federal authorities of the alleged criminal misconduct stated herein and theft of Personal Properties by TED. SPALLINA, TESCHER, PAMELA SIMON, LISA FRIEDSTEIN, JILL IANTONI and ROSE as required under Attorney Conduct Codes, Judicial Cannon and law,
- ii. order an independent forensic accounting of the Shirley Bernstein Inventory and all records submitted to the Court by TESCHER. SPALLINA and TED to validate if the Officers of this Court who have perjured themselves before the Court and committed felony misconduct in altering dispositive documents submitted to this Court and a Fraud on the Court and have committed further fraudulent accounting.
- iii. award Pro Se legal fees and costs of Eliot Bemstein.
- iv. disgorge all attorneys' fees and fiduciary fees,
- v. freeze all estate and trust assets of Shirley Bernstein and demand they be turned over to the Court to prevent further waste, fraud and abuse,
- vi. any other remedies, relief, damages and sanctions this Court finds appropriate under law.

Filed on Wednesday, April 29, 2015

Eliot Bernstein, Pro Se, Individually; as Beneficiary and as Legal Guardian on behalf of his three minor children.

X

CERTIFICATE OF SERVICE

I, ELIOT IVAN BERNSTEIN, HEREBY CERTIFY that a true and correct copy of the

Wednesday, April 29, 2015

OBJECTION TO INVENTORY BY TED S. BERNSTEIN, AS SUCCESSOR PERSONAL REPRESENTATIVE

foregoing has been furnished by email to all parties on the following Service List,
Wednesday, April 29, 2015.

Eliot Bernstein, Pro Se, Individually; as
Beneficiary and as Legal Guardian on behalf
of his three minor children

X

SERVICE LIST

<p>Alan B. Rose, Esq. PAGE, MRACHEK, FITZGERALD, ROSE, KONOPKA, THOMAS & WEISS, P.A. 505 South Flagler Drive, Suite 600 West Palm Beach, Florida 33401 arose@pm-law.com and arose@mrachek-law.com</p>	<p>John P Morrissey, Esq. John P. Morrissey, P.A. 330 Clematis Street Suite 213 West Palm Beach, FL 33401 john@jmorrisseylaw.com</p>	<p>Carley & Max Friedstein, Minors c/o Jeffrey and Lisa Friedstein Parents and Natural Guardians 2142 Churchill Lane Highland Park, IL 6003 Lisa@friedsteins.com lisa.friedstein@gmail.com</p>
<p>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</p>		

SHIRLEY ESTATE SERVICE LIST

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<p>Jill Iantoni 2101 Magnolia Lane Highland Park, IL 60035 jilliantoni@gmail.com</p>	<p>Peter Feaman, Esquire Peter M. Feaman, P.A. 3615 Boynton Beach Blvd. Boynton Beach, FL 33436 pfeaman@feamanlaw.com service@feamanlaw.com mkoskey@feamanlaw.com</p>	<p>Kimberly Moran kmoran@tescherspallina.com</p>	<p>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</p>
<p>Carley & Max Friedstein, Minors c/o Jeffrey and Lisa Friedstein Parents and Natural Guardians 2142 Churchill Lane Highland Park, IL 6003 Lisa@friedsteins.com lisa.friedstein@gmail.com</p>	<p>Lindsay Baxley aka Lindsay Giles lindsay@lifeinsuranceconcepts.com</p>		

EXHIBIT A

PB SHERIFF REPORT

Wednesday, April 29, 2015
EXHIBIT

A handwritten signature in blue ink, consisting of several loops and a long vertical stroke, positioned over the date and exhibit text.

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 1
CASE NO. 14029489 OFFENSE REPORT CASE NO. 14029489
DISPOSITION: ZULU
DIVISION: DETECTIVE

911:
ECONOMIC CRIMES * * *
SIGNAL CODE: 14 CRIME CODE: NON CRIME CODE: OT CODE: 9546 01/23/14 THURSDAY
ZONE: BR GRID: DEPUTY I.D.: 7704 NAME: MILLER RYAN ASSIST: TIME D 1020 A 1020 C 1021
OCCURRED BETWEEN DATE: 12/01/12 , 0000 HOURS AND DATE: 01/31/13 , 0000 HOURS
EXCEPTION TYPE:
INCIDENT LOCATION: 4855 TECHNOLOGY WY APT. NO.: 700
CITY: BOCA RATON STATE: FL ZIP: 33431

NO. OFFENSES: 00 NO. OFFENDERS: UK NO. VEHICLES STOLEN: 0 NO. PREMISES ENTERED: 0
LOCATION: OTHER
NO. VICTIMS: 00 NO. ARRESTED: 0 FORCED ENTRY: 0

NAME LIST:

ROLE:
OTHER SIMON BERNSTEIN DOB: 12/02/1995
SEX: M RACE: W HT: 506 WT: 180 HR: GRAY EYE: BROWN
RESIDENTIAL ADDRESS: 7020 LIONSHEAD LA BOCA RATON FL 33496 HOME PHONE: 561 000-0000
BUSINESS PHONE: 561 000-0000
OTHER SHIRLEY BERNSTEIN DOB: 06/29/1939
SEX: F RACE: W HT: 502 WT: 102 HR: BLOND EYE: BLUE
RESIDENTIAL ADDRESS: 7020 LIONSHEAD RD BOCA RATON FL 33496 HOME PHONE: 561 000-0000
BUSINESS PHONE: 561 000-0000
COMPLAINANT ROBERT L SPALLINA DOB: 06/09/1965
SEX: M RACE: W HT: 511 WT: 175 HR: BLACK EYE: BROWN
RESIDENTIAL ADDRESS: 7987 WISTERIA AV PARKLAND FL 33076 HOME PHONE: 561 997-7008
BUSINESS PHONE: 561 000-0000
OTHER ALAN B ROSE DOB: 10/23/1965
SEX: M RACE: W HT: 509 WT: 170 HR: BROWN EYE: BROWN
RESIDENTIAL ADDRESS: 21145 ORMOND CT BOCA RATON FL 33433 HOME PHONE: 561 000-0000
BUSINESS ADDRESS: 505 S. FLAGLER DR., STR. 600, WEB, FL 33401 BUSINESS PHONE: 561 355-6991
OTHER TED BERNSTEIN DOB: 08/27/1959
SEX: M RACE: W HT: 0 WT: 0 HR: UNKNOWN EYE: UNKNOWN
RESIDENTIAL ADDRESS: 800 BERKELEY ST BOCA RATON FL 33484 HOME PHONE: 561 213-2322
BUSINESS PHONE: 561 988-8984

ON 01/21/13 AT 1:45 PM I MET WITH ROBERT SPALLINA AND HIS ATTORNEY DAVID ROTH. SGT. DAVID GROOVER WAS ALSO PRESENT DURING THE INTERVIEW. WE MET AT

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CASE NO. 14029489 PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 2
OFFENSE REPORT CASE NO. 14029489
DISPOSITION: ZULU

THE PALM BEACH COUNTY SHERIFF'S OFFICE, DISTRICT 1 CONFERENCE ROOM, WHICH IS LOCATED AT 3228 GUN CLUB ROAD, WEST PALM BEACH, FL. ROBERT SPALLINA STATED THAT HE AND HIS PARTNER, DONALD TESCHNER, MET SIMON AND SHIRLEY BERNSTEIN IN 2007. HE SAID THAT IN 2008 THE BERNSTEIN'S CAME TO THE TESCHNER AND SPALLINA FIRM. HE SAID THAT THEY (THE ATTORNEY'S OFFICE) CREATED WILLS AND TRUSTS FOR BOTH SIMON AND SHIRLEY IN 2008, AMONG OTHER PLANNING. SPALLINA TOLD US THAT SIMON HAD BEEN IN THE INSURANCE BUSINESS FOR 40 YEARS.

HE SAID THAT THE SUBJECT OF THE FIRST MEETINGS WAS THE SALE OF THE INSURANCE BUSINESS DOWN THE ROAD, AS WELL AS MOVING AROUND SOME STOCKS. SPALLINA STATED THE CONVERSATIONS WITH SIMON AND THE THOUGHT PROCESS WAS THAT ONCE SIMON SOLD THE INSURANCE BUSINESS HE OWNED, ALL THE FAMILY WOULD BENEFIT FROM IT (FINANCIALLY). HE SAID THE BUSINESS WAS NEVER SOLD, BUT A LOT OF PLANNING AND PREPARATION WAS DONE FOR IT, TO INCLUDE SETTING UP A FLORIDA LIMITED PARTNERSHIP AND A DELAWARE ASSET PROTECTION TRUST. SPALLINA STATED THAT SIMON WAS ALWAYS CONCERNED WITH CREDITOR PROTECTION. HE SAID THAT IS QUITE COMMON IN THE INSURANCE BUSINESS WORLD.

SPALLINA REITERATED THAT IN 2008, THE LAW FIRM DID THE DOCUMENTS FOR THE WILLS AND TRUSTS. HE STATED THEY (SIMON & SHIRLEY) HAVE FIVE CHILDREN AND 10 GRANDCHILDREN, AS WELL AS A STEP-GRANDCHILD.

SPALLINA SAID THAT THE ESTATE PLAN WAS SIMILAR TO MOST OTHERS, IT SAID SHOULD ONE SPOUSE DIE FIRST, THE OTHER WILL RECEIVE EVERYTHING (ALL ASSETS). HE SAID THAT UNDER BOTH TRUSTS, THE INITIAL DOCUMENTS READ THAT UPON THE SECOND DEATH, TWO CHILDREN (TED AND PAM) WERE EXCLUDED. HE TOLD US THIS TOOK PLACE SINCE BOTH TED AND PAM WERE SET UP WITH LIFE INSURANCE BUSINESSES AND THEY WANTED TO MAKE THE REMAINING CHILDREN (ELIOT, LISA, AND JILL) AS WHOLE AS THEY COULD. NOTE: TED WAS WORKING WITH SIMON IN THE INSURANCE BUSINESS DOWN HERE IN FLORIDA AND PAM RECEIVED A COMPANY IN ILLINOIS.

SPALLINA REITERATED THAT UPON THE DEATH OF THE SECOND SURVIVOR, EVERYTHING FROM BOTH TRUSTS GOES TO JILL, LISA, AND ELIOT ADDING THAT SHIRLEY HAD ONE OTHER STIPULATION IN HER TRUST, WHICH STATED THAT TED'S STEPSON, (MATTHEW LOGAN) RECEIVED \$200,000. HE TOLD ME THAT SHIRLEY HAD A LIKING TO MATTHEW SO SHE ADDED THAT TO HER TRUST, BUT THAT SIMON DID NOT BELIEVE IN THAT, THAT HE FELT EVERYTHING SHOULD GO TO BLOOD (A BIOLOGICAL CHILD). SPALLINA SAID THAT LATER ON IN 2008, SHIRLEY STATED SHE WANTED TO CHANGE HER TRUST DOCUMENTS IN REFERENCE TO THE MONEY LEFT TO MATTHEW LOGAN. HE STATED THAT AN AMENDMENT WAS CREATED, WHICH WAS SIGNED BY SHIRLEY ON NOV. 19, 2008 TAKING LOGAN OUT OF THE TRUST.

SPALLINA STATED THAT HE FELT THAT SIMON'S WISHES OVERRODE SHIRLEY'S IN THIS SITUATION. SPALLINA SAID THAT HE AND KIMBERLY MORAN (HIS EMPLOYEE & A NOTARY) WENT TO SHIRLEY'S HOME FOR THE DOCUMENT TO BE SIGNED. HE SAID THAT RACHEL WALKER, SHIRLEY'S ASSISTANT, WAS PRESENT WHEN THE DOCUMENT WAS SIGNED.

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PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 3
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SHE AND SPALLINA ARE ON THE DOCUMENT AS WITNESSES, MORAN IS THE NOTARY FOR SHIRLEY'S SIGNATURE. HE TOLD ME THAT WAS THE LAST CHANGE SHIRLEY EVER MADE TO HER DOCUMENTS AND THAT SHE PASSED ON DECEMBER 2010. SIMON WAS STILL ALIVE AND THE TRUST READ THAT EVERYTHING WENT TO HIS BENEFIT. SPALLINA REITERATED THAT HER DOCUMENTS READ THAT UPON SIMON'S DEATH, EVERYTHING (HER ASSETS) WENT TO JILL, LISA, AND ELIOT.

SPALLINA STATED THAT IN 2012, SIMON CONTACTED HIM STATING THAT HE WAS HAVING CONCERNS ABOUT HOW HE HAD ELIMINATED TED AND PAM FROM HIS TRUST. HE STATED THAT IT IS POSSIBLE THAT THESE THOUGHTS CAME ON BECAUSE PAM STARTED SENDING HIM LETTERS. HE SAID THAT SHE (PAM) HAD A LAWYER CONTACT HIS OFFICE AND ASK FOR COPIES OF SHIRLEY'S TRUST DOCUMENTS. SPALLINA SAID THAT HE MET WITH SIMON, WHO SAID THAT HE WAS CONSIDERING CHANGING HIS DOCUMENTS. HE SAID THAT ONE OF THE CHANGES DISCUSSED WAS HOW TO INCLUDE TED AND PAM'S CHILDREN.

SPALLINA STATED THAT SIMON HAD A LIFE INSURANCE POLICY WITH THE BENEFIT OF \$1,600,000. HE SAID THAT THE POLICY READ THAT IF SIMON PASSED BEFORE SHIRLEY SHE RECEIVED THE BENEFIT, BUT IF SHIRLEY PASSED BEFORE HIM, THE FIVE CHILDREN RECEIVED THE BENEFITS ONCE HE PASSED. THIS POLICY ORIGINATED OUT OF ILLINOIS. SPALLINA ADDED THAT THIS POLICY AND ITS DISTRIBUTION OF FUNDS ARE CURRENTLY IN A FEDERAL COURT BATTLE.

SPALLINA STATED THAT A DISCUSSION TOOK PLACE WITH HIM AND SIMON IN 2012; REFERENCE THE FACT THAT SIMON HAD ISSUES ON HOW AND WITH WHOM FUNDS WERE GOING TO BE DISTRIBUTED TO UPON HIS DEATH. HE TOLD ME SIMON WAS HAVING RESERVATIONS ABOUT TED AND PAM NOT BEING IN HIS TRUST, AS WELL AS THAT FACT THAT HE THEN HAD A GIRLFRIEND BY THE NAME OF MARITZ PUCCIO THAT HE WANTED TO PROVIDE FOR. HE ADDED THAT NO ONE IN THE FAMILY WAS HAPPY THAT PUCCIO WAS IN SIMON'S LIFE. HE ALSO TOLD ME THAT SIMON WANTED HIS GRANDCHILDREN TO RECEIVE BENEFITS FROM THE TRUST.

SPALLINA SAID THAT SIMON FIRST SUGGESTED MAKING BENEFICIARY CHANGES ON THE AFOREMENTIONED LIFE INSURANCE POLICY. SPALLINA SAID THAT HE TOLD SIMON THAT WAS A VERY BAD IDEA. HE TOLD ME THAT THERE WAS SOMETHING CALLED AN EXERCISE OF POWER OF APPOINTMENT, PUT IN BOTH SIMON AND SHIRLEY'S TRUST DOCUMENTS. HE SAID THIS GAVE THE LIVING SPOUSE THE ABILITY TO MAKE CHANGES ON THE DECEASED SPOUSE'S DOCUMENTS. HE SAID THAT HE TOLD SIMON, THAT MAYBE THEY SHOULD EXPLORE OPTIONS WITH THAT. HE SAID SIMON TOLD HIM THAT HE WANTED TO MAKE THE NECESSARY CHANGES TO HAVE BOTH TRUSTS READ THAT THE 10 GRANDCHILDREN WERE THE BENEFICIARIES. HE TOLD ME THAT HE TOLD SIMON (ST AS HE CALLS HIM) THAT HE COULD NOT MAKE THOSE CHANGES TO SHIRLEY'S TRUST BECAUSE SHE HAD WROTE TED AND PAM AND THEIR CHILDREN AS PREDECEASED IN HER TRUST.

SPALLINA REITERATED THAT SIMON CAN DO WHATEVER HE WANTS WITH HIS ESTATE, BUT ALL HE CAN DO WITH SHIRLEY'S TRUST IS GIVE IT TO LISA, JILL, AND ELIOT'S CHILDREN. HE SAID THAT SIMON WAS NOT HAPPY ABOUT THIS. HE SAID THAT SIMON

[REDACTED]

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[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Changes could not be to her beneficiaries however, which is what they tried.

Eliot and his family were happy for him and Maritza. The other children were estranged.

How could Spallina write an estate plan, know about the policy and know Si's alleged intent and then not have a copy of the policy and further how did he file a claim as Trustee of Lost Trust when he claims here the beneficiaries were the children, not the now lost 1995 Simon Bernstein Irrev Ins Trust?

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WAS VERY ADAMANT ABOUT LEAVING EVERYTHING IN THE ESTATES TO THE GRANDCHILDREN. HE ALSO SAID THAT HE ADVISED SIMON TO NOT MAKE CHANGES TO THE LIFE INSURANCE POLICY OR THE ESTATES, MAKING PUCCIO A BENEFICIARY. HE STATED THAT THIS WILL ONLY CAUSE PROBLEMS AND CREATE LITIGATION. SPALLINA SAID THE AFOREMENTIONED DISCUSSION AND MEETING TOOK PLACE IN FEBRUARY 2012. HE SAID THE MEETING CONCLUDED WITH SIMON SAYING HE NEEDED TO THINK ABOUT THINGS.

HE TOLD ME THAT THREE MONTHS LATER, SIMON CONTACTED HIM STATING HE KNEW WHAT HE WANTED TO DO. HE SAID THAT SIMON TOLD HIM HE WANTED TO LEAVE HIS INSURANCE POLICY ALONE, BUT THAT HE WANTS BOTH TRUSTS TO GO TO HIS 10 GRANDCHILDREN. SPALLINA SAID THAT HE EXPLAINED TO HIM AGAIN, THAT ONLY HIS TRUST, NOT SHIRLEY'S CAN GO TO BOTH GRANDCHILDREN, UNLESS HE TAKES ALL OF THE ASSETS OUT OF THE SHIRLEY TRUST AND PUTS THEM INTO HIS NAME. HE SAID THE COST OF TAKING THE ASSETS OUT OF SHIRLEY'S TRUST WOULD HAVE BEEN SIGNIFICANT, BECAUSE SHIRLEY'S DEATH OCCURRED BEFORE FEDERAL ESTATE TAX CHANGES TOOK PLACE, SO AS LONG AS IT STAYED IN HER ESTATE IT WOULD BE FREE OF TAX, BUT SHOULD IT GO TO SIMON'S TRUST IT WILL BE TAXED.

THERE WAS ALSO AN ISSUE OF SUBJECTING THE ASSETS FROM SHIRLEY'S ESTATE TO CREDITORS IF IT WENT TO SIMON'S ESTATE. SPALLINA TOLD ME THAT AT THIS TIME, SIMON SAID "GET MY CHILDREN ON THE PHONE". HE SAID THAT SIMON TOLD HIM THAT HE WANTED HIS CHILDREN TO AGREE THAT ALL ASSETS FROM BOTH TRUSTS GO TO THE 10 GRANDCHILDREN. HE SAID THAT SIMON TOLD HIM HE (SIMON) COULD GET THEM TO AGREE. SPALLINA CONFIRMED THAT THIS CONVERSATION OCCURRED ON THE SAME DATE, DURING THE SAME PHONE CALL (CONFERENCE CALL), REGARDING THE WAIVER OF ACCOUNTING FORM FOR SHIRLEY'S ESTATE IN PBSO CASE #13-097087.

FROM A PREVIOUS INVESTIGATION DONE BY ME, I FOUND THAT SIMON SIGNED THE WAIVER OF ACCOUNTING ON 04/09/12, SO IT IS POSSIBLE THAT THE PHONE CALL OCCURRED ON THAT DATE. I HAD ALSO NOTED IN MY REPORT THAT THERE WAS SOME DISCUSSION OF INHERITANCE AND WHO WAS TO GET WHAT. SPALLINA SAID THAT DURING THE PHONE CALL, ALL FIVE KIDS AGREED THAT CHANGING THE INHERITANCE OF BOTH ESTATES TO THE GRANDCHILDREN WAS A GREAT IDEA. HE SAID THAT ELIOT SPOKE THE MOST, STATING THINGS SUCH AS, GREAT IDEA DAD, WHATEVER YOU WANT TO DO, WHATEVER MAKES YOU FEEL BEST, WHATEVER IS BEST FOR YOUR HEALTH DAD.

SO, AFTER THE AFOREMENTIONED PHONE CALL, NEW DOCUMENTS WERE DRAWN UP FOR SIMON'S ESTATE. THESE NEW DOCUMENTS GAVE EVERYTHING TO ALL 10 GRANDKIDS. HE ALSO EXERCISED HIS POWER OF SHIRLEY'S ESTATE, LEAVING EVERYTHING TO ALL 10 GRANDKIDS, EVEN THOUGH LEGALLY HE COULD NOT INCLUDE TED AND PAM'S KIDS BECAUSE OF THE PREDECEASED LIMITATION. HE SAID THESE DOCUMENTS WERE EXECUTED AT THE END OF JULY 2012. HE SAID SEVEN WEEKS LATER SIMON DIES, UNEXPECTEDLY. I FOUND THAT SIMON PASSED ON SEPTEMBER 13, 2012 OF A HEART ATTACK.

SPALLINA SAID APPROXIMATELY TWO MONTHS AFTER THAT, HIS OFFICE RECEIVED A REQUEST FROM ELIOT'S ATTORNEY, CHRISTINE YATES, FOR ALL DOCUMENTS RELATING TO

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Si was being terrorized by four of five children and seven of 10 grandchildren and Eliot did agree that whatever would get them to seize their elder abuse he would do for his father but not until he saw all docs.

This is wholly fabricated as Si called Eliot to set up the call days before the call with Spallina and Si made the call from his home and not Spallina's office.

What is Spallina doing advising him to not leave Maritza anything, like it is his money. What problems would it cause and to whom?

Why would Si sign a Waiver on April 09, 2012 if the meeting with his three beneficial children to agree was not until May 10, 2012, something does not add up in Spallina web of lies.

This is a false statement by Detective Miller as Simon has never signed a Waiver that was not forged or improper and so Simon never did sign a Waiver.

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 5
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SIMON AND SHIRLEY BERNSTEIN, TO INCLUDE DOCUMENTS RELATING TO BERNSTEIN FAMILY REALTY, WHICH OWNS A HOME THAT ELIOT AND HIS FAMILY LIVE IN. HE SAID THAT HIS HOME IS ACTUALLY OWNED AND IS FUNDED BY THREE TRUSTS THAT SIMON CREATED. THE THREE TRUSTS ARE IN THE NAME OF ELIOT'S THREE CHILDREN, (JACK, JAKE, AND DAN).

SPALLINA TOLD ME THAT HE AND HIS PARTNER HAD DISCUSSIONS REFERENCE TO FULFILLING SIMON'S WISHES OF ALL 10 GRANDCHILDREN RECEIVING THE BENEFITS FROM BOTH SIMON AND SHIRLEY'S TRUSTS. HE SAID THAT HE AND HIS PARTNER, DONALD TESCHNER, DISCUSSED DOING A SCRIVENER'S AFFIDAVIT REFERENCE REINSTATING TED AND PAM'S CHILDREN INTO SHIRLEY'S TRUST, SINCE THEIR NOTES WERE UNCLEAR TO AS IF THE GRANDCHILDREN WERE OR WERE NOT DEEMED PREDECEASED, AS TED AND PAM WERE. HE TOLD ME THAT THE DECISION WAS MADE TO NOT DO THE SCRIVENER'S AFFIDAVIT, DUE TO THE CHANCE THAT IT MAY NOT WORK. HE SAID THOUGH, THAT AGAINST HIS BETTER JUDGMENT HE ALTERED THE FIRST PAGE OF THE FIRST AMENDMENT TO THE SHIRLEY BERNSTEIN TRUST AGREEMENT, BEFORE HE TURNED IT OVER TO YATES. THE ORIGINAL WAS MENTIONED EARLIER ON IN THIS REPORT AND STATES THAT SHIRLEY SIGNED IT ON NOVEMBER 18, 2008. IT TOOK MATTHEW LOGAN OUT OF THE TRUST.

SPALLINA SAID THAT THEY NOTICED THAT THE FIRST PAGE OF THE DOCUMENT SKIPPED FROM ONE TO THREE, SO HE TOOK IT UPON HIMSELF TO ADD IN NUMBER TWO, BEFORE SENDING IT TO YATES. THE CHANGE THAT NUMBER TWO MADE TO THE TRUST, AMENDED PARAGRAPH 2 OF ARTICLE III, MAKING IT READ THAT ONLY TED AND PAM WERE CONSIDERED PREDECEASED, NOT THEIR CHILDREN. HE SAID THE ORIGINAL TRUST STATES THAT TED, PAM, AND THEIR CHILDREN ARE DEEMED PREDECEASED. SPALLINA SAID HE DID THIS AT THIS OFFICE IN BOCA RATON, FLORIDA. HE SAID THAT NO ONE ELSE TOOK PART IN ALTERING THE DOCUMENT. HE SAID THAT HE DID IT TO MAKE SIMON'S WISHES AND THE VERBAL AGREEMENT FROM THE APRIL 2012 PHONE CONVERSATION COME TRUE. SPALLINA STATED THAT ALTHOUGH HE CREATED THE ALTERED FORM AND ATTACHED IT TO THE ORIGINALLY SIGNED/NOTARIZED FORM, HE RECEIVED NO INCOME OR GAIN FROM IT. HE STATED HE SOLELY DID IT TO FULFILL SIMON'S WISHES. HE CONFIRMED THAT THIS ALTERED DOCUMENT DID NOT GET FILED WITH THE COURTS.

SPALLINA STATED THAT AGAINST HIS ADVICE, A DISTRIBUTION WAS MADE FROM ONE OF THE TRUSTS AFTER SIMON'S DEATH. HE STATED THAT HE ADVISED AGAINST THIS AND WHEN SIMON PASSED, A FORMER PARTNER FILED A CLAIM AGAINST THE ESTATE FOR \$2,500,000.

SPALLINA ALSO TOLD ME THAT IN 2006, ALL OF THE GRANDCHILDREN RECEIVED TRUSTS FROM SHIRLEY AND SIMON. HE STATED THAT YATES WAS ACTUALLY THE ATTORNEY FOR ELIOT'S CHILDREN'S TRUSTS. SPALLINA STATED THAT SIMON WANTED ELIOT'S KIDS TO HAVE A HOME, BUT DID NOT WANT THE HOME IN ELIOT'S NAME.

SPALLINA ALSO TOLD ME THAT IN 2009 SIMON CAME TO HIM AND SAID HE IS BUYING A HOUSE FOR ELIOT AND HIS FAMILY TO LIVE IN, BUT HE DOES NOT WANT ELIOT TO OWN THE HOME. HE SAID THAT SIMON TOLD HIM THAT HE WANTED ELIOT'S

[REDACTED SECTION]

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Not all grandchildren, only 6 of 10

It was a May 10, 2012 phone call although Simon allegedly signed his documents in April 2012, story again is wholly false. See Simon April 09, 2012 docs.

Now allegedly we have Moran committing forgery and post mortem crimes and saying she acted alone and now Spallina altering others and alone and who buys this?

Did Spallina report this to the proper authorities or court? No and instead lies to them.

SPALLINA ALTERS TRUST DOCUMENTS IN SHIRLEY TRUST TO CHANGE BENEFICIARIES AND COMMITS FRAUD BUT WHY? FURTHER LIES TO JUDGE COLIN IN HEARING AND TELLS HIM IT IS THE TEN GRANDCHILDREN TOO and perpetrates another fraud on the court.

Teacher and Spallina then conspire post mortem to make changes to Shirley and Simon's estate documents.

CASE NO. 14029489 PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 6
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CHILDREN'S THREE TRUSTS TO OWN THE HOME. HE THEN SET UP A LIMITED LIABILITY COMPANY, WHICH IS BERNSTEIN FAMILY REALTY. HE SAID THAT SIMON SET UP AN ACCOUNT AT LEGACY BANK. HE SAID THAT SIMON FUNDED THE ACCOUNT, TO PAY FOR THE EXPENSES AT THE HOUSE. RACHEL WALKER WAS IN CHARGE OF PAYING THOSE EXPENSES. HE SAID THAT AT SIMON'S DEATH THE ACCOUNT HAD VERY LITTLE MONEY IN IT. HE SAID THIS WAS THE TYPE OF ACCOUNT THAT ONLY ENOUGH MONEY WENT INTO IT EACH MONTH TO COVER THE NECESSARY EXPENSES FOR THE HOME, SUCH AS POWER, WATER, AND MORTGAGE.

SPALLINA STATED THAT PRIOR TO SIMON'S DEATH, HE WAS THE MANAGER OF BER, BUT AFTER HIS DEATH IT WAS TRANSFERRED TO OPPENHEIMER TRUST COMPANY, BECAUSE NO ONE IN THE FAMILY WANTED TO MANAGE IT. HE STATED THIS WAS BECAUSE NO ONE WANTED TO DEAL WITH ELIOT. HE SAID OTC BECAME THE TRUSTEE AND THE LEGACY BANK ACCOUNT GOT CLOSED OUT SINCE THE ACCOUNT HAD MINIMAL FUNDS IN IT AND SIMON WAS NO LONGER ALIVE TO FUND IT. HE STATED THAT OTC OPENED UP THEIR OWN BER TRUST ACCOUNT. HE SAID THAT WHEN THIS OCCURRED, THERE WAS APPROXIMATELY \$80,000 IN EACH OF ELIOT'S CHILDREN'S TRUSTS. HE SAID THAT ELIOT STARTED CALLING UP OTC ASKING FOR THEM TO PAY BILLS.

SPALLINA SAID THE PROBLEM IS THAT SINCE NEITHER ELIOT NOR HIS WIFE WERE WORKING, THEY WERE ALSO ASKING FOR THEIR CREDIT CARD BILLS TO BE PAID, ALONG WITH THE NORMAL LIVING EXPENSES. HE STATED THAT THE CREDIT CARD BILLS SHOWED CHARGES TO HIGH END RESTAURANTS, SUCH AS CAPITAL GRILL. SPALLINA SAID THAT DUE TO THE EXPENSES BEING PAID BY THE THREE CHILDREN'S TRUST, TO INCLUDE PRIVATE SCHOOL, THE TRUSTS WERE DRAINED BY AUGUST 2013.

SPALLINA STATED THAT TED BERNSTEIN IS THE TRUSTEE FOR SHIRLEY'S TRUST. HE SAID THAT SHIRLEY HAD A CONDO THAT WAS SOLD FOR \$1,400,000 AND THAT MONEY WENT INTO THE TRUST. HE SAID THAT TED DISCUSSED WITH HIS SIBLINGS, POSSIBLY EXCLUDING ELIOT, THAT THERE WAS CONCERN ABOUT A CREDITOR GETTING SOME OF THE MONEY. HE SAID THAT TED MADE A DISTRIBUTION TO SEVEN OF THE 10 GRANDCHILDREN'S TRUSTS. FOUR OF WHICH INCLUDE TED'S THREE CHILDREN AND PAM'S CHILD. SPALLINA SAID THAT TED ONLY FUNDED SEVEN OF THE GRANDCHILDREN, BECAUSE ELIOT REFUSED TO OPEN ACCOUNTS FOR HIS THREE KIDS SO THAT TED COULD FUND THEM. HE SAID THAT IN SEPTEMBER OF 2013, \$80,000 WAS DISTRIBUTED TO EACH OF THE SEVEN TRUSTS, WHICH IS A TOTAL OF \$560,000. SPALLINA REITERATED THAT TED WAS TOLD TO NOT MAKE DISTRIBUTIONS.

SPALLINA WAS ASKED AND CONFIRMED THAT THE ALTERED DOCUMENT REFERENCE SHIRLEY'S TRUST, IS THE ONLY MISTAKE THAT HE MADE. HE IS NOT AWARE OF ANY OTHER MISTAKES.

I WAS SUPPLIED A COPY OF THE ALTERED DOCUMENT BY SPALLINA ON 01/22/14. THIS NARRATIVE IS NOT A VERBATIM ACCOUNT OF THE INTERVIEW WITH SPALLINA. FURTHER INVESTIGATION WILL CONSIST OF MEETING WITH SIMON AND SHIRLEY'S CHILDREN, IN ATTEMPT TO GAIN STATEMENTS FROM THEM.

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This is not the only mistake he made, in fact his law firm notary who he is responsible for committed six acts of FORGERY and FRAUD and signed documents post mortem for Simon.

Is Spallina Ted's counsel?

This whole convoluted story about BFR is BS. For months after Si died this account in his name only was used illegally. When Legacy bank found out they seized account. Then Spallina himself transferred the manager role, with no authority to Janet Craig at Oppenheimer, against the operating agreement of the LLC which called for a vote of the Members (Elliot as Guardian of his children the Members), which Spallina illegally evaded doing. This led to hijacking of BFR and raiding the funds of BFR and the trusts.

Spallina is the one who told Elliot to call Janet to pay the bills as he made her the new Manager and she would be handling. Elliot never heard of her before.

This has nothing to do with how the Manager role transfers in the LLC and Spallina is in no way a part of that. Nobody asked Elliot who is the legal guardian and under the documents would decide the next manager after Simon and this further evidences Spallina's criminal intent against Elliot and family.

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 7
CASE NO. 14029489 OFFENSE REPORT CASE NO. 14029489
DISPOSITION: ZULU

DETECTIVE RYAN W. MILLER #7704
01/24/14 @ 1153 HRS.
TRANS. VIA EMAIL/COPY/PASTE: 01/29/2014/MDR/#6405

.....
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.....

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 1
CASE NO. 14029489 SUPPLEMENT 1 OFFENSE REPORT CASE NO. 14029489

DISPOSITION: ZULU
DIVISION: DETECTIVE

911:

ECONOMIC CRIMES * * *
SIGNAL CODE: 14 CRIME CODE: NON CRIME CODE: OT CODE: 9546 01/29/14 THURSDAY
ZONE: BR GRID: DEPUTY I.D.: 7704 NAME: MILLER ASSIST: TIME D 1020 A 1020 C 1021
OCCURRED BETWEEN DATE: 12/01/12 , 0000 HOURS AND DATE: 01/31/13 , 0000 HOURS
EXCEPTION TYPE:
INCIDENT LOCATION: 4855 TECHNOLOGY WY APT. NO.: 700
CITY: BOCA RATON STATE: FL ZIP: 33431

NO. OFFENSES: 00 NO. OFFENDERS: UN NO. VEHICLES STOLEN: 0 NO. PREMISES ENTERED: 0
LOCATION: OTHER
NO. VICTIMS: 00 NO. ARRESTED: 0 FORCED ENTRY: 0

ON JAN. 28, 2014 I MET WITH TED BERNSTEIN WHO WAS ACCOMPANIED BY ATTORNEY ALAN ROSE. ROSE IS A CIVIL ATTORNEY, SPECIALIZING IN PROBATE AND BUSINESS LITIGATION. THIS INTERVIEW TOOK PLACE AT THE PALM BEACH COUNTY SHERIFF'S OFFICE, SPECIAL INVESTIGATIONS DIVISION'S CONFERENCE ROOM, LOCATED AT 3220 GUN CLUB ROAD, WEST PALM BEACH, FLORIDA 33406 AT 11:46 A.M. THE FOLLOWING IS A NON-VERBATIM ACCOUNT OF THE INTERVIEW:

TED STATED THAT HE AND HIS FATHER SIMON HAD AN OFFICE TOGETHER. HE TOLD ME THAT IN 2007 HE HAD NOTICED THAT TESCHER AND SPALLINA STARTED FREQUENTING THE OFFICE AND THEY CONTINUED TO VISIT THE OFFICE QUITE OFTEN INTO 2008. HE SAID THAT HE THEN REALIZED THAT HIS PARENTS WERE CONDUCTING THEIR ESTATE PLANNING. HE SAID THAT HE WAS NOT ASKED TO BE PART OF THE PLANNING, NOR DID HE INQUIRE ABOUT IT. TED TOLD ME THAT HE IS THE ELDEST CHILD OF FIVE, TO INCLUDE JILL, LISA, PAM, AND ELIOT. THE OFFICE FOR THE INSURANCE AGENCY THAT TED AND SIMON WORKED TOGETHER AT IS LOCATED AT 950 PENINSULA CORPORATE CIRCLE, BOCA RATON, FL 33487.

TED STATED THAT HE FOUND OUT UPON HIS FATHER'S DEATH, THAT HE WAS THE TRUSTEE FOR HIS MOTHER'S TRUST, HE TOLD ME THAT THE ATTORNEY'S (TESCHER AND SPALLINA) MADE HIM AWARE OF THIS. HE SAID HE WAS ALSO INFORMED HE WAS A CO-TRUSTEE FOR SOME OTHER ACCOUNT. HE TOLD ME THAT HE IS NOT GOING TO INHERIT AN INSURANCE AGENCY, BUT THAT HE AND HIS FATHER WERE PARTNERS. HE STATED THAT HE OWNS STOCK IN THE AGENCY WITH NO OPTION FOR HIM TO INHERIT OR PURCHASE HIS FATHER'S INTEREST IN THE COMPANY. HE COMMENTED ON THE FACT THAT THE BUSINESS MAKES LITTLE INCOME THESE DAYS.

TED STATED THAT IN THE FIRST PART OF 2012, HIS FATHER (SIMON) HAD A

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There was a buy
sell done, what
happened to it?

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 2
CASE NO. 14029489 SUPPLEMENT 1 OFFENSE REPORT CASE NO. 14029489
DISPOSITION: ZULU

DISCUSSION WITH HIM, REFERENCE AN ISSUE THAT PAM RAISED WITH SIMON ABOUT HOW THE DOCUMENTS FOR THE TRUSTS WERE DRAWN UP. HE TOLD ME THAT HE BELIEVED PAM HAD SENT SIMON SOME INFORMATION OR A BOOK RELEVANT TO HER VIEW ON HOW YOU DO ESTATE PLANNING WHEN CHILDREN AND GRANDCHILDREN ARE INVOLVED. HE SAID THAT HIS FATHER DID ASK HIM HIS OPINION ON THINGS AND TED TOLD HIM THAT HE DID FEEL THAT THE GRANDCHILDREN MAY NOT UNDERSTAND IT IF THEY DID NOT RECEIVE AN INHERITANCE. HE STATED THAT HIS FATHER TOLD HIM THAT HE MADE A REALLY GOOD POINT AND SOMETHING TO CONSIDER. TED SAID THAT SOON AFTER THAT CONVERSATION HIS FATHER ANNOUNCED THAT HE WANTED TO TALK WITH HIS CHILDREN ABOUT THE DISTRIBUTION OF HIS AND SHIRLEY'S ASSETS UPON HIS DEATH. HE TOLD ME THAT A CONFERENCE CALL MEETING TOOK PLACE INCLUDING HIS (SIMON'S) FIVE CHILDREN, SIMON, AND SPALLINA. HE SAID THAT THE CONVERSATION WENT REALLY WELL AND SIMON GOT TO PROVIDE HIS WISHES VERY CLEARLY.

HE STATED THAT SPALLINA EXPLAINED THE PROCESS LEGALLY, BUT HIS FATHER MADE A STATEMENT AND ASKED EACH CHILD DIRECTLY, HOW THEY FELT ABOUT IT. TED SAID THAT IT WAS TOLD TO HIM AND HIS SIBLINGS THAT SIMON WAS LEAVING ALL OF HIS WEALTH TO HIS 10 GRANDCHILDREN EQUALLY. HE SAID THAT SIMON TOLD THEM THAT THEY (THE CHILDREN) WERE EACH GETTING 1/5 OF A LIFE INSURANCE POLICY. TED SAID THAT IT WAS OBVIOUS THAT HIS FATHER WAS NOT ASKING FOR PERMISSION, BUT STATING CLEARLY WHAT HE THOUGHT WAS RIGHT. TED SAID THAT EACH CHILD STATED THEY FELT OK ABOUT THE DECISION AND THAT IT WAS HIS WEALTH TO MAKE DECISIONS WITH. TED STATED THAT HE BELIEVES THIS WAS THE SAME PHONE CALL WHERE HE WAS TOLD BY SPALLINA HE, AS WELL AS SIBLINGS, WOULD BE RECEIVING FORMS THEY NEEDED TO SIGN AND RETURN. HE STATED THAT SOON AFTER THIS CALL HE RECEIVED THE WAIVER OF ACCOUNTING FORM FOR HIS MOTHER'S ESTATE. THIS IS THE DOCUMENT DISCUSSED IN PBSO CASE # 13-097087.

TED STATED THAT HE WAS NOT INVOLVED IN ANY OTHER DISCUSSIONS REFERENCE ESTATES UNTIL HIS FATHER'S PASSING ON SEPTEMBER 13, 2012. HE SAID THAT TESCHER AND SPALLINA TOLD HIM AFTER HIS FATHER'S DEATH THAT HE WAS THE TRUSTEE FOR HIS MOTHER'S ESTATE. HE SAID OVER MANY IN PERSON MEETINGS AND PHONE CALLS HE WAS GIVEN GUIDANCE BY THE ATTORNEYS ON HOW TO PERFORM HIS DUTIES AS A TRUSTEE, BECAUSE THIS WAS ALL NEW TO HIM. HE HAD NEVER BEEN IN THIS ROLE BEFORE. HE STATED HE WAS NOT PROVIDED A CHECKLIST OR BOOK ON HOW TO PERFORM THESE DUTIES. TED SAID THAT HE MADE IT CLEAR TO HIS SIBLINGS THAT HE IS THE TRUSTEE ON SHIRLEY'S TRUST. TED STATED THAT HE WAS TOLD THAT SHIRLEY'S TRUST WAS TO BE DISTRIBUTED AMONGST HER 10 GRANDCHILDREN. TED STATED THAT HE DID NOT READ ALL OF SHIRLEY'S TRUST DOCUMENTS AND THAT SPALLINA AND TESCHER HAD BOTH TOLD HIM SEVERAL TIMES HOW SHIRLEY'S TRUST WAS TO BE DISTRIBUTED.

TED SAID THAT HE DID READ IN THE DOCUMENTS WHERE THE 10 GRANDCHILDREN WERE TO RECEIVE THE ASSETS FROM THE TRUST. HE SAID THAT HE DID ISSUE A PARTIAL DISTRIBUTION TO THE SEVEN OF THE 10 GRANDCHILDREN. HE DID NOT ISSUE

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TED DID NOT READ THE TRUST but acted as alleged TRUSTEE???

We were told we were getting "forms" note plural and the documents regarding our inheritances, those with inheritances, before anything would be done. We, Elliot, Lisa and Jill got one document only. The waiver of accounting that was never docketed with the court per Judge Collin.

Nowhere in Shirley's trust does it state the ten grandchildren will get anything. Only mentions three children, is Ted a delusional Trustee?

But now Ted claims a lost trust is the beneficiary in Federal court.

Pam is telling Simon how to estate plan, now that is funny as Si taught Pam as he was the 40 year expert. Spallina however tipped off Pam attorney that Ted and Pam and their children were cut out of the estates.

The grandchildren, what about Ted himself being cut out that he was outraged over.

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 3
CASE NO. 14029489 SUPPLEMENT 1 OFFENSE REPORT CASE NO. 14029489
DISPOSITION: ZULU

DISTRIBUTIONS TO ELIOT'S CHILDREN BECAUSE ELIOT REFUSED TO SET UP ACCOUNTS FOR THE FUNDS TO BE SENT TOO. HE ALSO TOLD ME THAT ELIOT TOLD JUDGE COLIN IN COURT THAT HE DID NOT WANT TO SET UP THE ACCOUNTS FOR HIS CHILDREN TO RECEIVE THE FUNDS, BECAUSE THE FUNDS BELONG TO HIM, NOT HIS CHILDREN. HE STATED THAT ELIOT HAD MENTIONED OTHER REASONS IN E-MAILS FOR NOT TAKING THE MONEY. HE ALSO STATED THAT ELIOT REFERENCED THE MONEY AS CRIME OR BLOOD MONEY.

HE STATED THAT SPALLINA TOLD HIM IT WAS OK TO DISTRIBUTE THE FUNDS. HE STATED THAT TESCHER AND SPALLINA RESPONDED VIA E-MAIL ON HOW TO RECEIVE THE FUNDS, SUCH AS SETTING UP TRUST ACCOUNTS FOR THE FUNDS TO GO INTO. TED TOLD ME THAT THERE WERE CONVERSATIONS, WHERE HE WAS TOLD THAT SIMON'S ASSETS COULD NOT BE DISTRIBUTED DUE TO CREDITORS FILING AGAINST THE ESTATE, BUT HE WAS LEAD TO BELIEVE IT WAS OK TO MAKE A PARTIAL DISTRIBUTION OF FUNDS FROM SHIRLEY'S ESTATE, BUT THAT THEY WOULD NEED TO BE CAREFUL IN REGARDS TO DISTRIBUTING FUNDS THAT WERE OBTAINED THROUGH LIQUIDATING HER JEWELRY AND PERSONAL PROPERTY. TED ALSO COMMENTED THAT ONE OF THE GOALS OF MAKING THE DISTRIBUTIONS WAS TO ASSIST ELIOT AND HIS FAMILY, BECAUSE THEY WERE RUNNING LOW ON FUNDS. HE STATED THIS DERIVED FROM ELIOT'S POTENTIAL MISUSE OF FUNDS THAT WERE IN HIS CHILDREN'S TRUSTS IN RELATION TO BEANSTEIN FAMILY REALITY (ELIOT'S HOME) AND ELIOT'S SPENDING AND EXPENSES.

TED CONFIRMED THAT HE DID NOT MAKE ANY DECISIONS IN RELATION TO SIMON'S INSURANCE POLICY GENERATED OUT OF CHICAGO, ILLINOIS. HE STATED THAT HE UNDERSTOOD THE POLICY TO BE OWNED BY SIMON PERSONALLY. HE STATED HE UNDERSTOOD THE POLICY TO READ AS, SHOULD SHIRLEY PASS BEFORE HIM, THE BENEFITS WOULD GO TO THE FIVE CHILDREN.

TED CONFIRMED THAT HE WAS NOT THE TRUSTEE FOR SIMON'S ESTATE, BUT THAT IT WAS EXPLAINED TO HIM, VERBALLY, THAT ALL 10 GRANDCHILDREN WILL RECEIVE THE ASSETS FROM THAT ESTATE IN AN EQUAL DISTRIBUTION AT SOME POINT IN TIME. WE DID DISCUSS THE POWER OF APPOINTMENT PUT IN THE TRUST DOCUMENTS. IT APPEARED AS IF TED WAS NOT AWARE OF ANYTHING CALLED A POWER OF APPOINTMENT, UNTIL THE LAST FEW WEEKS. THAT WAS WHEN SPALLINA NOTIFIED THE COURTS OF HIS WITHDRAW FROM BEING THE ATTORNEY FOR SIMON AND SHIRLEY'S ESTATES. IT APPEARS IT WAS EXPLAINED TO HIM AT THAT TIME.

TED TOLD ME THAT HE AND HIS FATHER HAD A GOOD BUSINESS AND PERSONAL RELATIONSHIP. HE SAID THAT HE HAS A GOOD RELATIONSHIP WITH ALL OF HIS SIBLINGS, EXCEPT FOR ELIOT. HE SAID THAT HE GOT ALONG WITH HIS MOTHER, PRIOR TO HER PASSING. HE TOLD ME THAT RACHEL WALKER WAS EMPLOYED BY HIS MOTHER AND FATHER. HE SAID THAT HE GOT ALONG WITH WALKER AND THAT SHE HELPED HIS MOTHER, SHIRLEY, PRIOR TO SHIRLEY'S PASSING. TED TOLD ME THAT MARITZA PUCCIO WAS SOMEONE THAT WORKED FOR HIM AND AS WELL AS HIS PARENTS. HE STATED THAT SHE HELPED AROUND THE HOMES, CLEANING AND/OR CARING FOR CHILDREN. HE STATED THAT HE MET HER AROUND 2003 OR 2005. HE SAID THAT HE NO LONGER HAS A RELATIONSHIP

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Ted and Si's personal and business relations were a mess and Ted was outraged he was disinherited with his children. Ted's problems with his parent's go back many years and he was cut out years earlier.

Ted stated in his Federal pleadings that a lost Trust was a beneficiary, not the five children. After Spallina filed a claim stating he was Trustee of the lost Trust.

Denial denial and denial and lies, he knew about the power of appointment in hearings he testified at months earlier when it was fully discussed.

Whole paragraph appears delusional blabber.

Who is lying, Spallina, Ted or both and where oh where is Don still hiding. Note Tescher not at Sheriff with Spallina.

Eliot would not take them as they are fraudulent and that is what Eliot stated in court record at hearing.

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 4
CASE NO. 14029489 SUPPLEMENT 1 OFFENSE REPORT CASE NO. 14029489
DISPOSITION: KULU

WITH HER. HE SAID THAT SIMON DID HAVE AN INTIMATE RELATIONSHIP WITH PUCCIO AFTER SHIRLEY PASSED. HE STATED THAT PUCCIO DID RECEIVE SOME TYPE OF FINANCIAL BENEFIT FROM SIMON, PRIOR TO HIM PASSING. HE SAID THAT PUCCIO WAS LIVING WITH SIMON AND HER BILLS WERE BEING PAID FOR. THIS MAY OR MAY NOT BE THE FINANCIAL BENEFIT; TED DID NOT SEEM TO BE SURE. HE DID STATE THAT IT APPEARED THAT SIMON WAS GENUINELY INVESTED INTO THE RELATIONSHIP HE HAD WITH PUCCIO.

TED SAID THAT HE HAS NOT SPOKEN TO SPALLINA ABOUT HIM WITHDRAWING FROM BEING THE ATTORNEY FOR THE TRUSTS, BUT THAT HE DID SPEAK WITH TESCHER. HE SAID THAT TESCHER TOLD HIM HE HAD BEEN MADE AWARE OF A FABRICATED DOCUMENT THAT WAS POTENTIALLY PROBLEMATIC FOR THE ESTATES. HE SAID THAT TESCHER TOLD HIM THAT SPALLINA CREATED THE FABRICATED DOCUMENT AND IT ESSENTIALLY IMPACTED THE ABILITY FOR SIMON TO DISTRIBUTE FUNDS TO ALL 10 GRANDKIDS. TED SAID THAT TESCHER TOLD HIM THAT HE HAD ONLY RECENTLY BECOME AWARE OF THIS DOCUMENT, APPROXIMATELY THREE WEEKS AGO FROM TODAY (01/29/14).

ATTORNEY ALAN ROSE PROVIDED A STATEMENT, STATING HE WISHED TO CLARIFY SOME THINGS IN REGARDS TO HOW THE ESTATE DOCUMENTS READ IN HIS OPINION. HE STATED THAT SHIRLEY'S ASSETS WENT TO LISA, JILL, AND ELIOT OR THEIR LINEAL DECEDENTS. HE STATED THAT ONCE SHIRLEY PASSED HER ASSETS WENT INTO HER TRUST. HE STATED THAT SIMON WAS THE SOLE BENEFICIARY FOR HIS LIFE. HE STATED THAT SIMON DID HAVE A POWER OF APPOINTMENT THAT HE COULD EXERCISE; REFERENCE SHIRLEY'S TRUST, CHANGING THE BENEFITS TO LISA, JILL, AND ELIOT'S CHILDREN. SIMON COULD CHANGE HIS DOCUMENTS AT ANY TIME UP TO HIS DEATH. ALAN STATED THERE IS QUESTION AS TO WHETHER OR NOT SIMON HAD THE POWER TO DISTRIBUTE THE FUNDS FROM THE TRUST TO SIX GRANDCHILDREN OR 10. THE 10 WOULD INCLUDE THE CHILDREN OF ALL FIVE OF SIMON'S KIDS.

HE STATED THAT SHIRLEY'S ORIGINAL DOCUMENTS STATE THAT TED AND PAM AND THEIR LINEAL DECEDENTS ARE CONSIDERED PREDECEASED. HE STATED THAT WERE OTHER WAYS TO MAKE SIMON'S WISHES COME TRUE FOR THE ESTATES. HE SAID THAT CHANGES COULD HAVE BEEN MADE TO SIMON'S DOCUMENTS TO REFLECT SHIRLEY'S SO THAT EQUAL DISTRIBUTIONS WERE MADE AMONGST THE 10 GRANDCHILDREN. THIS EXPLANATION OF THE DOCUMENTS GENERATED A SIMILAR IF NOT THE SAME CONCLUSION AS THAT OF SPALLINA'S FROM LAST WEEK.

I ALSO COMMUNICATED WITH ELIOT BERNSTEIN SEVERAL TIMES THIS WEEK AND LAST WEEK IN ATTEMPT TO ARRANGE AN INTERVIEW WITH HIM IN PERSON. HE CANCELED THE LAST TWO MEETINGS WE HAD SET. AT THIS TIME HE HAS REFUSED TO SET A NEW MEETING DATE.

THIS CONCLUDES MY SUPPLEMENTAL REPORT.
DETECTIVE RYAN W. MILLER #7704
01/29/14 @ 1425 HRS.
TRANS. VIA EMAIL/COPY/PASTE: 01/29/2014/MDR/#6405

Eliot never refused any meeting.

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Ted is hiding the document that left Maritza money and check that was with it, that he stole with Rachel Walker from Simon's home minutes after Simon died (with a host of other "estate" documents) and destroyed or hid them from the estate and beneficiaries.

He fails to say he hated Maritza and accused her of murder to the Sheriff and filed a complaint and began an autopsy claiming she poisoned him. Then the night of Si's death, he threw her out of the hospital and threatened that she be out of Si's house by the time he got there or else and she fled without even her possessions.

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 1
CASE NO. 14029489 SUPPLEMENT 2 OFFENSE REPORT CASE NO. 14029489

DISPOSITION: ZULU
DIVISION: DETECTIVE

911:

ECONOMIC CRIMES

SIGNAL CODE: 14 CRIME CODE: * NON CRIME CODE: OF CODE: 9546 01/31/14 THURSDAY
ZONE: BR GRID: DEPUTY I.D.: 7704 NAME: MILLER ASSIST: TIME D 1020 A 1020 C 1021
OCCURRED BETWEEN DATE: 12/01/12 , 0000 HOURS AND DATE: 01/31/13 , 0000 HOURS

EXCEPTION TYPE:

INCIDENT LOCATION: 4855 TECHNOLOGY WY APT. NO.: 700
CITY: BOCA RATON STATE: FL ZIP: 33431

NO. OFFENSES: 00 NO. OFFENDERS: UK NO. VEHICLES STOLEN: 0 NO. PREMISES ENTERED: 0
LOCATION: OTHER
NO. VICTIMS: 00 NO. ARRESTED: 0 FORCED ENTRY: 0

ON 01/29/14 I ATTEMPTED TO MAKE CONTACT WITH LISA FRIEDSTEIN, JILL
LANTONI, AND PAMELA SIMON VIA E-MAIL. THEY ARE THE THREE DAUGHTERS OF SIMON
AND SHIRLEY BERNSTEIN. I USED THE INFORMATION THAT WAS PROVIDED TO ME BY
ELIOT ON 09/10/13. I ATTACHED READ RECEIPTS TO THE E-MAIL. I RECEIVED A READ
RECEIPT FROM PAMELA 01/30/14 AT 4:59 AM. ON 01/30/14 I PLACED PHONE CALLS TO
JILL AND LISA, USING THE PHONE NUMBERS ELIOT HAD PROVIDED ME. I LEFT MESSAGES
ASKING THEM TO CALL ME BACK. ON 01/31/14 I BRIEFLY SPOKE WITH LISA, BUT ASKED
THAT SHE CALL BACK SO WE CAN FURTHER DISCUSS THIS CASE. TO DATE, I HAVE NOT
RECEIVED A CALL OR E-MAIL FROM DAM OR JILL.

THIS CONCLUDES MY SUPPLEMENTAL REPORT.

DETECTIVE RYAN W. MILLER #7704

01/31/14 @ 1430 HRS.

TRANS. VIA EMAIL/COPY/PASTE: 02/04/2014/MDR/#6405

printed by Employee Id #: 5264 on February 11, 2014 02:26:57PM

Did he contact
Maritza or
Teschert???

EXHIBIT B

INVENTORY OF SHIRLEY PREPARED AND
POSITED WITH THE COURT AND TAX
DEPARTMENT BY TESCHER AND
SPALLINA ACTING AS COUNSEL FOR THE
PR SIMON BERNSTEIN AND TED
BERNSTEIN INVENTORY AND TED
BERNSTEIN INVENTORY

Wednesday, April 29, 2015

EXHIBIT

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

IN RE:

Case No. 502011CP000653XXXXSB

ESTATE OF SHIRLEY BERNSTEIN,

Deceased.

Division: IY

**INVENTORY BY TED S. BERNSTEIN, AS
SUCCESSOR PERSONAL REPRESENTATIVE**

The undersigned Successor Personal Representative of the estate of Shirley Bernstein, deceased, who died December 8, 2010, submits this inventory of all the property of the estate, that has come into the hands, possession, control, or knowledge of this Personal Representative:¹

REAL ESTATE IN FLORIDA - Exempt (Protected) Homestead: NONE

REAL ESTATE IN FLORIDA- Non Exempt Homestead: NONE

(Whether or not homestead property is exempt from the claims of creditors, is properly devised and is a probate asset may have to be determined by appropriate proceedings.)

OTHER REAL ESTATE IN FLORIDA: NONE

Total Real Estate in Florida - Except Exempt (Protected) Homestead \$ 0.00

PERSONAL PROPERTY WHEREVER LOCATED:

Description: NONE

TOTAL OF ALL PERSONAL PROPERTY AND FLORIDA REAL ESTATE
(Except exempt (protected) homestead) \$ 0.00

¹ This Inventory reports all assets which have come into the possession and knowledge of the undersigned as Successor Personal Representative as of the date of his Appointment. The undersigned did not receive possession of any property disclosed in the initial Personal Representative's Inventory dated August 29, 2011 (attached as Exhibit "A").

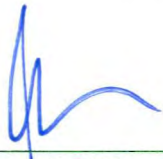
All real estate located outside the State of Florida owned by the decedent of which the Personal Representative is aware, if any, is described on a schedule attached hereto, [if none, so indicate].

NONE KNOWN AT THIS TIME.

NOTICE: Each residuary beneficiary in a testate estate or heir in an intestate estate has the right to request a written explanation of how the inventory value of any asset was determined, including whether the Personal Representative obtained an independent appraisal for that asset and, if so, a copy of the appraisal. Any other beneficiary may request this information regarding all assets distributed to or proposed to be distributed to that beneficiary.

Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief.

Signed on March 26, 2015.



ALAN B. ROSE
Florida Bar No. 961825
MRACHEK, FITZGERALD, ROSE,
KONOPKA, THOMAS & WEISS, P.A.
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Email: arose@mrachek-law.com
Secondary: mchandler@mrachek-law.com
Attorneys for Ted S. Bernstein



TED S. BERNSTEIN
Successor Personal Representative

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished to all interested persons on the Service List set forth below by: E-mail Electronic Transmission; Facsimile **and** U.S. Mail; U.S. Mail this 30 day of March, 2015.

MRACHEK, FITZGERALD, ROSE, KONOPKA,
THOMAS & WEISS, P.A.
505 South Flagler Drive, Suite 600
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Email: arose@mrachek-law.com
Secondary: mchandler@mrachek-law.com
Attorneys for Ted S. Bernstein, as Successor Personal
Representative

By: /s/ Alan B. Rose
Alan B. Rose (Fla. Bar No. 961825)

SERVICE LIST

Eliot Bernstein, individually
and Eliot and Candice Bernstein,
as Parents and Natural Guardians of
D.B., Ja. B. and Jo. B, Minors
2753 NW 34th Street
Boca Raton, FL 33434
(561) 245-8588 - Telephone
(561) 886-7628 - Cell
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Counsel for Molly Simon, Alexandra Bernstein,
Eric Bernstein, Michael Bernstein

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Highland Park, IL 60035
lisa@friedsteins.com
Individually and as trustee for her children, and
as natural guardian for M.F. and C.F., Minors

Jill Iantoni
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Individually and as trustee for her children, and
as natural guardian for J.I. a minor

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Pam Simon
Pam Simon <psimon@stpcorp.com>

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL
IN RE: ESTATE OF PROBATE DIVISION
SHIRLEY BERNSTEIN File No. 502011CP000653XXXX SB
Deceased.

INVENTORY

The undersigned personal representative of the estate of SHIRLEY BERNSTEIN, deceased, who died on December 8, 2010, and whose social security number is XXX-XX-9749, submits this inventory of all the property of the estate, that has come into the hands, possession, control, or knowledge of these personal representatives:

REAL ESTATE IN FLORIDA – Exempt (Protected) Homestead:

Description

NONE

REAL ESTATE IN FLORIDA – Non-Exempt Homestead:

Description

Estimated Fair Market Value

NONE

(Whether homestead property is exempt from the claims of creditors, whether it is properly devised and whether it is a probate asset may have to be determined by appropriate proceedings.)

OTHER REAL ESTATE IN FLORIDA:

Description

Estimated Fair Market Value

NONE

\$

Total Real Estate in Florida – Except Exempt (Protected) Homestead

\$



Estate of Shirley Bernstein
File No. 502011CP000653XXXX SB
INVENTORY

PERSONAL PROPERTY WHEREVER LOCATED:

<u>Description</u>	<u>Estimated Fair Market Value</u>
Furniture, furnishings, household goods and personal effects	\$ <u>25,000.00 (est.)</u>
TOTAL OF ALL PERSONAL PROPERTY AND FLORIDA REAL ESTATES	\$ <u>25,000.00</u>

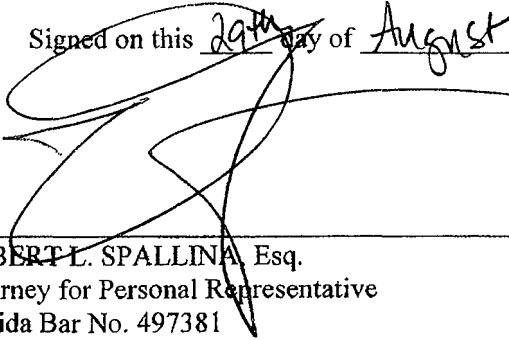
All real estate located outside the State of Florida owned by the decedent of which the personal representative is aware, if any, is described on a schedule attached hereto. [If none, so indicate]

NONE

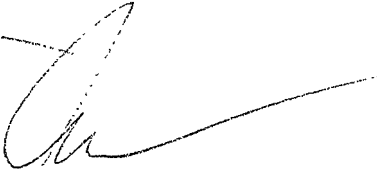
NOTICE: Each residuary beneficiary in a testate estate or heir in an intestate estate has the right to request a written explanation of how the inventory value of any asset was determined, including whether the personal representative obtained an independent appraisal for that asset and from whom the appraisal was obtained. Any other beneficiary may request this information regarding all assets distributed to or proposed to be distributed to that beneficiary.

Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief.

Signed on this 29th day of August, 2011.



ROBERT L. SPALLINA, Esq.
Attorney for Personal Representative
Florida Bar No. 497381
Tescher & Spallina, P.A.
4855 Technology Way, Suite 720
Boca Raton, FL 33431
Telephone: (561) 997-7008



SIMON BERNSTEIN, Personal Representative



CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Inventory was furnished by U.S. certified mail to:

Florida Department of Revenue
5050 W. Tennessee St., Bldg. K
Tallahassee, FL 32399-0100

on this 8 day of SEP, 2011.

TESCHER & SPALLINA, P.A.
Attorneys for the Personal Representative
of the Estate of Shirley Bernstein
4855 Technology Way, Suite 720
Boca Raton, Florida 33431
Telephone: (561) 997-7008

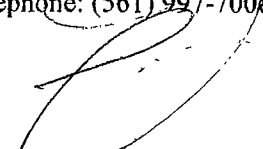
BY: 
ROBERT L. SPALLINA, ESQ.
Florida Bar No. 497381



EXHIBIT C

INSURANCE APPRAISAL

Wednesday, April 29, 2015

EXHIBIT





American Home Assurance Co.
Name of Issuing Company

Renewal Declarations Page

Declarations Page

Your Declarations Page shows at a glance the coverage you have and your premium. Your Declarations Page is part of your policy. Please read your policy carefully, including your Declarations Page and any attached Endorsements, for a description of your coverage.

Policy Number:
PCG 0001332360

Policy Period: 08/10/2009 - 08/10/2010
At 12:01 A.M. standard time at your mailing address shown below

Name of Insured and Mailing Address:
Simon & Shirley Bernstein
7020 Lions Head Lane
Boca Raton, FL 33496

Agency Name, Address, Phone # & Code:
MarketScout Corporation-IL
40 W222 LaFox Rd Suite Q2
St. Charles, IL 60175

(630) 377-9430

0053923

YOU WILL BE BILLED SEPARATELY FOR ANY PREMIUM DUE.

The kind of losses that are covered and any special limits or deductibles that apply are explained in detail in your Policy.

Summary of Coverage

Class	Scheduled Items Amount of Coverage	Blanket Items Amount of Coverage	Blanket Items Single Article Limit	Premium
JEWELRY				

Citizens Property Insurance Corporation Emergency Assessment:

\$80.00

Total Premium:

\$8,061.00

ENDORSEMENTS ATTACHED TO THIS POLICY:

PCP (03/06), PCG GLBA (03/06), PCP AEFL (03/06)

PCP DEC-FL (09/07)

Schedule of Items

Endorsement Effective Date : 08/10/09

Policy Number: PCG 0001332360

JEWELRY

Item Description	Amount Insured
1 1 LDS 18K YG DIA BANGLE BRACELET 4.70 CT	\$22,045
<i>missing</i> 2 LDS 18K YG ROLEX WATCH PRESIDENT MODEL	\$12,175
3 LDS 18K YG DIAMOND AND PEARL RING	\$14,995
4 1 PR 18K YG DIAMOND & PEARL EARRINGS 1.50 CTS	\$16,406
5 18K YG & WG DIAMOND RING	\$19,097
6 18K WG DIAMOND & JADE RING SET	\$4,357
7 18K YG & PLAT DIAMOND RUBY SAPPH EMERALD RING	\$16,406
8 18K YG LAPIS & DIAMOND MARQUISE SHAPE	\$3,460
9 18K YG PLAT DIA DOME RING 71 ROUND DIAMONDS	\$9,869
10 PR 18K YG DIAMOND HOOP EARRINGS 4.48 CTS	\$13,842
11 18K YG AND WG MOBE PEARL & DIAMOND RING	\$2,320
12 18K YG PLAT MULTI COLOR DIAMOND CLUSTER RING	\$30,503
13 14K YG PLAT DIAMOND CLUSTER RING 2.25 CTS	\$6,023
14 18K YG & WG BLACK OPAL & DIAMOND RING	\$23,454
15 18K YG 3/8" WIDE DOG COLLAR NECKLACE 38.5 DWT	\$3,717
16 18K YG GARNET & DIAMOND PENDANT	\$13,202
17 18K YG COMMEMORATIVE ISRAEL MEDALLION PEND WATCH	\$8,587
18 18K WG CHOPARD LDS DIA BANGLE BRACELET WATCH	\$17,302
19 18K YG & DIAMOND W/ GREEN ENAMEL BANGLE BRACELET	\$7,691
20 18K YG BANGLE BRACELET SET W/ OPALS RUBY SAP DIA	\$8,537
21 18K YG 27" OVAL AND TWIST LINK NECKLACE	\$3,460
22 18K YG TWISTED LINK & ROPE BAR LINK NKLC 15 1/2	\$3,844
23 18K YG & WG 36" DOUBLE ROPE CIRCLE WG ROPE SQUARE	\$4,486
24 1 JADE BEAD NECKLACE 1 JADE PENDANT	\$6,153
25 LADIES DIAMOND RING 1 ROUND 4.77 CT & 2 TAPERED BAGUETTE .60 TOTAL WEIGHT SET IN PLATINUM	\$51,652
26 ONE PAIR DIA/PLATINUM EARRINGS 2.07 CTW H/SI	\$1,7174
27 18K DIAMOND NECKLACE	\$12,303
28 18KT LADIES DIAMOND NECKLACE SET WITH ROUND BRILLIANT CUT PAVE DIAMONDS 5.81 CTS VS1 CLARITY, F G COLOR	\$13,072
29 RING SET IN PLATINUM, MTG RECTANGLE CUT DIAMOND 7.17 CARAT WEIGHT, COLOR H, CLARITY SI 2, WITH TWO TRILLIANTS DIAMONDS 1.45 CARAT	\$247,250

TOTAL JEWELRY AMOUNT COVERED \$613,932

NOTICE

To report a claim, please contact:

1-888-760-9195

POLICYHOLDER NOTICE

Thank you for purchasing insurance from a member company of Chartis Inc. (Chartis). The Chartis member companies generally pay compensation to brokers and independent agents, and may have paid compensation in connection with your policy. You can review and obtain information about the nature and range of compensation paid by Chartis member companies to brokers and independent agents in the United States by visiting our website at www.aigproducercompensation.com or by calling Chartis at 1-800-706-3102.

PRIVATE CLIENT GROUP

YOUR PRIVATE COLLECTIONS COVERAGE

QUICK REFERENCE

COVERAGE IS PROVIDED BY THE CHARTIS INC.
MEMBER COMPANY NAMED ON THE DECLARATIONS PAGE.
EACH IS A STOCK COMPANY.
(REFERRED TO IN THE POLICY AS THE COMPANY.)

POLICY PROVISIONS	<u>Beginning on Page</u>
Section I Definitions	2
Section II Coverages	2
Section III Payment of Loss	2
Section IV Exclusions	3
Section V General Conditions	4

The Policy together with the Declarations Page and Endorsements, if any, complete the policy.

However, if the **market value** of the scheduled item immediately before the loss exceeds the amount of scheduled coverage for that item or the **market value** of the item after restoration, we will pay its **market value**, up to 150% of the amount scheduled. The most we will pay in any one loss is the policy limit per class.

B. Blanket Coverage

We shall pay the amount required to repair or replace the property, whichever is less, without deduction for depreciation, for a covered loss to **valuable articles** with blanket coverage as shown on the Declarations Page. If the restored value of the item is less than the **market value** immediately prior to the loss, we shall pay the difference. We will not pay more than the blanket limit per item for loss to any one item as shown on the Declarations Page, or, in the absence of a per item limit, we will not pay more than the amount of blanket coverage for that class.

C. Pair or Set

For a covered loss to a pair or set, you may elect to:

1. Repair or replace any part to restore the pair or set to its condition immediately before the loss;
2. Be paid the lesser of:
 - a. The difference in the **market value** of the pair or set immediately before and after the loss; or
 - b. The difference between the amount of coverage and the **market value** of the pair or set after the loss.
3. Surrender the undamaged items of the pair or set to us, in which case you will be paid the lesser of:
 - a. The amount of the blanket coverage of the pair or set; or
 - b. The **market value** of the pair or set immediately prior to the loss.

In no event shall the payment exceed:

1. 150% of the amount of scheduled coverage for that pair or set.
2. The blanket limit for loss to any one item as shown on the Declarations Page.

SECTION IV - EXCLUSIONS

The following exclusions shall apply to claims for **Valuable Articles** coverage:

A. Stamps and Coins

We do not cover any loss to stamps and coins caused by fading, creasing, handling, denting,

scratching, tearing, thinning, color transfer, aridity, dampness, or extreme temperature fluctuations.

B. Collectibles

We do not cover any loss to **collectibles** caused during use other than as a **collectible**.

C. Reparation and Restoration

We do not cover any loss or damage to **fine arts**, stamps, coins, musical instruments, cameras or **collectibles** caused by or resulting from reparation, restoration or retouching, unless approved by endorsement.

D. Wear and Tear

We do not cover any loss caused by:

1. Wear and tear, gradual deterioration;
2. Inherent vice and latent defect;
3. Smog, rust or other corrosion;
4. Mold, wet or dry rot; or
5. Birds, vermin, rodents or insects.

E. Breakdown

We do not cover any loss caused by electrical or mechanical breakdown, with the exception of any loss to wine caused by temperature extremes or changes in temperature resulting from the failure of a climate control system.

F. Intentional Act

An intentional act is one whose consequences could have been foreseen by a reasonable person.

We do not cover any loss caused by any intentional act committed:

1. By or at the direction of you or a **family member**; and
2. With the intent to cause a loss.

G. Dishonest Acts

We do not cover any loss caused by any dishonest or criminal act(s) by or at the direction of you or any family member.

H. War

We do not cover any loss caused by:

1. Undeclared war, civil war, insurrection, rebellion or revolution;
2. Warlike act by a military force or military personnel; or
3. Destruction or seizure of property for a military purpose.

L. Packing/Unpacking

To the best of your ability, you will provide for the insured property to be packed and unpacked by competent packers and handlers.

M. Your Duties After a Loss

If you suffer a covered loss, you must perform these duties:

1. **Notification** - You must immediately notify us or your agent of your loss. In case of theft or accident, you must also notify the police or similar competent authority within 90 days of the loss.
2. **Protect Property** - You must protect property from further damage; and make any repairs that are necessary to protect the property; and keep an accurate record of your expenses. We will pay the reasonable costs of protecting the property from further damage. This will not increase the amount of coverage that applies.
3. **Prepare an Inventory** - In the event of blanket coverage, you must prepare an inventory of the damaged personal property. It should describe the property in full, then show in detail the amount insured under this policy and actual amount of the loss. You must attach bills, receipts, and other documents to support your inventory.
4. **Display Property** - You must show us the damaged property when requested.
5. **Examination Under Oath** - We have the right to examine under oath as often as we may reasonably require, you and your family members. We may also ask you to give us a signed description of the circumstances surrounding a loss and your interest in it, and to produce all records and documents we request and permit us to make copies.

N. Insurable Interest

We will not pay for any loss to property in which you or a family member does not have an insurable interest at the time of the loss.

O. Abandoning Property

You cannot abandon any property to us, or a third party, unless we agree to accept it.

P. Carrier and Bailees

We will not make any payments under this policy to the benefit of any carrier or other bailee of damaged property.

Q. Legal Action Against Us

You agree not to bring legal action against us unless you have first complied with all conditions of this policy. You also agree to bring

any action against us within one year after a loss occurs, but not until thirty (30) days after proof of loss has been filed and the amount of loss has been determined.

R. Vaulted Jewelry

Scheduled jewelry described on the Declarations Page as "vaulted" must be kept in a bank vault. There is no coverage while these items are out of a vault, unless we receive notice in advance of the removal.

S. Appraisals

If you and we fail to agree on the amount of loss, either party may make a written demand that each select an independent appraiser. In this event, the parties must notify each other of their selection within twenty (20) days. The independent appraisers will select an arbitrator within fifteen (15) days. If an arbitrator is not agreed upon within that time, either party may request the arbitrator be selected by a judge. The independent appraisers will then appraise the loss and submit any differences to the arbitrator. A decision in writing agreed to by the two appraisers or either appraiser and the arbitrator will be binding. Each appraiser will be paid by the party that has selected him. You and we will share the expenses of the arbitrator equally.

T. Inspection and Surveys

We have the right but are not obligated to:

1. Make inspections and surveys at any time;
2. Give you reports on the conditions we find; and
3. Recommend changes.

U. Examination of Your Books and Records

We may examine and audit your books and records as they relate to this policy at any time during the Policy Period and up to three years afterward.

V. Salvage

When we pay for a total loss, we may keep all or part of the damaged property.

W. Recoveries

In the event we pay for a covered loss to property and the property is recovered, we agree to offer you an opportunity to buy it back.

X. Cancellation

1. Your Cancellation

You may cancel this policy or any part of it at any time by notifying us in writing of the

American Home Assurance Co.

Name of Issuing Company

This Privacy Policy relates only to policyholders who have purchased personal insurance such as private passenger automobile, homeowners, collection and personal umbrella liability insurance. If you have purchased another type of policy from another Chartis member company not listed above, please contact that company to receive a copy of the relevant privacy policy.

PRIVACY NOTICE

The member companies of Chartis Inc. (Chartis) that provide personal auto, home, collection and umbrella insurance policies recognize the importance of respecting the privacy of our policyholders and want to make sure that you know the steps we take to protect the privacy of the customer information we collect and, in some cases, disclose.

We encourage you to read the following information about how we collect, disclose and protect your information. No action is required on your part.

1. What information do we collect?

The member companies of Chartis that underwrite the insurance products listed above and its agencies collect only information necessary to underwrite and provide accurate insurance rates, and to maintain and improve customer service and claims handling for our policyholders. We obtain nonpublic personal information about you, our policyholder, from you in your request for a quotation of rates, applications, policy transactions, including claims, and other interactions with us, as well as from credit reporting agencies, motor vehicle departments, claim history reporting agencies and other third parties. For property insurance, we may send someone to inspect your property and verify information about the value and condition of your property. The information collected may include, for example, your name, address, birth date, phone number, e-mail address, driver's license number, accident/violation history, information about vehicle operators, mortgages, lien/lease holders, vehicle information, credit card information, credit report information, occupation and whether you own or rent your home. We obtain and use this information only in accordance with state and federal law.

2. How do we use collected information?

The information we gather helps us identify who you are, manage our relationship with you, develop products and services that meet your needs, provide you with accurate rates and provide excellent customer service. We do not sell your information to other companies for any reason.

3. What information do we disclose?

We may disclose information to affiliates and unaffiliated third parties for the purpose of servicing customers' insurance needs, performing business services for us or as otherwise permitted or required by law. For example, at times we disclose information about our policyholders such as name, address, telephone number, policy number and coverages to service providers for the provision of specific services such as inspections and appraisals after a claim and marketing our insurance products. For purposes of fraud prevention, we also participate in several insurance industry supported databases of reported claims and additional driver information. We may disclose information to organizations conducting actuarial or research studies and to companies that perform research and marketing services on our behalf.

Amendatory Endorsement - Florida

With respect to coverage provided by this endorsement, all provisions and conditions of the policy apply unless they are changed by this endorsement.

Section V - GENERAL CONDITIONS, Legal Action Against Us is deleted and replaced by the following:

Legal Action Against Us

You agree not to bring legal action against us unless you have first complied with all conditions of this policy. You also agree to bring any action against us within five years after a loss occurs, but not until thirty (30) days after proof of loss has been filed and the amount of loss has been determined.

Section V - GENERAL CONDITIONS, Cancellation, Item 2. Our Cancellation is deleted and replaced by the following:

2. Our Cancellation

We may cancel this policy subject to the following provisions:

A. When this policy has been in effect for ninety (90) days or less:

1. We may cancel immediately with no written notice if there has been a material misstatement or misrepresentation or failure to comply with underwriting requirements.
2. We may cancel with twenty (20) days notice for any reason, except we may not cancel:
 - (a.) On the basis of property insurance claims that are the result of an Act of God, unless we can demonstrate, by claims frequency or otherwise, that you have failed to take action reasonably necessary as requested by us to prevent recurrence of damage to the covered property; or
 - (b.) On the basis of filing of claims for partial loss caused by sinkhole activity damage or clay shrinkage, the total of such property claim payments for this policy exceeds the current policy limits of coverage for property damage; or
 - (c.) You have failed to repair the structure in accordance with the engineering recommendations upon which any loss payment or policy proceeds were based.

B. When this policy has been in effect for more than ninety (90) days, we may cancel with ninety (90) days notice:

1. If there has been a material misstatement;
2. If the risk has changed substantially since the policy was issued;
3. In the event of failure to comply with underwriting requirements established by us within ninety (90) days of the effective date of coverage;
4. If the cancellation is for all insureds under policies of this type for a given class of insureds;
5. On the basis of property insurance claims that are the result of an Act of God, if we can demonstrate, by claims frequency or otherwise, that you have failed to take action reasonably necessary as requested by us to prevent recurrence of damage to the covered property; or

Fair Market Value Appraisal
Of
Personal Property
Prepared for
The Estate of Mr. Simon Bernstein

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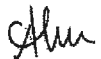
A handwritten signature in black ink, appearing to be 'AM', located in the bottom right corner of the page.

Table of Contents

Page 1. Report Cover

Page 2. Table of Contents

Page 3-4. Scope of Work/Terms and Conditions

Page 4. List of Equipment and Reference Materials

Page 5-9. Body of Appraisal

Page 10. NAJA Certification of Appraisal Practice

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April Matteini, G.G.
A. Matteini & Co. LLC
Fair Market Value Appraisal
Scope of Work /Terms and Conditions

This appraisal (the "Appraisal") has been prepared by April L. Matteini, G.G. and A. Matteini & Co. LLC (the "Appraiser") and is intended solely for the use of The Estate of Mr. Simon Bernstein (the "Client"), or Client's duly authorized representative, and shall not be disseminated to, relied upon by, or used by any third party. By acceptance and/or use of the Appraisal and/or this appraisal report (the "Appraisal Report") by Client or Client's authorized representative(s), Client agrees to these Scope of Work/Terms and Conditions. The Appraisal Report may not be reproduced in any form without the written consent of Appraiser. Appraiser assumes no responsibility for any unauthorized use of the Appraisal. Possession of the Appraisal Report or any copy of it does not carry with it the right of publication.

To determine the value of the property subject to the Appraisal, Appraiser has used the Market Comparison approach. This approach considers the most accessible information on recent sales of like material. The market comparison approach determines the value which one would pay for an object of similar style, origin, artistic merit or maker. The values in this report are the Fair Market Values, as defined by the IRS, for the piece(s) on September 13, 2012, the date of Mr. Bernstein's death. The appraised property is assumed to be marketable. The value is not valid for retail purposes. In no way does the Appraisal constitute an offer to buy. The Appraisal should not be construed as proof of ownership of the items appraised. The appraised value is based on Appraiser's professional opinion and is not guaranteed. No opinion is expressed as to future or past value. Opinion of quality and grade may vary upon reexamination by another qualified appraiser/gemologist. Changing market conditions may require reappraisal and updated valuation in the future. It shall be Client's obligation to request a reappraisal

Unless noted, Appraiser personally inspected each item of property included in the Appraisal Report. Any sizes or weights were measured, but must still be considered approximate. The weights of mounted gemstones are estimated using accepted gemological formulas. Actual unmounted weights may differ. The quality of the evaluation of a gemstone may differ when removed from the mounting. Some enhancing treatments of diamonds and/or colored gemstones are undetectable by standard gemological equipment. Detection of any enhancements is limited to the gemological equipment on hand. Client has the option, at Client's expense, to submit any article described in the Appraisal to a fully equipped gemological laboratory for further evaluation. Mountings bearing a metal karat or content mark have not been tested to verify their content. Unless otherwise noted, watch cases have not been opened to prevent the voiding of any manufacturer's warranties. The condition of any item, unless otherwise noted, should be considered fair to good.

The descriptions of property in the Appraisal Report are statements of opinion and are not an endorsement expressed or implied, as to the merchantability, correctness of description, genuineness, authenticity or provenance of the particular piece described. The photographs attached to the Appraisal Report are for reference only and not an accurate representation of the size, color, or condition of the gemstone or jewelry.

Fees for the Appraisal are calculated hourly and/or as a flat fee. Compensation to Appraiser for completing the Appraisal is not contingent upon reporting a predetermined value, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of the Appraisal.

Client shall indemnify, defend, and hold Appraiser harmless from and against any actions, claims, liabilities, expenses,

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incurred as a result of claims based on or arising from the appraisal, including but not limited to claims raised by third parties unrelated to the immediate purpose of this appraisal. Any controversy or claim arising out of or relating to this Terms and Conditions, or breach thereof, shall be settled by arbitration in accordance with the Commercial Arbitration Rules of the American Arbitration Association, and judgment upon the award rendered by the Arbitrator(s) may be entered in any court having jurisdiction thereof.

The jewelry of The Estate of Mr. Simon Bernstein was appraised on May 14, 2013 at the office of Tescher & Spallina, 4855 Technology Way, Suite 720, Boca Raton, FL 33431. This Appraisal Report contains ten (10) pages.

As requested by counsel, this Appraisal Report has been provided via e-mail to Client's counsel, hard copies may be requested by contacting A. Matteini & Co.

Spot gold on September 13, 2012: \$1773.40 USD per oz.

Estimated Total Fair Market Value: \$63,205.00 (Sixty-three thousand two hundred five USD)

List of Equipment and Reference Materials

1. Stereo Microscope
2. Day light lamp
3. UV lamp
4. Fiber optic lamp
5. Gem refractometer
6. Hand held diamond gauge
7. Portable scale
8. Hand held eye loupe 10X
9. Hand held spectroscope
10. GemOro Master Diamond Grading Set (E, G, I, K, M)
11. Industry pricing guides

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Item No. 001

Platinum and Diamonds Ring Mounting

Designed as a three-stone ring mounting with a center four-prong basket head for a round stone, flanked by two round brilliant cut diamonds in similar heads, tapering hoop, signed David Stein, stamped PLAT, 6.128 dwt gross weight

Two (2) Round Brilliant Cut Diamonds

Measurements: 5.05mm x 5.05mm x 3.05 and 5.10mm x 5.12mm x 3.00mm

Carat weight: .47ct each by formula, .94cts total weight by formula

Clarity: VS2

Color: G

Estimated Fair Market Value: \$1,625.00
(One thousand six hundred twenty-five USD)

Item No. 002

One (1) Round Brilliant Cut Diamond

Measurements: 10.65mm x 10.72mm x 6.6

Carat weight: 4.78ct

Clarity: SI2

Girdle: medium to thick (indented naturals)

Culet: none

Color: I

Estimated Fair Market Value: \$31,300.00
(Thirty-one thousand three hundred USD)

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Item No. 003

Platinum and Diamonds Ring Mounting

Three stone ring mounting, designed for a rectangular cut center stone with a basket-style head, flanked by two triangle brilliant cut diamonds set in similar heads, cathedral style tapering hoop stamped Pt 950, 5.08 dwt gross weight

Two (2) Triangle Brilliants Cut Diamonds

Measurements: 6.4mm x 6.6mm x 2.70mm & 6.28mm x 7.0mm x 2.80mm

Carat weight: .65ct by formula & .70ct by formula, 1.35cts total weight by fomula

Clarity: VS2, SI1

Girdle: faceted, very thick

Color: I

Estimated Fair Market Value: \$2,420.00
(Two thousand four hundred twenty USD)

Item No. 004

One (1) Radiant Cut (Modified Rectangular Brilliant) Diamond

Measurements: 11.12mm x 10.95mm x 6.85mm

Carat weight: 7.18ct

Clarity: I1

Color: J

Estimated Fair Market Value: \$19,500
(Nineteen thousand five hundred USD)

Item No. 005

Platinum and Diamonds Band

Designed in an eternity style with round brilliant cut diamonds in a shared prong mounting, composed of eighteen (18) round brilliant cut diamonds, 4.90dwt gross weight

Eighteen (18) Round Brilliant Cut Diamonds

Measurements: ranging in sizes 3.7-3.8mm x 2.3-2.4mm

Carat weight: approximately .20ct each, 3.60cts total weight by formula

Clarity: SI1-I1 (most are chipped)

Color: H-I

Estimated Fair Market Value: \$1,145.00
(One thousand one hundred forty-five USD)

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Item No. 006

14kt Yellow Gold Bracelet

Designed with elongated, flat curb links, lobster claw closure, stamped 585, 8.02dwt gross weight

Estimated Fair Market Value: \$315.00
(Three hundred fifteen USD)

Item No. 007

14kt Yellow Gold and Moss Agate Pendant Necklace

Featuring a tooth shaped piece of polished moss agate with yellow gold end caps (one end loose) suspended from a reeded rolo link chain, stamped 585, chain weight 5.89dwt

Estimated Fair Market Value: \$230.00
(Two hundred thirty USD)

Item No. 008

14kt Yellow Gold Neck Chain

Designed with stylized rope twist design links and figure '8' links, completed by a lobster claw closure, stamped 585, approximately 15in., approximately 35.0 dwt

Estimated Fair Market Value: \$1,365.00
(One thousand three hundred sixty-five USD)

Item No. 009

14kt Colored Jade Cluster Ring

Designed with six pear-shaped jade cabochons in a floral motif, (red, white lavender, black) in two-prong and v-prong heads, with stylized gold wire leaf accents, on a simple yellow gold hoop, stamped 14k, 4.12 dwt gross weight

Estimated Fair Market Value: \$140.00
(One hundred forty USD)

Item No. 010

14kt Yellow Gold Hunter's Case Pocket Watch

43mm case with engine turned details, white enamel dial with Roman numerals (case back would not open)

Estimated Fair Market Value: \$350.00
(Three hundred fifty USD)

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Item No. 011

Pair of Costume Jewelry Earrings

Design as chandelier earrings with rhinestone accents, white metal mounting

Estimated Fair Market Value: No Commercial Value

Item No. 012

14kt Yellow Gold Signet Ring

Gentleman's ring, top features a stylized B initial, signed Tiffany & Co. stamped 14kt, maker's mark for Larter & Sons, 9.37dwt gross weight

Estimated Fair Market Value: \$490.00
(Four hundred ninety USD)

Item No. 013

14kt Yellow Gold and Sapphires Cufflinks

Designed as florentine finish ovals centered by round faceted blue sapphires, 2.5mm, set in applied low prong heads, applied oval frame with circular opening, signed Avedon, stamped 14k, swivel hinged finding, 6.56dwt gross weight

Estimated Fair Market Value: \$255.00
(Two hundred fifty-five USD)

Item No. 014

18kt Yellow Gold Coin Pendant Watch

Corum, Swiss made, Circa 1970

Limited Edition Design Commemorating the Foundation of the State of Israel

One side features 12 Stars of David for the Twelve Tribes of Israel and reads: "Long Live the People of Israel", verso features 2 Stars of David and a Menorah, swiveling within a custom made oval, open frame; together with a curb link watch chain with spring ring and swivel hook, stamped 585 maker's mark, 11.66 dwt

Estimated Fair Market Value: \$4,000.00
(Four thousand USD)

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Item No. 015

18kt Yellow Gold, Diamonds and Enamel Pin

Rectangular pin, 17mm x 18mm, with a yellow gold frame and black enamel background featuring the initials AI with single cut diamond accents, stamped 18k, 2.30dwt gross weight

Ten (10) Single Cut Diamonds

Carat weight: .02ct each, .20cts total weight by formula

Clarity: VS2

Color: G-H

Estimated Fair Market Value: \$70.00
(Seventy USD)

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**National Association of Jewelry Appraisers
Certification of Appraisal Practice**

I, April L. Matteini, a Certified Member of NAJA, certify that, to the best of my knowledge and belief that:

1. The statements of fact contained in this appraisal report are true and correct;
2. The reported analysis, opinion and conclusions are limited only by the reported assumptions and limiting conditions, and are this appraiser's personal, unbiased, professional analysis, opinions, conclusions and valuations.
3. This appraiser has no present or prospective interest in the object (s) which is the subject of this appraisal report which might prevent making a fair and unbiased appraisal
4. The appraiser has no personal interest or bias with respect to the parties involved; the appraiser does not have a personal or business relationship with the parties involved which would lead a reasonable person to question the objectivity and validity of this report
5. The appraiser's compensation is not contingent upon action or event resulting from the analyses, opinions, or conclusions in, or the use of this report;
6. This appraiser's compensation is based on an hourly rate and is not dependent upon the amount of value determined at the conclusion of the work, neither as a fixed percentage of the value determination, nor as compensation connected to a predetermined scale relating fee to value range;
7. This appraiser has made a personal, physical inspection of the object(s) specified in this report;
8. This appraiser received no separate significant professional assistance;
9. The analyses, opinions, conclusions and valuation in this report were developed and the report prepared, in conformity with the National Association of Jewelry Appraiser's Professional Code of Ethics
10. The knowledge developed in the appraisal will be maintained confidential between this appraiser and the client.
11. This appraiser does not have a potential future interest in the articles specified in this appraisal report.
12. This appraiser does have a personal/business relationship with the parties requesting this appraisal report
13. This Estimated value was provided as a service to the client and the appraiser was not involved in the sale of the appraised item(s).



April L. Matteini, G.G. (Gemological Institute of America)
Certified Member, National Association of Jewelry Appraisers
A. Matteini & Co. LLC

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EXHIBIT D

PERSONAL PROPERTY APPRAISAL

Wednesday, April 29, 2015
EXHIBIT



***FAIR MARKET VALUE
APPRAISAL***

PERSONAL PROPERTY OF

Simon L. Bernstein

Effective Date: September 13, 2012

Prepared by
Robert A. Hittel, ASA, ISA AM
3038 North Federal Highway
Building I
Fort Lauderdale, Florida 33306
(954) 563-2819

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FAIR MARKET VALUE APPRAISAL REPORT

January 22, 2013

Theodore Bernstein
880 Berkeley Street
Boca Raton, Florida 33487

Dear Mr. Bernstein,

At your request, Robert Hittel and Diane Marvin conducted an appraisal inspection and of the personal property located at 7020 Lions Head Lane, Boca Raton, Florida, and Robert Hittel conducted an appraisal inspection at 2494 South Ocean Boulevard, Unit C-5, Boca Raton, Florida. The property was represented as belonging to the estate of Simon L. Bernstein. The intended use of this appraisal is for the purpose of estate settlement.

This appraisal is to be used only for the function of estate settlement. Any other use of this appraisal renders it null and void. This report is intended for use by you, my client, your agents and by the Internal Revenue Service. Use of this report by others is not intended. In accordance with the *Uniform Standards of Professional Appraisal Practice* (USPAP), this report makes use of the Self-contained Appraisal Report option.

In this appraisal assignment I developed an opinion of **Fair Market Value**.

Treasury Estate Tax Regulation § 20.2031-1(b) defines fair market value as: "The price at which the property would change hands between a willing buyer and a willing seller, neither being under any compulsion to buy or to sell and both having reasonable knowledge of relevant facts. The fair market value of a particular item of property includible in the decedent's gross estate is not to be determined by a forced sale price. Nor is the fair market value of an item of property to be determined by the sale price of an item in a market other than that in which the item is most commonly sold to the public, taking into account the location of the item whenever appropriate."

The total FAIR MARKET value of the appraised items listed is \$51,135.00

Relevant dates associated with this assignment include the following:

- Date of Inspection: January 8, 2013
- Effective Date of Appraisal: Value opinions are effective as the date of death, which you stated was September 13, 2012
- Date of Report: This report was prepared and signed on this date, January 22, 2013

Scope of Work

The scope of work employed in this assignment, including the report content and the detail of that content, was dependent upon the needs of the client, the intended use of the report, the definition of value that we used, the effective date of the report, and the subject property's value-relevant characteristics.

- We personally inspected the items that are subject of this report to determine their value-relevant characteristics.
- While on site, we documented the relevant information in writing and took detailed high-resolution digital images of the property.
- We completed the necessary value research for past comparable sales and items currently offered for sale by searching Internet websites including, auction houses, completed E-bay sales, and specialty dealers.
- Value research also included making use of relevant resource books and value guides along with personal observations made at secondary market retail establishments, and local auctions and estate sales.
- We analyzed the market data, making adjustments as necessary for differences in value characteristics between the comparable and subject property, and arrived at our final opinion of value.
- Markets analyzed appeared stable: values were neither falling nor rising.
- For items of nominal value, for which extensive research is neither necessary, cost-effective, nor required by the client, minimal value research was conducted.
- We did not list foodstuffs, home office supplies, consumables, clothing (other than furs and appreciable articles of clothing having collector appeal), or items of personal nature such as family photographs, health aids, personal hygiene products, etc.
- No one provided us with significant assistance (either appraisal or otherwise) in the development of my opinions, analysis, or conclusions.

Approach to Value

After due consideration of the cost approach and the income approach, the sales comparison approach to value was employed to determine the fair market value of the subject properties. In the sales comparison approach, the most relevant market is researched to locate comparable items which have sold in the past or which are currently being offered for sale. Adjustments in value are made to reflect differences (if any) in value-relevant characteristics between comparable properties and the subject properties.

The appraisers have relied on information supplied to them by the client, concerning undisputed title to the objects, acquisition history and purchased price, etc. The client in accepting this report acknowledges that the information supplied by him has been accurately transcribed and utilized by the appraisers. The client, in accepting this report, also acknowledges that no significant information has been withheld from the appraisers which may have caused the appraisers to arrive at a valuation conclusion different from the one(s) stated in the report, had such information been known at the time of the report's preparation.

Value conclusions were based on the appraisers' opinions of the items that were partially formed on critical assumptions based on information provided to the appraiser by the client. Critical assumptions are assumptions, which could be contrary to fact and which, if contrary to actual fact, could result in a different value conclusion.

Items were generally found to be in good condition and of good quality. Any alterations from original condition or damage are so noted in the appraisal report. Ordinary wear and tear common to these pieces is not noted. Quality, condition and desirability affect the appropriate market where items would be purchased by the public. This appraiser has considered several markets for the items of personal property.

All notes used in the preparation of this appraisal along with a copy of this appraisal are retained and are confidential. No one will have access without your permission. With the exception of you, my client, possession of this report or its copy does not carry with it the right of publication, nor may this report be used for any purpose by anyone other than you or authorized users without my previous written consent. If this report is reproduced, copied, or otherwise used it must be done so in the report's entirety including the cover document and all attachments. I am not responsible for any unauthorized changes to this report.

This report has been prepared, in conformity with the current version of the International Society of Appraisers Appraisal Report Writing Standard and Code of Ethics.

No change to any item in this report shall be made by anyone other than myself. Should, in conjunction with this appraisal, additional services of the appraiser be requested by the client, his agent, or his lawyer, or the courts (such as for added time researching for other value purposes, pretrial conferences, court appearances, court preparations, etc.), compensation for same time shall be at the customary hourly rate charged by the appraiser at that time.

The appraisers have based descriptions of the appraised objects on their professional experience in the field of antiques and residential contents, and on information supplied by third parties who are named in the report, when appropriate. Consequently, the appraisers believe that the descriptions of the appraised objects are accurate and correct. However, additional research by scholars in the field, at some point in the future, may cause the appraisers to alter their assessment of the objects described in the report. While every effort has been made by the appraisers to ascertain the accuracy of the descriptions of the appraised objects and their attributions, this report is not intended to serve as a certificate of authenticity or warranty.

Unless otherwise stated herein, the appraisal is based only on the readily apparent identity of the items appraised. In my opinion, no further guarantee of authenticity, genuineness, attribution, or authorship is required.

The appraisal values are based upon the whole interest undiminished by any liens, fractional interests, or any other forms of encumbrance. Mere possession of this appraisal is neither an indication of nor a certificate of title of ownership. Ownership and ownership interest at the time of donation were represented to me by you, my client, and no inquiry or investigation will be made nor is any opinion to be given as to the truth of such representation. There are no known prior sales of the subject property that have occurred within a reasonable time preceding the effective date of this appraisal.

There are no known current agreements of sale, validated offers, third-party offers to sell, options, or listings of the subject property as of the effective date of the appraisal. There are no known prior sales of the subject property that have occurred within a reasonable time preceding the effective date of this appraisal.

Certification of Appraisers

We certify that to the best of our knowledge and belief:

- a. The statements of fact contained in this report are true and correct.
- b. The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- c. We have no past, present, or prospective interest in the property that is the subject of this report, and I have no personal interest with respect to the parties involved.
- d. We have performed no services, as an appraiser or in any other capacity, regarding the property that is the subject of this report within the three-year period immediately preceding the acceptance of this assignment.
- e. We have no bias with respect to the property that is the subject of this property or to the parties involved with this assignment.
- f. Our engagement in this assignment was not contingent upon developing or reporting predetermined results.
- g. Our compensation for completing this assignment is not contingent upon the development or reporting of a predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.
- h. Our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.
- i. Robert Hittel has made a complete personal inspection of the property that is the subject of this report. Diane Marvin has made a complete personal inspection of the property on Lions Head Lane in addition to examining the photographs of South Ocean Boulevard.
- j. Unless noted elsewhere, no one provided significant professional assistance to the persons signing this report.

Unless otherwise stated, with the exception of the client or his agent, this appraisal is not intended to be used by or influence any particular person(s) or class(es) of persons, which might take some action in reliance upon it. Unless otherwise stated, this appraiser is not aware that the client intends to transmit any information contained in this report to any other person(s) or group(s). The appraiser's liability is limited to the client and the appraiser-identified intended users of this report as indicated herein to the exclusion of all others.

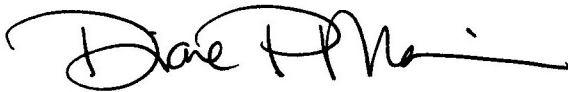
We are "qualified appraisers" within the meaning of Internal Revenue Reg. § 1.170A-13(c)(5) and we not "excluded appraisers" within the meaning of § 1.170A-13(c)(5)(iv). Our background, education, and experience qualify me to make appraisals of the type of property that is the subject of this appraisal. A list of our qualifications can be found in our Professional Profiles, which is attached to this report. We have not been prohibited from practicing before the IRS. We understand that a substantial or gross valuation misstatement resulting from an appraisal property that we know, or reasonably should have known, would be used in connection with an income tax return or claim for refund, may subject me to civil penalty under Internal Revenue Code § 6695A.

My Employee Identification Number (EIN) is: **20-8250332**

Sincerely,

A handwritten signature in blue ink that reads "Robert A. Hittel". The signature is stylized and written in a cursive-like font.

Robert A. Hittel, ASA, ISA AM
Robert A. Hittel Appraisal Services, Inc.
Accredited Senior Appraiser American Society of Appraisers
Accredited Member of the International Society of Appraisers

A handwritten signature in black ink that reads "Diane P. Marvin". The signature is written in a cursive-like font.

Diane P. Marvin, ISA CAPP
Certified Member International Society of Appraisers

DESCRIPTIONS AND VALUES

Any damages will be noted in the appraisal report. Measurements, if provided, are in the order of HEIGHT first, WIDTH second, and DEPTH third. Measurements are approximate. The appraiser has seen all of the items listed.

7020 LIONS HEAD LANE, BOCA RATON, FL

FOYER

1.	NEEDLEPOINT RUG – 5 ½' X 3 ½' All over floral design with border, with additional colors of green, pink and brown	\$60.00
2.	COPPER BOWL – 36" Turned, circular, undecorated	100.00
3.	BENCH Early 20 th Century, Art Nouveau, mahogany, inlaid decoration, upholstered seat and back	400.00
4.	STATUES (2) Carved wood Lion, one standing, one sitting, glass eyes, modern decorative	700.00
5.	ORIENTAL RUG – 6' 2" X 3' 11" Hand knotted, wool on cotton, blue field, leafy scrolls and flowers, three borders, additional colors of tan, pink and ivory	100.00
6.	CENTER TABLE Octagonal beveled glass top, cast urn base with ring handles	350.00
7.	DECORATIONS	245.00
	- Ceramic sculpture by Fisher, couple kissing	20.00
	- (4) Glass cylinders with twigs, stones and silk orchids, various heights	175.00
	- Large covered pot with incised decoration, pottery	50.00
8.	TALL CASE CLOCK 19 th Century, oak, scroll bonnet, full turned columns flanking handpainted dial, Roman numerals, two key holes, second hand, calendar aperture, dial signed, "Hugh Roberts, Llangefni, Wales", paneled door flanked by half turned columns, bracket feet CONDITION: Refinished, restored	400.00

9.	PAINTING – 60” X 40” sight size Oil on canvas, flowering branches, no apparent signature, in wood frame	100.00
TOTAL FOR FOYER:		\$2,455.00
LIVING AREA		
10.	MIRROR – 87” X 31 ½” Square, gold and silver lacquered frame	\$200.00
11.	LITHOGRAPH – 12 ½” X 9 ¾” paper size Pierre August Renoir, French, (1841-1919) “Claude Renoir, Tête Baisée”, “Cat. # Ruger-Marx #14”, in gold frame Provenance: The J. L. Hudson Gallery, Michigan	1,000.00
12.	MISCELLANEOUS DECORATIONS	320.00
	- (2) White composition floor vases, over-all circle decoration	60.00
	- Mirror, gold oval frame	10.00
	- Statue - 60”, pottery, Pre-Colombian style figure wearing head ornament and traditional costume	100.00
	- Large metal bowl and pot, each with ring handles	70.00
	- (2) Chargers, 31” and 27” round, lacquered on stands, Made in Vietnam	80.00
13.	ARTIFICIAL FLORAL ARRANGEMENTS Silk lily and hydrangea in glass vase; silk orchid in ceramic vase; (7) silk calla lilies	55.00
14.	STANDS (2) Metal powder coated square tops on four footed pedestal base, two heights	75.00
15.	FLOOR SCREEN 6-fold, gold background with purple glitter flower outlines, black lacquer “frame”, mounted on wall	300.00
16.	SECTIONAL SOFAS (2) Gold fabric upholstery, each in two sections, curved, skirted, together with eight toss pillows	1,000.00
17.	COCKTAIL TABLE Oval glass top, “hammered” metal base with concave shelf	300.00
18.	ORIENTAL RUG – 12’ X 9’ Hand knotted, wool on cotton, black field with all-over flower design, three borders, additional colors of tan and ivory, “washed” finish	600.00

19.	BOWL – 19” diameter Waterford, “Evolution”, round amber colored glass	75.00
20.	MISCELLANEOUS - Bowl - 18”, ceramic with handpainted woman holding flower vase, signed, “Marsha B” - Candlesnuffer - (3) Silver composition candlesticks	85.00 30.00 10.00 45.00
21.	MANTEL CLOCK – 12 ½” X 19 ½” Onyx, round enamel dial with Roman numerals, time and strike, sold through J.E. Caldwell & Co., Philadelphia	500.00
22.	FIREPLACE ACCESSORIES (2) Metal gate; black iron grate	50.00
23.	MISCELLANEOUS - (3) Silver metal candlesticks - Standing iron Menorah - Covered Urn – 56”, pottery, with incised decoration	215.00 30.00 35.00 150.00
TOTAL FOR LIVING AREA:		\$4,775.00

POWDER ROOM

24.	MIRROR Carved and painted wood, birds on flowering trees, Mexico	\$100.00
25.	MISCELLANEOUS Plastic figural towel holder; mirror with woven frame; framed print of four 19 th century girls, in gold frame; domed trunk with floral painted decoration; framed portrait of a man, signed, “Daniel Lanzig, 1977”, in silver frame	125.00
TOTAL FOR POWDER ROOM:		\$ 225.00

DINING AREA

26.	MISCELLANEOUS DECORATIONS - Blue ceramic vase with dried material - Lucite Menorah – 24”, blue and clear - (3) Vases, purple and clear cased glass, elongated, various heights, “Nouvell” - (2) Murano glass birds, pink - Mezuzah, Lladro doves; enamel tulip decoration and Jay Strongwater box - Cobalt blue glass vase with Orcidium orchids - Mirrored vase with silk flowers	\$285.00 15.00 50.00 60.00 30.00 55.00 50.00 25.00
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27.	SCULPTURE – 15 ½” X 31” Lladro, “Gondola of Love”, Ref. No: 1870	550.00
28.	ENGRAVINGS (8) – 7” X 10” image size Scenes of Jewish figures engaged in various gatherings, each signed and titled, in wood frames	200.00
29.	PAINTING – 28” X 19” sight size William Weintraub, American, 20 th Century Oil on canvas, signed and dated, “Weintraub ‘73”, young man with rifle, in wood frame	200.00
30.	LITHOGRAPH William Weintraub, American, 20 th Century 85/200, portrait of two elderly men, in wood frame	75.00
31.	ARMOIRE English pine with whitewashed finish, carved basket and scroll crest, two paneled doors above two short and two long drawers, interior with shelves and three drawers	750.00
32.	CONTENTS OF ARMOIRE	1,180.00
	- Dinnerware (68) piece set, Wedgwood Etruria, “Embossed Queensware”, blue and white, consisting of (16) cups, (14) saucers, (13) dinner plates, (14) bowls, (14) bread and butter plates, (13) luncheon plates	200.00
	- Pair English porcelain salt and pepper shakers, birds; (9) colored glass water goblets; (6) colorless glass champagne stems	35.00
	- (7) Waterford crystal wine glasses	215.00
	- Pair of ceramic Garson Pakele candleholders	40.00
	- Lenox footed cup; (8) glass cordial stems; (14) colorless glass balloon wines	30.00
	- Versace plate, “Le Jardin de Versace”	25.00
	- Portuguese ceramic dinner service, (12) pieces; (5) handpainted wine glasses; (4) martini glasses	35.00
	- Group of (5) modern Asian porcelain plates and bowl; ceramic handpainted bowl; handmade ceramic sugar bowl; (3) metal and enamel Julia Knight bowls	100.00
	- (8) Tracy Porter ceramic square plates; personalized ceramic wedding tray; Mexican ceramic tray	50.00
	- Assorted napkin rings; chopsticks; napkins; (6) servicing pieces with crystal handles (matches set in Family Room); placemats	50.00
	- Wood and sterling silver Judaica tray marked “Hazorfim” 925, (weight of silver unknown) 10 ½” x 13”	400.00

33.	FARM TABLE – 10’ Bleached oak, rectangular top with breadboard ends, trestle base	750.00
34.	DINING CHAIRS (10) Whitewashed with rush seats, ladder back, consisting of (2) arm and (8) side chairs	550.00
35.	ETCHING – 7” X 5” sight size 3 / 4, portrait of a man, illegible pencil signature lower right, in frame	25.00
TOTAL FOR DINING AREA:		\$4,565.00

KITCHEN

36.	MISCELLANEOUS - MacKenzie-Child’s 2-handled vase and glass cake cover; (8) assorted ceramic bowls and pitchers; porcelain compote; glass pitcher with insert decoration; glass vase; glass bowl on stand - (10) Assorted Italian/Portuguese ceramics, including vases, covered jars and planters	200.00 230.00	\$430.00
37.	MISCELLANEOUS AND KITCHENWARE Serving trays and bowls; ceramic platters; assorted ceramic and porcelain dishes, plates; glass vase; (8) pieces Portuguese dinnerware (matches #32 in Dining Room); glass plates; stemware; Waterford crystal salt and pepper shakers; Japanese porcelain tea service; Franciscanware bowls; Waterford crystal pitcher; (8) Tracy Porter plates (matches #32 in Dining Room); McKenzie-Child’s three piece canister set; (2) pieces purple enamel and metalware bowl and tray		800.00
38.	STEMWARE (16) Waterford crystal, consisting of red wines, white wines and champagne flutes		240.00
39.	MISCELLANEOUS KITCHENWARE Assorted everyday bake ware, cookware, flatware, serving pieces, cutlery, utensils; trivets; microwave oven; Keurig coffee machine; toaster; can opener; blender		160.00
40.	SCULPTURES (3) Contemporary glazed pottery, signed, “Polly Cook”, bust of man holding arrow, bust of a women holding heart and bust of man and woman kissing		150.00

41.	COMPUTER Dell, model no. 1908PL, LCD monitor, wireless key pad, together with Altec Lansing speakers	60.00
42.	PRINTER HP All-In-One Deskjet F380	20.00
43.	SIDE CHAIRS (3) Brown leather and chrome, contemporary style	150.00
44.	DISH – 7” Daum, France, purple and green pate de verre glass with lizard rim	80.00
45.	MIRROR Metal, enamel and crystal, oval mirror plate	25.00
	TOTAL FOR KITCHEN:	\$2,115.00

FAMILY ROOM

46.	MISCELLANEOUS	\$200.00
	- Giuseppe Armani porcelain figural group, boy and girl on swing	50.00
	- Ceramic Menorah; clock; glass and metal box; pair Italian glass figural candlesticks; crystal bunny figure; crystal rhinoceros – chipped; etched glass paperweight of soldier at Wailing Wall - chipped	45.00
	- Swarovski flower vase and humming bird on branch	30.00
	- Murano glass fish - 15” x 15”	60.00
	- Waterford crystal golf club	15.00
47.	SCREEN PRINT / GICLEE Ben (Benjamin) Schonzeit, American, (b.1942) Still life of flowers in a vase, signed, “Schonzeit”, in silver metal frame	300.00
48.	SERVER Rectangular glass top and carved sliding door, wood base with chrome supports and rail, interior shelves and two drawers	375.00
49.	CONTENTS OF SERVER Assorted plates; plastic and silver metal flatware; flatware set with crystal handles	50.00
50.	BAR STOOLS (4) Steel with blue ultrasuede seats, contemporary style	300.00

51.	SCULPTURES (2) – 36 ½” Black metal, each an abstract bust with cutout, no apparent signature, together with wood cube pedestals	250.00
52.	SECTIONAL SOFA Leather and suede, brown and beige with sections, contemporary style, with toss pillows and throws	650.00
53.	COCKTAIL TABLE Two round glass tops on circular chrome supports, round base	100.00
54.	LACQUER BOXES Set of three, graduated sizes, Sklar Furnishings	105.00
55.	DISPLAY CABINET Oval wood with silver finish, two curved glass doors, lighted	150.00
56.	CONTENTS OF DISPLAY CABINET	1,100.00
	- Shofar horn; (3) hand blown Italian glass pitchers; Mezuzah; Halcyon Days enamel box	50.00
	- Lladro – 12”, Japanese woman and bocage, “Geisha”, Ref. No. 4807	75.00
	- Pair of Lladro porcelain nudes, approximately 10”	300.00
	- Lladro – 10”, “Puppy Love”, Ref. No. 1127	50.00
	- (2) Figures, composition, Bichon dog	10.00
	- Lladro – 12 ½”, Japanese rickshaw with man and passenger, “Ride in China”, Ref. No. 1383	500.00
	- Lladro – 11”, girl seated in chair, “Appreciation”, Ref. No. 1798	100.00
	- Royal Doulton, “Queen of the Dawn”	15.00
57.	MISCELLANEOUS	655.00
	- Large Shofar, metal mounted	45.00
	- Lladro, Moses with tablets, “Moses”, Ref No. 5170	60.00 25.00
	- Green glass figure of an Asian man	400.00
	- Lladro – 15”, woman on balcony with flower pots, “Far Away Thoughts”, Ref. No. 1798	25.00
	- Metal sculpture of dancer	100.00
	- Lladro – 14”, “Wine Taster”, Ref. No. 5239	
58.	ELECTRONICS	125.00
	- VCR, Sanyo, model no. VWM900	5.00
	- DVD player, Panasonic, model no. DVD-527	10.00
	- Compact Disc Player Player, Nakamichi, model no. CDC-3A	40.00
	- Audio Speaker/Amp Selector, Niles, model no. MSA-10A	25.00
	- Receiver, Onkyo, model no. TX-SR602	45.00

59.	TELEVISION – 60” Mitsubishi, model no. VS60111, rear screen projection, 2002 CONDITION: Obsolete – no commercial value	0.00
60.	CARD TABLE SET (5) Square red glass top, metal base, contemporary style, together with (4) side chairs, gray plastic and silver metal frame	200.00
61.	VASE – 15 ½” Anthony Corradetti, art glass, signed, “Corradetti 1995”, hand blown with colored abstract decoration	125.00
	TOTAL FOR FAMILY ROOM:	\$4,685.00

POWDER ROOM II

62.	MISCELLANEOUS	\$120.00
	- Pietra dura clowns - 6 ½” x 4 ½”	30.00
	- Phantom of the Opera poster, basket; (2) painted wood boxes; “Princess” painting	40.00
	- Indian wood carved mirror	50.00
	TOTAL FOR POWDER ROOM II:	\$ 120.00

WEST HALL

63.	CONTENTS OF CLOSET Assorted pillows	\$40.00
64.	ETCHING – 11” X 9” sight size Pencil signed lower right, “H. Bender”, seated man, in wood frame	25.00
65.	SERIGRAPH – 18” X 12” sight size Stanley Handelman, American / Israeli, (20 th – 21 st Century) 28/250, pencil signed lower right, “Handelman (imp)”, Israeli soldiers, in gold metal frame	25.00
66.	DRAWING – 27” X 18” sight size Moshe Gat, Israeli, (b.1935) Ink and wash on paper, signed lower right, “Moshe Gat”, portrait of a man, in silver wood frame	150.00
67.	SERIGRAPH – 12” X 18” sight size Stanley Handelman, American / Israeli, (20 th – 21 st Century) 32/250, pencil signed lower right, “Handelman (imp)”, Wailing Wall, in silver wood frame	25.00

68.	ETCHING – 12” X 9” sight size Pencil signed lower right, “H. Bender”, two figures, in wood frame	25.00
69.	PHOTOGRAPHS (5) Assorted travel subjects, portraits, in silver wood frame (4) – 7” x 9” (1) – 12” x 10”	50.00
70.	SERIGRAPH – 20” X 23” sight size Yaacov Agam, American/Israeli, (b.1928) “EA”, pencil signed lower right, “Agam”, multicolor geometric design, in silver metal frame	350.00
71.	LITHOGRAPHS (3) – 22” X 18” sight size Romain (Erte) de Tiroff, American/Russian, (1892-1990) Figures “6”, “8” and “9”, in wood frames	225.00
72.	CHEST Floral decorated wood, nailhead trim	25.00
73.	SCULPTURE – 28” Porcelain, standing lady, Marked “Austin Productions 1988”	50.00
74.	LITHOGRAPH – 28” X 26” sight size Norman Rockwell, “Shuffleton’s Barbershop”, in gold metal frame	75.00
75.	MIRROR – 32” X 30” Round top, beveled mirror plate, wormwood frame	50.00
76.	WALL PLAQUE – 38” X 20” Resin, female figure in relief	25.00
77.	MIRROR – 29” Painted and carved wood, circular, with conforming beveled mirror plate	100.00
78.	VASES (2) - 14”, glazed pottery, Polly Cook, woman with a hat - 13”, glass, Kosta Boda, woman	125.00 50.00 75.00
79.	NEEDLEPOINT PICTURE – 12” X 14” Young man seated, in silver wood frame	10.00
80.	CONTENTS OF CLOSET Assorted kitchenware, appliances, vases; (2) silverplate trays; cleaning equipment	100.00
TOTAL FOR WEST HALL:		\$1,475.00

FIRST FLOOR NORTHWEST GUEST ROOM

81.	PAINTING Oil on ridged canvas, multicolor, in gallery wrap frame	\$100.00
82.	MIRRORS (2) – 30” X 18” Metal and glass, rectangular mirror plate	80.00
83.	SIDE TABLE Painted wood, circular top with shell decoration, “Made in China”	25.00
84.	LAMP Glass and polished metal, square fabric shade NOTE: Matches # 96 and 179	25.00
85.	SLEEPER SOFA Blue and beige striped fabric, with accessory pillows	75.00
86.	END TABLES (2) Polished metal cubes	40.00
87.	FIGURAL GROUP – 12” X 19” X 14” Capo-di-Monte, children around a table	60.00
88.	FLOOR LAMP Black metal tripod body and base, white ceramic shade	30.00
89.	SIDE CHAIR Seated woman painted on wood, metal base, “Made in China” NOTE: Matches # 109	25.00
90.	CABINET Medium stain pine, rectangular top, golfing scene on two painted doors, single drawer	40.00
91.	WALL PLAQUE – 32” X 44” Oval painted wood, “St. Andrews”, with two wood shaft club attached	25.00
92.	MISCELLANEOUS (2) Glass stemware; lamp with white fabric shade; porcelain sculpture of woman, repairs - no commercial value; figural sculpture; assorted games	75.00
TOTAL FOR FIRST FLOOR NORTHWEST GUEST ROOM:		\$ 600.00

FIRST FLOOR WEST GUEST ROOM

93.	FIGURINE – 13 ½’ Lladro, “Golfing Couple”, Ref. No. 1453	\$100.00
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94.	CONTENTS OF CLOSET Luggage; (2) lamps; pillows; table linens	75.00
95.	NESTING TABLES (3) Lacquered wood, tapered legs, “Made in Vietnam”	30.00
96.	LAMP Glass and polished metal, square fabric shade NOTE: Matches # 84 and 179	25.00
97.	BED Maple and maple parquet veneer headboard, queen size, together with mattress only	100.00
98.	NIGHTSTAND Faux painted wood, single drawer, single shelf	10.00
99.	FIGURINE Plaster, standing man, Austin Production	25.00
100.	LAMP Silver wood, glass decoration, gray fabric shade	25.00
101.	PAINTING – 30” X 23” sight size Oil on canvas, Van Gogh copy, in wood frame	50.00
102.	MISCELLANEOUS (2) Porcelain figurines; purple glass plate; vase with artificial arrangement	30.00
103.	DESK CHAIR Black fabric, metal base	10.00
104.	ARMOIR Green antique stain wood with floral painted panels, single door, interior shelves, single drawer	100.00
105.	SIDE CHAIR Seated woman painted on wood, metal base, “Made in China” NOTE: Matches # 89	25.00
TOTAL FOR FIRST FLOOR WEST GUEST ROOM:		\$ 605.00
 EAST SITTING ROOM		
106.	BAR Brown metal and oval clear glass top, bow front, polished metal support	\$100.00

107.	BARSTOOLS (2) Enameled wood and metal, black fabric seat, swivel	90.00
108.	VASES (2) Clear glass, with arrangement; polished metal in rectangular glass stand	50.00
109.	SERIGRAPH – 20” X 15” sight size Woman holding a cigarette, no apparent signature, in gold metal frame	50.00
110.	CONTENTS OF CABINET Small amount of assorted every day dinnerware, glassware, flatware	40.00
111.	DECORATIVE ITEMS Metal openwork footed bowl; fruit decorated painted chest, ring pulls, metal paw feet	50.00
112.	PAINTING – 60” X 24” sight size Oil on canvas, flowers in vase, no apparent signature, in black wood frame	50.00
113.	CONTENTS OF CABINET Small amount of dinner and glass ware; Murano green glass vase; (4) painted terracotta female figures	60.00
114.	END TABLE Circular glass top, metal base	10.00
115.	LAMP Bronze color wood, glass decoration, purple fabric shade	25.00
116.	SOFAS (2) Red Ultrasuede upholstery, crescent form, with single ottoman, by “American Leather”	250.00
117.	AREA RUG – 5’ 3” X 8’ Wool, hand tufted, multicolor circles, “Made in China”	75.00
118.	END TABLE Half oval glass top, polished metal support and base	40.00
119.	ELECTRONICS	55.00
	- Television – 50”, Samsung, DLP, model no. HLR5087W, 2005	50.00
	- DVD, Sony, model no. DVP-NS41P	5.00
120.	MISCELLANEOUS Color halftone print, “St. Andrews”; ceramic vase with artificial arrangement; pewter bowl	25.00

121.	MIRROR Whitewashed wood, rectangular frame, conforming beveled mirror plate	25.00
TOTAL FOR EAST SITTING ROOM:		\$ 995.00
 STAIRWELL		
122.	PAINTING – 72” X 64” sight size Oil on canvas, abstract scene, no apparent signature, in wood frame	\$100.00
TOTAL FOR STAIRWELL:		\$ 100.00
 STUDY		
123.	TILT TOP TABLE Late 19 th – early 20 th Century, papier maché, shaped top, painted and mother-of-pearl decoration	\$250.00
124.	FLOOR VASES (2) Beige ceramic, with artificial tree arrangements	100.00
125.	GLOBE Plastic, earth with mother-of-pearl countries, on polished metal stand	35.00
126.	BOOKS Approximately (500) books, hardcover, novels, cookery, art, reference	150.00
127.	FIGURINES (4) - Lladro – 4 ½”, seated clown, “Pierrot with Puppy”, Ref. No: 5277 - Lladro – 3”, “Rabbit Eating, Ref. No: 4772 - Lladro – 4” X 6”, plaque, seated Don Quixote - Lladro – 4 ¾”, kneeling clown, “Pierrot with Puppy and Ball”, Ref. No: 5278	85.00 25.00 25.00 10.00 25.00
128.	TELEVISION – 17” Zenith, LCD, model no. L17W36, 2003	25.00
129.	DESK ORGANIZER Painted wood, gallery, two doors, interior shelves and cubbies	25.00
130.	FIGURINES (4) - Lladro – 12”, “Anniversary Dance”, Ref. No: 1372 - Lladro – 13 ¼”, “Golfing Couple”, Ref. No: 1453 - Lladro – 10 ½”, “Golfer”, Ref. No: 4824 - Lladro – 10 ½”, “Daisy”, Ref. No: 5118	325.00 75.00 100.00 50.00 100.00

131.	KALEIDOSCOPIES (2) Brass, mirror and glass; plastic on Lucite stand		20.00
132.	ELECTRONICS		145.00
	- Laptop, Dell Latitude, model no. D830, 2008	50.00	
	- Scanner, Visioneer, model no. 9750USB	75.00	
	- Monitor – 17”, Dell, flat panel	20.00	
133.	MISCELLANEOUS Porcelain dog; Murano style glass woman; plaster figure, “Fiddler on the Roof”, chipped - no commercial value; resin figure, seated woman, “Florence”; “Red Ryder” BB gun		75.00
134.	FIGURE – 9” Lladro, standing girl CONDITION: Missing stick		25.00
135.	STEUBEN GLASS (2) Etched signatures		275.00
	- “American Eagle” – 6 ¼”, # 8304	200.00	
	- Seashell – 3 ½” x 4”	75.00	
136.	TABLE Light stain wood, rectangular top, trestle support		40.00
137.	DESK CHAIR Gray upholstery, metal base, flipper arms		10.00
138.	SIDE TABLE Circular mosaic top, metal base		20.00
139.	ARM CHAIRS (2) Rattan and metal, circle back, tapered legs		50.00
140.	SIDE TABLE Circular marble top, tripod metal base		30.00
141.	TELESCOPE – 21” Reproduction 18 th Century style reflecting telescope, brass, “Culpepper Instruments, England”, “12=059/1982”, tripod base		350.00
142.	PLANTER Painted with relief decoration, made in Mexico		50.00
143.	BENCH Black painted metal, scroll arms		40.00
	TOTAL FOR STUDY:		\$2,125.00

UPSTAIRS WEST HALL

144.	PAINTING – 23” X 31” sight size Oil on canvas, river, trees and city, illegible signature, in gold wood frame	\$50.00
145.	LITHOGRAPH 22/275, pencil signed lower right, “Joy”, Japanese style, seated woman with bird, in wood frame	30.00
146.	FLOOR VASE Asian style painted ceramic, with artificial arrangement	25.00
147.	CONTENTS OF KITCHEN Small amount of everyday dinnerware, glassware; microwave; coffee maker	40.00
148.	RUNNER – 2 ½’ X 10’ Wool, beige and tan squares, black accents	10.00
	TOTAL FOR UPSTAIRS WEST HALL:	\$ 155.00

WEST UPSTAIRS BATH / CLOSET

149.	TELEVISION – 19” Vizio, LCD, model no. VA19L HDTV10T	\$30.00
150.	MISCELLANEOUS ON COUNTER Enameled crab; (9) assorted glass perfume bottles, some with chips; silverplate tray	50.00
151.	PRINT – 12” X 9” sight size 96/200, “713”, pencil signed lower right, “Mike Levy”, King David at Jerusalem, in silver metal frame	25.00
152.	BAKER’S RACK Brown metal, scroll legs, four tiers	30.00
153.	MISCELLANEOUS Potpourri basket; vase with artificial arrangement; pot with arrangement; tree form metal towel rack; ceramic couple; (2) area rugs	25.00
154.	SLIPPER CHAIR Green floral upholstery	25.00
155.	TELEVISION – 19” Vizio, model no. VA19L HDTV10T	30.00

156.	GARMENT STEAMER Rowenta	10.00
TOTAL FOR UPSTAIRS BATH / CLOSET:		\$ 225.00
WEST UPSTAIRS BEDROOM		
157.	CHEST OF DRAWERS Late 19 th – early 20 th Century, stripped finish, shaped top, three drawers	\$75.00
158.	MISCELLANEOUS ON CHEST Plaster sculpture - 22", girl with dog; artificial arrangement in wood pot; lamp, ceramic and wood body, fabric shade	30.00
159.	ARMOIRE Whitewashed pine, overhanging rounded cornice, two doors, fitted interior	400.00
160.	ELECTRONICS - Television – 47", Vizio, model no. M470NV, 2011 - VCR, Panasonic, model no. DVD-S27	110.00 100.00 10.00
161.	DOUBLE CHAIR Carved wood frame, leather with nailhead trim, floral fabric seat with accent pillows, by Robb and Stuckey	250.00
162.	NIGHTSTAND Mirror and silver metal, single drawer, two doors	50.00
163.	LAMP Polished metal, white glass shade, adjustable	10.00
164.	SLEIGH BED Medium stain wood, kingsize, together with mattress, box spring and frame	150.00
165.	CHEST Whitewashed pine, carved decoration	40.00
166.	AREA RUG – 8 ½' X 5' Wool, all over floral decoration on tan field, lightly sculpted	50.00
167.	NIGHTSTAND Medium stain wood, bow front, three drawers, by Tommy Bahama	50.00
168.	LAMP Tiffany style, bronze colored metal base, stained glass shade	45.00

169.	MISCELLANEOUS Upholstered stool; (2) throw rugs – 24” x 34”	30.00
170.	TREADMILL Life Fitness, T3	100.00
171.	PAINTING – 54” X 60” Multi media, abstract flowers, squares, no apparent signature	100.00
172.	FIGURINE – 28” Lladro, Gres finish, woman with paint palette, “Portrait”, Ref. No: 4942	600.00
173.	PLANTER Painted with relief decoration, made in Mexico	50.00
174.	BISTRO SET (3) Black painted metal, circular table top, together with (2) side chairs	60.00
175.	BENCH Black painted metal, scroll arms	40.00
	TOTAL FOR WEST UPSTAIRS BEDROOM:	\$2,240.00
NORTH UPSTAIRS GUEST ROOM		
176.	CHILD’S BENCH Pine, “L” form with storage	\$40.00
177.	CHILD’S ROCKER Rattan and wicker, with pink cushion	25.00
178.	NIGHTSTAND Pine, rectangular top, single drawer	20.00
179.	LAMP Glass and polished metal, square fabric shade NOTE: Matches # 84 and 96	25.00
180.	BED Light stain wood, fullsize, together with mattress, box spring and frame	75.00
181.	SCREEN – 61” X 36” Light stain wood, three panels, cutouts for photographs	10.00
182.	TELEVISION – 20” JVC, CRT, with VCR CONDITION: Obsolete - no commercial value	0.00

183. STAND 25.00
 Medium stain wood, bamboo and cane accents

TOTAL FOR NORTH UPSTAIRS GUEST ROOM: \$ 220.00

SOUTH UPSTAIRS GUEST ROOM

184. CHEST \$30.00
 Bombé, shaped marble top, medium stained wood,
 floral decorations, three drawers

185. LOW CHAIR 35.00
 Woven rattan, wood legs

186. ARMOIRE 75.00
 Medium stain wood, overhanging cornice, two doors
 with lattice inserts, over two solid doors

187. TELEVISION – 32” 45.00
 Vizio, LCD, model no. VO32OE, 2009

188. WOOD CARVING 20.00
 Painted and carved, seated figure

189. GICLÉE – 46” X 64” 100.00
 On canvas, “The Beatles”, 353/950, stylized
 photograph of the album cover of the Beatles first
 album release in the United States in 1964

190. NIGHTSTANDS (2) 65.00
 - Early 20th Century, stripped pine, painted floral 40.00
 decoration, single drawer over door
 - Medium stain pine, rectangular top, three 25.00
 drawers, bracket feet

191. LITHOGRAPHS (2) – 11” X 17” 50.00
 Late 19th Century, landscape with figures and animals,
 in black and gold wood frames

192. SLEIGH BED 75.00
 Medium stain wood, Queen size, head and foot board,
 together with mattress, box spring, and frame

193. LAMP 25.00
 Gold wood, glass decoration, purple shade

TOTAL FOR SOUTH UPSTAIRS GUEST ROOM: \$ 520.00

WEST GARAGE

194.	GOLF CART Club Car, white, roof console, headlights, Serial No. CCI102519301, 2010	\$2,000.00
195.	WALL UNITS (2) Mica, brass pulls – no commercial value	0.00
196.	CONTENTS OF WALL UNIT Assorted shoes, towels – no commercial value	0.00
197.	PAINTING – 84” X 48” sight size Barry Leighton Jones, English, (1932 – 2011) Oil on canvas, signed lower right, “Leighton Jones”, European dock scene with boats, in gallery wrap frame	100.00
198.	CABINET Medium stain and painted wood, magazine rack	25.00
199.	MISCELLANEOUS (2) Sets golf clubs, with bags; assorted golf bags; step ladder; assorted household items	100.00
	TOTAL FOR WEST GARAGE:	\$2,225.00

EAST GARAGE

200.	MISCELLANEOUS Mica cabinet - no commercial value; step ladder; cleaning equipment; vases; shredder	\$30.00
201.	REFRIGERATOR Amana, top freezer, red, 18 cubic foot, Model No. ATF1822MRH00	75.00
	TOTAL FOR EAST GARAGE:	\$ 105.00

PATIO / POOL AREA

202.	PATIO FURNITURE Woodard, brown powder coated aluminum with sling seating, consisting of (2) double gliders, serving cart, (6) dining arm chairs, oval dining table/umbrella, (8) swivel bar stools, (2) ottoman, (4) chaise lounges, (3) side tables	\$2,000.00
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203.	METAL STATUARY		2,800.00
	- (2) Metal cranes, 5' and 6'	400.00	
	- (3) Cherubs on a swan	300.00	
	- (3) Children on a log fishing	300.00	
	- Angel holding fish	100.00	
	- Seated boy on stump with fishing pole	300.00	
	- Nude woman on chaise, Leonardo Rossi	1,000.00	
	- Golfer holding clubs and lantern	150.00	
	- Young girl dressed in her mother's clothes, Jim Davidson (located at front entrance)	250.00	
204.	PLANTERS		500.00
	- (4) Large pottery with incised decoration	200.00	
	- (2) Mexican, round	100.00	
	- (3) Assorted ceramic frogs and turtle	100.00	
	- Tall pottery with line decoration (front entrance)	50.00	
	- Pottery with fish decoration	50.00	
205.	MISCELLANEOUS		440.00
	- Cast cement pelican	100.00	
	- Metal pedestal	50.00	
	- Cast cement turtle	35.00	
	- Curved cement and tile bench	50.00	
	- Assorted silk flowers – no commercial value	0.00	
	- Cement succulent; (2) ladles; (6) metal watering cans; (2) terracotta clocks; terracotta pot	60.00	
	- Mexican ceramic giraffe	40.00	
	- (2) Mexican sun plaques	70.00	
	- (2) Plastic pots with silk plant	35.00	
	TOTAL FOR PATIO / POOL AREA:		\$5,740.00
	TOTAL FOR LIONS HEAD LANE:		\$36,270.00

2494 SOUTH OCEAN BLVD, BOCA RATON, FL**ELEVATOR AREA**

206.	ARM CHAIRS (2) Tan leather, wood legs, designed by Umberto Assnago for Giorgetti	\$600.00
207.	CONSOLE TABLE Rectangular marble top, chrome “U” shape support	150.00
208.	OCCASIONAL TABLE Brown metal, circular top, shaped base	50.00
209.	MISCELLANEOUS Painted fabric sun; pewter bowl; artificial arrangement with ceramic vase	40.00
	TOTAL FOR ELEVATOR AREA:	\$ 840.00

LIVING / DINING AREA

210.	PAINTING – 48” X 48” sight size Oil on canvas, signed lower left, “R. A. Braudes”, landscape with abstract squares, in gold wood frame	\$250.00
211.	WALL UNIT Dark stain oak, three cabinets, two open shelves NOTE: Attached to wall	500.00
212.	ELECTRONICS	450.00
	- Television – 46”, Samsung, LCD, model no. LNT4665 FX/XAA, 2007	150.00
	- Bose AV18 Media Center, with subwoofer and (5) speakers	300.00
	- Dish box, VIP 822 DVR – not owned	N/A
213.	MISCELLANEOUS DECORATIVE ITEMS (3) Wood picture frames on stands; (3) vases; candlestick; vase; bowl; floor vase with artificial arrangement	75.00
214.	MIRROR – 23” X 21” Jay Strongwater, enameled birds and butterflies, style no. SHM3012455	2,000.00
215.	SECTIONAL SOFA Beige upholstery, square form, “L” shape, with accessory pillows, rear wood shelving, Bowetepi	400.00
216.	COCKTAIL TABLE Square glass top, chrome supports, smoked glass base	150.00

217.	AREA RUG – 7’ X 5’ Wool, light tan with black stripes, made in India	30.00
218.	CANDELABRA – 7” X 30” Jay Strongwater, 54/250, branches with leaves and butterflies	1,000.00
219.	TUB CHAIRS (2) Beige leather with dark stain wood trim, by Montbel, with accessory pillows	400.00
220.	END TABLE Circular glass mirror top, metal tulip base, by Arteriors	100.00
221.	FLOOR LAMP – 75” Designed by Orlando Favaretto, (6) gooseneck lamps, chrome body, plastic shades, by De Majo	200.00
222.	MISCELLANEOUS (4) - (2) Orange glass, (1) black and white terracotta, all with artificial arrangements - Artificial arrangement, in glass vase	125.00 100.00 25.00
223.	TILES (7) Multicolor abstract geometric designs, verso reads, “Lineage Tile”	175.00
224.	SOFA AND OTTOMAN Designed by Rick Lee, rust leather upholstery, symmetrical form, “Arclounge” by American Leather	300.00
225.	END TABLE – 18” X 10” X 12” Circular top, appears to be petrified wood, tripod tapered leg base	250.00
226.	PLANT STAND Polished gray metal, square form, single shelf	50.00
227.	MISCELLANEOUS Artificial arrangement in glass vase; black metal candlestick	40.00
228.	DINING TABLE – 72” diameter Circular glass top, circular six legged metal base	250.00
229.	DINING CHAIRS (8) Designed by Chi Wing Lo, tan leather back and seat, maple trim and legs, by Giorgetti	1,200.00
230.	ARTIFICIAL ARRANGEMENT In white glazed pot	20.00
231.	MIRROR – 84” X 48” Silver wood, wavy form, rectangular mirror plate	150.00

232.	SIDE TABLE Designed by Fabio Di Bartolomei, circular glass top, twist glass support, on wood base, by “Fiam”, Italy	200.00
233.	VASE Painted frosted glass with artificial arrangement CONDITION: Paint loss	5.00
234.	FLOOR CANDLESTICKS (3) Dark stain wood, Arts and Craft style	30.00
235.	SCULPTURE – 92” Wood, resin, glass, folk art style, painted and decorated board, with glass inset and resin base	100.00
236.	CONTENTS OF HALL BATH Mirror - 28”x 24”, gold wood, beveled mirror plate; (2) wall sconces; (2) artificial arrangements in pots	75.00
TOTAL FOR LIVING / DINING AREA:		\$8,525.00

MASTER BEDROOM

237.	PAINTINGS (2) – 18” X 14” sight size Larry Laslo, American, (20 th – 21 st Century) Picasso style figures, in wood frames	\$600.00
238.	PAINTING – 30” X 43” sight size Kirt G. Brown, American, (20 th – 21 st Century) Oil on board, titled, “River Bend” signed lower right, “Kirt G. Brown”, riverscape, in silver wood frame	150.00
239.	SOFA Tan leather, single arm, loose cushion back and seat, polished metal legs	200.00
240.	OCCASIONAL TABLE Circular glass top, painted metal base	40.00
241.	VASE Blown glass, brown color, bulbous form, with artificial arrangement	25.00
242.	FLOOR LAMP Gray metal base and body, square beige fabric shade	75.00
243.	DOUBLE DRESSER Medium stain wood veneer, rectangular top, six drawers with metal pulls	250.00
244.	TELEVISION – 40” Samsung, LCD, model no. LN40A650S1FXZA, 2008	150.00

245.	BED Medium stain wood veneer and polished metal, king size, two built in night stands, together with mattress, box spring and frame	350.00
246.	LAMPS (2) Plastic and brushed metal, square form, gray fabric shade, by Anthony	80.00
247.	PAINTING – 17” X 16” sight size Kirt G. Brown, American, (20 th – 21 st Century) Oil on board, titled, “Forever”, signed lower right, “Kirt G. Brown”, landscape with trees, in silver wood frame	100.00
248.	CONTENTS OF BATH Assorted vases; flower arrangements; bathroom accessories	25.00
	TOTAL FOR MASTER BEDROOM:	\$2,045.00

NORTHEAST GUEST ROOM

249.	BED Queen size, together with mattress, box spring and frame, accessory pillows	\$75.00
250.	SIDE TABLE Demilune, glass top, black and brown metal base, single shelf	60.00
251.	LAMP Brass and leather, oval body, beige fabric shade	40.00
252.	PRINTS (4) Color halftones, assorted tropical subjects, in wood frames	60.00
253.	CHEST OF DRAWERS Light stain wood, pinched waist, seven drawers	100.00
254.	ARTIFICIAL ARRANGEMENTS (2) Roses, in glass vase; lilac flowers in green bowl	35.00
255.	END TABLE Circular wood top, gray metal base	30.00
256.	LOUNGE CHAIR Black leather and tubular steel, recliner, with matching ottoman	100.00

257.	FLOOR LAMP Chrome, adjustable	15.00
TOTAL FOR NORTHEAST GUEST ROOM:		\$ 515.00
KITCHEN / FAMILY AREA		
258.	PAINTING – 60” X 36” sight size Oil on canvas, abstract square, yellow, beige, brown, no apparent signature, in gallery wrap frame	\$100.00
259.	TREADMILL Life Fitness, T3.0	75.00
260.	SOFA Beige leather, two seats with attached circular glass table and lamp	300.00
261.	NESTING TABLES (3) Maple tops, triangle form, tripod base	75.00
262.	MIXED MEDIA (2) – 16” X 16” sight size Scott Hile, American (20 th – 21 st Century) Abstracts, titled “Shifting gears”, “Germination”, pencil signed lower right, “S. Hile”, in gold wood frame	100.00
263.	COCKTAIL TABLE Multi-pane rectangular glass tops on metal supports, rectangular wood base, metal legs	250.00
264.	MISCELLANEOUS Pewter tray; (3) artificial arrangements in vases; “Athletic Club” plate; fish tray; bowl; assorted books	75.00
265.	AREA RUG – 6’ X 8’ Dhurrie, flat weave, geometric design	35.00
266.	PRINTS (2) Color halftone, abstract, in silver wood frames CONDITION: Faded – no commercial value	0.00
267.	DECANTERS (2) Clear glass	50.00
268.	TOP SHELF	55.00
	- (2) Miscellaneous Asian style bowls	20.00
	- Shallow glass bowl - 11”, with decoration in relief	15.00
	- Asian style bowl, George Briard	20.00

269.	SECOND SHELF		40.00
	- (8) Glass and metal shakers	10.00	
	- 9" - Glass religious object	10.00	
	- Cream jug and covered sugar on plate	20.00	
	- Cut glass bowl, chips, imperfections – no commercial value	0.00	
270.	THIRD SHELF		90.00
	- (2) Bavarian plates with cups	15.00	
	- (2) Laure Japy plates - 12", green trim, decorative center	15.00	
	- (8) Laure Japy plates – 12 ½", full color center	60.00	
271.	FOURTH SHELF		85.00
	- (5) Tulip flutes - 8"	25.00	
	- (8) Martinis, clear glass bowl, green bubble base	40.00	
	- (4) Martinis, clear glass bowl, twist glass stem	20.00	
272.	BOTTOM SHELF		25.00
	Serving platter, with matching dip bowl, "China"		
273.	TELEVISION – 40"		150.00
	Samsung, LCD, model no. LNT4065FX, 2008		
274.	POT		10.00
	Terracotta		
275.	BAR STOOLS (6)		240.00
	Maple with polished steel support, fabric pillow back with upholstered seat, by Heltzer		
276.	SERIGRAPH – 33" X 23" sight size		50.00
	Janet Bauman, American (20 th – 21 st Century)		
	Abstract, Resten Series, I2P-1, pencil signed lower right, "J. Baughman ©2000", in silver wood frame		
277.	DINNERWARE		110.00
	Laure Japy, consisting of (6) plates – 12"; (8) plates – 9"; (8) bowls – 9"		
278.	MISCELLANEOUS KITCHENWARE		150.00
	Assorted everyday dinnerware, glassware, cookware, small appliances		
	TOTAL FOR KITCHEN / FAMILY AREA:		\$2,065.00
	NORTHWEST GUEST ROOM		
279.	WALL MOUNTED SHELF UNIT		\$150.00
	Medium stain wood, two panels, adjustable shelves		

280.	MISCELLANEOUS ON SHELF UNIT (5) Wood artist mannequins; (2) hurricane candle holders; (2) artist signed pottery vases, brown and tan; (4) assorted vases; artificial plant in pot	100.00
281.	LOUNGE CHAIR AND OTTOMAN Tan leather, art deco style	250.00
282.	NIGHTSTANDS (2) Light stain wood, two drawers, tapered legs	80.00
283.	LAMPS (2) Gold and silver wood, bulbous stepped form, silver paper shade	70.00
284.	BED Polished metal headboard and footboard, full size, together with mattress, box spring and frame	75.00
285.	LITHOGRAPHS (3) – 10” X 5” Abstracts, Geometric “J”, Geometric “I”, Geometric “H”, illegibly pencil signed lower right, in silver frames	60.00
286.	MISCELLANEOUS Green vase with dried branches; color halftone geometric abstract in wood frame	40.00
	TOTAL FOR NORTHWEST GUEST ROOM:	\$ 825.00
	BALCONY	
287.	OUTDOOR FURNITURE Brown Jordan, consisting of (4) chaise lounges, (2) end tables CONDITION: Pitted	\$50.00
	TOTAL FOR BALCONY:	\$ 50.00
	TOTAL FOR SOUTH OCEAN BLVD:	\$14,865.00
	REPORT TOTAL:	\$51,135.00

SUMMARY**7020 Lions Head Lane, Boca Raton, FL**

FOYER	\$2,455.00
LIVING AREA	4,775.00
POWDER ROOM	225.00
DINING AREA	4,565.00
KITCHEN	2,115.00
FAMILY ROOM	4,685.00
POWDER ROOM 2	120.00
WEST HALL	1,475.00
FIRST FLOOR NORTHWEST GUEST ROOM	600.00
FIRST FLOOR WEST GUEST ROOM	605.00
EAST SITTING ROOM	995.00
STAIRWELL	100.00
STUDY	2,125.00
UPSTAIRS WEST HALL	155.00
WEST UPSTAIRS BATH / CLOSET	225.00
WEST UPSTAIRS BEDROOM	2,240.00
NORTH UPSTAIRS GUEST ROOM	220.00
SOUTH UPSTAIRS GUEST ROOM	520.00
WEST GARAGE	2,225.00
EAST GARAGE	105.00
PATIO POOL AREA	5,740.00
TOTAL FOR LIONS HEAD LANE:	\$36,270.00

2494 South Ocean Blvd., Unit C-5, Boca Raton, FL

ELEVATOR AREA	\$840.00
LIVING / DINING AREA	8,525.00
MASTER BEDROOM	2,045.00
NORTHEAST GUEST ROOM	515.00
KITCHEN / FAMILY AREA	2,065.00
NORTHWEST GUEST ROOM	825.00
BALCONY	50.00
TOTAL FOR SOUTH OCEAN BLVD.:	\$14,865.00
REPORT TOTAL:	\$51,135.00

Robert A. Hittel, ASA, ISA AM

Accredited Senior Appraiser American Society of Appraisers

Accredited Member International Society of Appraisers

Robert A. Hittel Appraisal Services, Inc.

3038 North Federal Highway Building I

Fort Lauderdale, Florida 33306

Education

USPAP – Uniform Standards of Professional Appraisal Practice

1994, 1998, 2002, 2006, 2010, 2012

Whitehall Seminars – 2007

Antique Pottery and Porcelain Identification

Fakes and Frauds of the 19th and 20th Centuries

Silver and the Modernist Movement

Wood Identification

International Society of Appraisers – Appraisal Courses

The Appraisal of Japanese Prints (2011)

Requalification Certification Course (2011)

“Books for the Generalist” (Webinar, wrote and presented 2010)

The Appraisal of Fine Art (2008)

The Appraisal of Antiques and Residential Contents (2005)

ISA Professional Development Program (2005)

American Society of Appraisers – Appraisal Courses

Appraising Oriental Rugs (2002)

Instructors Course (2003)

American Association of Appraisers – Appraisal Courses

IRS Rules and Regulations (2001)

Annual Conference Attendance

International Society of Appraisers

Nashville, Tennessee (2011)

Charleston, South Carolina (2009)

Fort Worth, Texas (2007)

Santa Fe, New Mexico (2006)

American Society of Appraisers

Tampa, Florida (2003)

University of South Florida, Tampa, Florida

Bachelor of Arts Degree (1974)

Experience

Personal Property Appraiser (1990 - Present)

Rare Books, Maps, Manuscripts, Autographs, Antiques and Residential Contents, Machinery and Equipment

Rare Book Shop Owner (1974-2005)

Specializing in Americana, sporting, fine bindings, first editions

Professional Memberships

American Society of Appraisers – Senior Member – 1990 – present

Personal Property – Classified Specialties – Rare Books
South Florida Chapter - Secretary, Vice President, President 2000-2003

International Society of Appraisers – Accredited Member – 2005 - present

Personal Property – Antiques and Residential Contents, Fine Art

Florida Antiquarian Booksellers Association – founding member

Vice President 2001-2003, 2005-2006, 2008-2009, board member 2009-2012

Diane Marvin, ISA CAPP

Certified Appraiser of Personal Property

Certifications Certified Appraiser of Personal Property (CAPP)

Awarded the CAPP designation in Antiques and Residential Contents (ARC) by the International Society of Appraisers (ISA). CAPP is the Society's highest level of recognition, and fewer than 150 appraisers in the US and Canada have attained this professional achievement. Certified appraisers must complete a long-term, intensive course study in appraisal principles, pass the examinations on the theory and practice of professional appraising, as well as ethical standards of practice and legal considerations. (January 2008)

USPAP - Uniform Standards of Professional Appraisal Practice

Successfully completed a 15-hour course and examination on the Uniform Standards of Professional Appraisal Practice (USPAP), the Congressionally-recognized set of appraisal standards promulgated by The Appraisal Foundation. Completed March 28, 2012, effective through March 28, 2017.

Education International Society of Appraisers - Core Courses

Course 101 - Appraisal Theory & Principals, Value & Market Definition
Appraisal Uses, Federal Regulations

Course 102 - Appraisal Ethics, USPAP, ISA Appraisal Report Writing
Standard, Identification & Authentication, Market & Value Research,
Legal Issues

Course 103 - Business Practices, Appraisal Techniques, Practical Appraisal
Report Writing

Course 104 - Advanced Appraisal Theory and Report Writing

Asian Art Seminar (2009)

The Appraisal of Antiques and Residential Contents
ISA Professional Development Program (2003)

The Appraisal of Oriental Rugs (2003)

Mandatory ISA Re-qualification Program, successful completion (2001) (2006)

ISA Re-qualification Core Course Review (2000) (2006)

American Society of Appraisers

Annual Conference, attended one day, Orlando, FL (2009)

Course 303 - Appraisers As Expert Witnesses (2002)

Appraising Oriental Rugs (2001)

Antique Clocks & Watches (2001)

New Orleans Antiques Forum (2009)

**Education
Continued**

Tuscaloosa Antiques Symposium (2007, 2009)

Whitehall at the Villa Antiques Seminar
Wood Identification (2007)

Annual Conference Attendance - International Society of Appraisers

Tempe, AZ (2012)	Santa Fe, NM (2006)
Nashville, TN (2011)	Atlanta (2004)
Toronto, Canada (2010, 2000)	Philadelphia, PA (2003, 1990)
Charleston, SC (2009)	Washington, D.C. (1997)
Baltimore, MD (2008)	Boston, MA (1994)
Fort Worth, TX (2007)	Chicago, IL (1992)

Bloomsburg University, Bloomsburg, Pennsylvania
Bachelor of Arts Degree (1979)

Experience

Personal Property Appraiser (1989 - Present)

Specialty: Antiques and Residential Contents (ARC), antique and used furniture, fine and decorative art, crystal, silver, porcelain, textiles, collectibles, office equipment, liquidations, consultations. Appraisals prepared for estate purposes including estate tax, probate and equitable distribution, dissolution of marriage, donation, damage claims, insurance, and bankruptcy.

Auction Gallery of the Palm Beaches, West Palm Beach

Observed the sale of furniture, antiques, art and collectibles in the South Florida market place

Guest Appraiser

Boca Raton Children's Museum; Hibel Museum of Art, Jupiter; The von Liebig Art Center, Naples; Delray Beach Historical Society; City of Pembroke Pines

Antique Shop Owner (1984 - 1991)

Specializing in American antique furniture, American textiles, silver, ceramics and decorative arts

Assistant Curator

Barrington Museum of American Folk Art, Delray Beach, Florida
Special Exhibits and School Programs

**Organizations
Memberships**

International Society of Appraisers

Certified Member, ISA-CAPP (2008 - Present)
Accredited Member International Society of Appraisers, ISA-AM (2003 - 2008)
Member International Society of Appraisers (1989 - 2003)

Foundation for Appraisal Education (2009 - Present)

Vice President of FAE Board of Directors and Scholarship Director
The Foundation for Appraisal Education is a not-for-profit organization formed to promote the advancement of education related to personal property appraising.

Organizations Member South Florida / Greater Miami Chapter, ISA (1990 - Present)
Memberships Vice President / Program Chairman (1990 – 1992) (2004)
Continued Past President (1992 - 1993)

Other
International Ivory Society
The National Association of Watch & Clock Collectors, Inc.
The International Paperweight Society

Qualified as **Federal Bankruptcy Court - Fort Lauderdale, Florida**
Expert **Circuit Civil Court Broward County**
Witness **Circuit Civil Court Palm Beach County**

- Main Judicial Complex, West Palm Beach
- North County Courthouse, Palm Beach Gardens
- South County Courthouse, Delray Beach

Lectures

Topics:

- “Issues Affecting Appraisers and Their Clients”
- “When Do You Need an Appraiser?”
- “How to Advise Clients to Prepare a Separate Writing”
- “History and Valuation of Dedham Pottery”
- “History and Valuation of Antique and Contemporary Glass Paperweights”
- “American Quilts: 18th – 20th Century”
- General antiques and collectibles; antique textiles; American pottery

Venues:

- Historical Museum of Southern Florida, Miami
- Boca Raton Historical Society
- ISA Fort Lauderdale / Palm Beach Chapter
- ISA Miami Chapter (currently South Florida Chapter)
- South Broward Estate Planning Council
- Northern Trust Bank, Sun Trust Bank, Wachovia Bank
- Palm Beach Guardianship Association
- Guest lecturer at ISA 1992 and 1994 Annual Conferences
- Various organizations in the South Florida area, lectures delivered to attorneys, accountants, bank trust officers, appraisers and individuals

Media
Publications

HDTV, Auction HD, “Treasure Seekers”, featured specialist, January 2005

Value This with Brian and Leon, Radio WRNJ, October 2004

"How To Get An Accurate Appraisal" - *Quilt Almanac 1992*

"The Care and Preservation of Antique Quilts" - *Quilt Magazine 1986*

EXHIBIT E

SPALLINA LETTER TO TED RE CUSTODY OF SIMON ESTATE PERSONAL PROPERTIES

Wednesday, April 29, 2015

EXHIBIT



Robert Spallina

From: Robert Spallina
Sent: Friday, September 14, 2012 2:32 PM
To: 'Ted Bernstein'
Cc: Donald Tescher
Subject: RE: Si
Attachments: image001.png; image002.png; image003.png

Ted – thank you for the heads up. I spoke to Jon and told him that we will meet at an appropriate time in the next couple weeks to go through and review the open litigation matters.

On a separate note, as discussed, you are designated as the successor trustee to Si on your mother's trust document. In this regard, both the residence and the beach condo were titled in the name of her trust. All of the contents in both places are the subject of your father's estate, over which Don and I have been named as Personal Representatives. Please make sure that both homes are secure and that the contents contained therein are protected. As a fiduciary of your mother's trust and during the period of administration of your father's estate, you owe a duty to the ultimate beneficiaries to protect the assets. As we discussed, to the extent that there may be keys to both places in the hands of others, we would suggest that you change the locks so that no one can gain access to either home without your consent. It may be helpful to take pictures and even create an inventory of the contents so that when there is a division of the assets among the family there are no issues.

Again, we are truly saddened by your father's death and are here to help in any way that we can. Please do not hesitate to contact us. If you need anything over the weekend my cell is 561-504-3805.

Speak to you soon.

Sincerely,

Robert (and Don)

Robert L. Spallina, Esq.
TESCHER & SPALLINA, P.A.
4855 Technology Way, Suite 720
Boca Raton, Florida 33431
Telephone: 561-997-7008
Facsimile: 561-997-7308
E-mail: rspallina@tescherspallina.com

If you would like to learn more about TESCHER & SPALLINA, P.A., please visit our website at www.tescherspallina.com


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From: Ted Bernstein [mailto:TBernstein@lifeinsuranceconcepts.com]
Sent: Thursday, September 13, 2012 4:46 PM
To: Robert Spallina
Cc: swergoldj@gtlaw.com
Subject: Si

EXHIBIT F

PICTURES OF GARAGES

Wednesday, April 29, 2015
EXHIBIT



3. GARAGE VIEWS 2015

GARAGE PICTURES WHERE 5000 SQUARE FT OF CONDO FURNISHINGS AND PERSONAL PROPERTIES WERE ALLEGED TO BE STORED, INCLUDING COUCHES, BEDS, DINING TABLES, ETC.

GARAGES 1 & 2 – COMPLETELY EMPTY

GARAGE 3 VIRTUALLY EMPTY – GARAGE 4 MISSING 1 ROLLS ROYCE GOLF CART



EXHIBIT G

SHIRLEY WILL

\$
Trust

Wednesday, April 29, 2015
EXHIBIT

502011CP000653XXXXSB

**WILL OF
SHIRLEY BERNSTEIN**

2011 FEB 10 AM 9:14
SEARCHED
SERIALIZED
INDEXED
PALM BEACH COUNTY
SOUTH CITY

Prepared by:

Tescher & Spallina, P.A.
2101 Corporate Blvd., Suite 107, Boca Raton, Florida 33431
(561) 998-7847
www.tescherlaw.com

TESCHER & SPALLINA, P.A.

WILL OF

SHIRLEY BERNSTEIN

I, SHIRLEY BERNSTEIN, of Palm Beach County, Florida, hereby revoke all my prior Wills and Codicils and make this Will. My spouse is SIMON L. BERNSTEIN ("*SIMON*"). My children are TED S. BERNSTEIN ("*TED*"), PAMELA B. SIMON, ELIOT BERNSTEIN, JILL IANTONI and LISA S. FRIEDSTEIN.

ARTICLE I. TANGIBLE PERSONAL PROPERTY

I give such items of my tangible personal property to such persons as I may designate in a separate written memorandum prepared for this purpose. I give to SIMON, if SIMON survives me, my personal effects, jewelry, collections, household furnishings and equipment, automobiles and all other non-business tangible personal property other than cash, not effectively disposed of by such memorandum, and if SIMON does not survive me, I give this property to my children who survive me, divided among them as they agree, or if they fail to agree, divided among them by my Personal Representatives in as nearly equal shares as practical, and if neither SIMON nor any child of mine survives me, this property shall pass with the residue of my estate.

ARTICLE II. RESIDENCES

I give to SIMON, if SIMON survives me, my entire interest in any real property used by us as a permanent or seasonal residence, subject to any mortgage or other lien. If SIMON does not survive me, such interest shall pass with the residue of my estate.

ARTICLE III. RESIDUE OF MY ESTATE

I give all the residue of my estate to the Trustee then serving under my revocable Trust Agreement dated today, as may be amended and restated from time to time (the "*Existing Trust*"), as Trustee without bond, but I do not exercise any powers of appointment held by me except as provided in the later paragraph titled "Death Costs." The residue shall be added to and become a part of the Existing Trust, and shall be held under the provisions of said Agreement in effect at my death, or if this is not permitted by applicable law or the Existing Trust is not then in existence, under the provisions of said Agreement as existing today. If necessary to give effect to this gift, but not otherwise, said Agreement as existing today is incorporated herein by reference.

LAST WILL
OF SHIRLEY BERNSTEIN

Shirley BERNSTEIN

TESCHER & SPALLINA, P.A.



ARTICLE IV. PERSONAL REPRESENTATIVES

1. **Appointment and Bond.** I appoint SIMON and TED, one at a time and successively in that order, as my Personal Representative (the "*fiduciary*"). Each fiduciary shall serve without bond and have all of the powers, privileges and immunities granted to my fiduciary by this Will or by law, provided, however, that my fiduciary shall exercise all powers in a fiduciary capacity.

2. **Powers of Personal Representatives.** My fiduciary may exercise its powers without court approval. No one dealing with my fiduciary need inquire into its authority or its application of property. My fiduciary shall have the following powers:

a. **Investments.** To sell or exchange at public or private sale and on credit or otherwise, with or without security, and to lease for any term or perpetually, any property, real and personal, at any time forming a part of my probate estate (the "*estate*"); to grant and exercise options to buy or sell; to invest or reinvest in real or personal property of every kind, description and location; and to receive and retain any such property whether originally a part of the estate, or subsequently acquired, even if a fiduciary is personally interested in such property, and without liability for any decline in the value thereof; all without limitation by any statutes or judicial decisions, whenever enacted or announced, regulating investments or requiring diversification of investments.

b. **Distributions or Divisions.** To distribute directly to any beneficiary who is then entitled to distribution under the Existing Trust; to make any division or distribution pro rata or non-pro rata, in cash or in kind; and to allocate undivided interests in property and dissimilar property (without regard to its tax basis) to different shares, and to make any distribution to a minor or any other incapacitated person directly to such person, to his or her legal representative, to any person responsible for or assuming his or her care, or in the case of a minor to an adult person or an eligible institution (including a fiduciary) selected by my fiduciary as custodian for such minor under the Uniform Transfers to Minors Act or similar provision of law. The receipt of such payee is a complete release to the fiduciary.

c. **Management.** To manage, develop, improve, partition or change the character of or abandon an asset or interest in property at any time; and to make ordinary and extraordinary repairs, replacements, alterations and improvements, structural or otherwise.

d. **Borrowing.** To borrow money from anyone on commercially reasonable terms, including a fiduciary, beneficiaries and other persons who may have a direct or indirect interest in the estate; and to mortgage, margin, encumber and pledge real and personal property of the estate as security for the payment thereof, without incurring any personal liability thereon and to do so for a term within or extending beyond the terms of the estate and to renew, modify or extend existing borrowing on similar or different terms and with the same or different security without incurring any personal liability; and such borrowing from my fiduciary may be with or without interest, and may be secured with a lien on the estate assets or any beneficiary's interest in said assets.

e. Lending. To extend, modify or waive the terms of any obligation, bond or mortgage at any time forming a part of the estate and to foreclose any such mortgage; accept a conveyance of encumbered property, and take title to the property securing it by deed in lieu of foreclosure or otherwise and to satisfy or not satisfy the indebtedness securing said property; to protect or redeem any such property from forfeiture for nonpayment of taxes or other lien; generally, to exercise as to such bond, obligation or mortgage all powers that an absolute owner might exercise; and to loan funds to beneficiaries at commercially reasonable rates, terms and conditions.

f. Abandonment of Property. To abandon any property or asset when it is valueless or so encumbered or in such condition that it is of no benefit to the estate. To abstain from the payment of taxes, liens, rents, assessments, or repairs on such property and/or permit such property to be lost by tax sale, foreclosure or other proceeding or by conveyance for nominal or no consideration to anyone including a charity or by escheat to a state; all without personal liability incurred therefor.

g. Real Property Matters. To subdivide, develop or partition real estate; to dedicate the same to public use; to make or obtain the location of any plats; to adjust boundaries; to adjust differences in valuations on exchange or partition by giving or receiving consideration; and, to grant easements with or without consideration as they may determine; and to demolish any building, structures, walls and improvements, or to erect new buildings, structures, walls and improvements and to insure against fire and other risks.

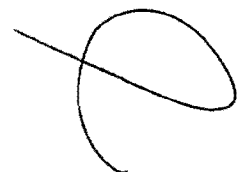
h. Claims. To enforce, compromise, adjust, arbitrate, release or otherwise settle or pay any claims or demands by or against the estate.

i. Business Entities. To deal with any business entity or enterprise even if a fiduciary is or may be a fiduciary of or own interests in said business entity or enterprise, whether operated in the form of a corporation, partnership, business trust, limited liability company, joint venture, sole proprietorship, or other form (all of which business entities and enterprises are referred to herein as "**Business Entities**"). I vest the fiduciary with the following powers and authority in regard to Business Entities:

i. To retain and continue to operate a Business Entity for such period as the fiduciary deems advisable;

ii. To control, direct and manage the Business Entities. In this connection, the fiduciary, in its sole discretion, shall determine the manner and extent of its active participation in the operation and may delegate all or any part of its power to supervise and operate to such person or persons as the fiduciary may select, including any associate, partner, officer or employee of the Business Entity;

iii. To hire and discharge officers and employees, fix their compensation and define their duties; and similarly to employ, compensate and discharge agents, attorneys, consultants, accountants, and such other representatives as the fiduciary may deem appropriate; including the right



to employ any beneficiary or fiduciary in any of the foregoing capacities;

iv. To invest funds in the Business Entities, to pledge other assets of the estate or a trust as security for loans made to the Business Entities, and to lend funds from my estate or a trust to the Business Entities;

v. To organize one or more Business Entities under the laws of this or any other state or country and to transfer thereto all or any part of the Business Entities or other property of my estate or a trust, and to receive in exchange such stocks, bonds, partnership and member interests, and such other securities or interests as the fiduciary may deem advisable;

vi. To treat Business Entities as separate from my estate or a trust. In a fiduciary's accounting to any beneficiary, the fiduciary shall only be required to report the earnings and condition of the Business Entities in accordance with standard business accounting practice;

vii. To retain in Business Entities such net earnings for working capital and other purposes of the Business Entities as the fiduciary may deem advisable in conformity with sound business practice;

viii. To sell or liquidate all or any part of the Business Entities at such time and price and upon such terms and conditions (including credit) as the fiduciary may determine. My fiduciary is specifically authorized and empowered to make such sale to any person, including any partner, officer, or employee of the Business Entities, a fiduciary, or to any beneficiary; and

ix. To guaranty the obligations of the Business Entities, or pledge assets of the estate or a trust to secure such a guaranty.

j. Life Insurance. With respect to any life insurance policies constituting an asset of the estate to pay premiums; to apply dividends in reduction of such premiums; to borrow against the cash values thereof; to convert such policies into other forms of insurance including paid-up insurance; to exercise any settlement options provided in any such policies; to receive the proceeds of any policy upon its maturity and to administer such proceeds as a part of the principal of the estate or trust; and in general, to exercise all other options, benefits, rights and privileges under such policies; provided, however, no fiduciary other than a sole fiduciary may exercise any incidents of ownership with respect to policies of insurance insuring the fiduciary's own life.

k. Reimbursement. To reimburse itself from the estate for all reasonable expenses incurred in the administration thereof.

l. Voting. To vote and give proxies, with power of substitution to vote, stocks, bonds and other securities, or not to vote a security.

m. Ancillary Administration. To appoint or nominate, and replace with or without



cause, any persons or corporations, including itself, as ancillary administrators to administer property in other jurisdictions, with the same powers, privileges and immunities as my fiduciary and without bond.

n. **Tax Elections.** To file tax returns, and to exercise all tax-related elections and options at their discretion, without compensating adjustments or reimbursements between any accounts or any beneficiaries.

3. **Survivorship.** A beneficiary is not deemed to survive me unless he or she survives me by five days.

4. **Death Costs.** My fiduciary shall pay (a) from the residuary estate my debts which are allowed as claims against my estate, (b) from the residuary estate my funeral expenses without regard to legal limitations, (c) from the residuary estate the expenses of administering my estate and (d) from the residuary estate other than the portion of the residuary estate qualifying for the marital deduction under the laws then in effect, without apportionment, all estate, inheritance and succession taxes (excluding generation-skipping taxes other than with respect to direct skips), and interest and penalties thereon, due because of my death and attributable to all property whether passing under this Will or otherwise and not required by the terms of the Existing Trust to be paid out of said trust. However, such taxes, penalties and interest payable out of my residuary estate shall not include taxes, penalties and interest attributable to (i) property over which I have a power of appointment granted to me by another person, (ii) qualified terminable interest property held in a trust of which I was the income beneficiary at the time of my death (other than qualified terminable interest property held in a trust for which an election was made under Code Section 2652(a)(3)), and (iii) life insurance proceeds on policies insuring my life which proceeds are not payable to my probate estate. My fiduciary shall not be reimbursed for any such payment from any person or property. However, my fiduciary in its discretion may direct that part or all of said death costs shall be paid by my Trustee as provided in the Existing Trust, and shall give such direction to the extent necessary so that the gifts made in Articles I and II of this Will and the gifts made in any codicil hereto shall not be reduced by said death costs.

5. **Reimbursement for Debts and Expenses.** My fiduciary shall promptly reimburse my friends and members of my family who have disbursed their own funds for the payment of any debts, funeral expenses or costs of administration of my estate.

6. **Expenses of Handling Tangible Personal Property.** All expenses incurred by my fiduciary during the settlement of my estate in appraising, storing, packing, shipping, delivering or insuring an article of tangible personal property passing under this Will shall be charged as an expense of administering my estate.


7. **Dealing with Estate.** Each fiduciary may act under this Will even if interested in my estate in an individual capacity, as a fiduciary of another estate or trust (including any trust identified in this Will or created under the Existing Trust) or in any other capacity. Each fiduciary may in good faith buy from, sell to, lend funds to or otherwise deal with my estate.



8. **Spouse.** The term "*spouse*" herein means, as to a designated individual, the person to whom that individual is from time to time married.

9. **Other Beneficiary Designations.** Except as otherwise explicitly and with particularity provided herein, (a) no provision of this Will shall revoke or modify any beneficiary designation of mine made by me and not revoked by me prior to my death under any individual retirement account, other retirement plan or account, or annuity or insurance contract, (b) I hereby reaffirm any such beneficiary designation such that any assets held in such account, plan, or contract shall pass in accordance with such designation, and (c) regardless of anything herein to the contrary, any of such assets which would otherwise pass pursuant to this Will due to the beneficiary designation not having met the requirements for a valid testamentary disposition under applicable law or otherwise shall be paid as a gift made hereunder to the persons and in the manner provided in such designation which is incorporated herein by this reference.

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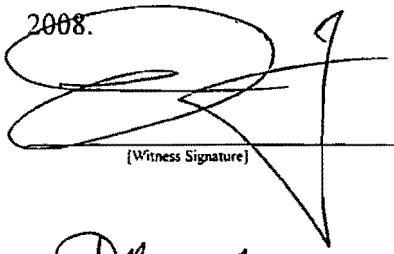
A large, handwritten mark resembling a stylized letter 'P' or a similar symbol, located in the lower right quadrant of the page.

I have published and signed this instrument as my Will at Boca Raton, Florida, on the 20 day of MAY, 2008.



SHIRLEY BERNSTEIN

This instrument, consisting of this page numbered 7 and the preceding typewritten pages, was signed, sealed, published and declared by the Testatrix to be the Testatrix's Will in our presence, and at the Testatrix's request and in the Testatrix's presence, and in the presence of each other, we have subscribed our names as witnesses at Boca Raton, Florida on this 20 day of MAY, 2008.



[Witness Signature] residing at 7357 Wisconsin Ave

[Witness Address] Panorama, FL 33076

[Witness Address]

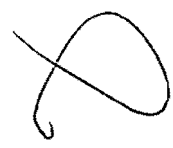
DBaule

[Witness Signature] residing at 23415 Boca Trace Dr

[Witness Address] Boca Raton, FL 33433

[Witness Address]

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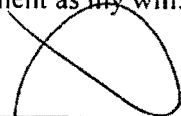


State Of Florida

SS.

County Of Palm Beach

I, SHIRLEY BERNSTEIN, declare to the officer taking my acknowledgment of this instrument, and to the subscribing witnesses, that I signed this instrument as my will.



SHIRLEY BERNSTEIN, Testatrix

We, Robert L. Spallina and Diana Banks,

have been sworn by the officer signing below, and declare to that officer on our oaths that the Testatrix declared the instrument to be the Testatrix's will and signed it in our presence and that we each signed the instrument as a witness in the presence of the Testatrix and of each other.

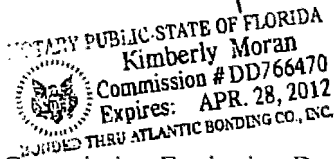


Witness

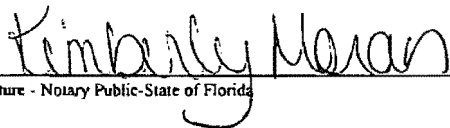


Witness

Acknowledged and subscribed before me, by the Testatrix, SHIRLEY BERNSTEIN, who is personally known to me or who has produced _____ (state type of identification) as identification, and sworn to and subscribed before me by the witnesses, Robert L. Spallina, who is personally known to me or who has produced _____ (state type of identification) as identification, and Diana Banks, who is personally known to me or who has produced _____ (state type of identification) as identification, and subscribed by me in the presence of SHIRLEY BERNSTEIN and the subscribing witnesses, all on this 20 day of May, 2008.



[Seal with Commission Expiration Date]



Signature - Notary Public-State of Florida

Print, type or stamp name of Notary Public

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LAST WILL
OF SHIRLEY BERNSTEIN

TESCHER & SPALLINA, P.A.

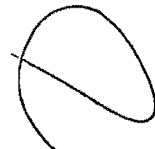


EXHIBIT
502012CP004591XXXX53

2012 OCT 10 PM 1:44

I, SIMON L. BERNSTEIN, of the County of Palm Beach, State of Florida, do hereby make, publish and declare my Last Will and Testament, hereby revoking all prior Wills, Testaments and Codicils at any time made by me.

SHARON R. POCK, CLERK
CLERK OF THE COUNTY OF PALM BEACH
SOUTH CITY SEARCH-FILED

FIRST: I direct that all my just debts and funeral and administration expenses be paid as soon after my death as may be practicable.

SECOND: I hereby direct that, pursuant to Florida Statutes §732.515, or the comparable provision in effect at the time of my death, my personal and household effects, including jewelry, works of art and automobiles, if any, be distributed in accordance with a separate written statement executed by me. In the event there shall be more than one such written statement, the statement bearing the last date shall be controlling. If no such written statement is found and properly identified by my Personal Representatives within thirty days after my Personal Representatives are appointed, it shall be conclusively presumed that no such writing exists. In the event there shall be no such written statement (or to the extent such written statement does not effectively dispose of all of my personal and household effects, including jewelry, works of art and automobiles, if any), I give and bequeath all (or the balance) of my personal and household effects, if any, to my wife, SHIRLEY BERNSTEIN, if she survives me, or, if she predeceases me, to such of my children, TED STUART BERNSTEIN, PAMELA BETH SIMON, ELIOT BERNSTEIN, JILL IANTONI and LISA SUE FRIEDSTEIN, as shall survive me, in shares as nearly equal as they shall agree upon, or, failing agreement, said personal and household effects shall be sold and the proceeds therefrom added to and disposed of as part of my residuary estate.

THIRD: If my wife, SHIRLEY BERNSTEIN, survives me, I



give and bequeath to my Trustees a "credit equivalent amount" (as defined below) to hold in separate trust to pay so much of the income therefrom and such sums out of the principal thereof (even to the extent of the whole thereof) to such of my wife and my descendants, living from time to time, equally or unequally, and to any one or more of them to the exclusion of the others, as my Trustees, in their absolute discretion, deem necessary or advisable; provided, however, that no such payment shall be made to my wife from the principal of the trust under this Article THIRD until the principal of her trust, if any, under Article FOURTH of this Will shall first have been exhausted. Any balance of the income shall be accumulated and added to principal annually.

Upon the death of my wife, the then principal of the trust shall pass to such one or more of my descendants in such shares, equal or unequal, and subject to such lawful trusts, terms and conditions as my wife shall by Will appoint. To the extent that said power of appointment is not effectively exercised, said principal shall be divided into as many equal shares as may be necessary to provide one for each of my then living grandchildren and one for each of my grandchildren who is then dead but who leaves descendants who are then living (such descendants to take in portions, per stirpes, the share set aside for them), and each such share or portion shall be distributed absolutely, except that any share or portion so set aside for a grandchild or more remote descendant of mine who has not then attained the age of thirty shall be disposed of as provided in Article SIXTH of this Will.

The "credit equivalent amount" shall be (a) the maximum amount which could comprise my taxable estate for Federal estate tax purposes without resulting in any Federal estate tax, after taking into account the applicable credit amount as defined in

Section 2010(c) of the Code, but no other credits allowable against such tax, reduced by (b) the aggregate of:

(1) the value (as finally determined for Federal estate tax purposes) of all property (including interests in property) includable in my estate for Federal estate tax purposes which passes under other provisions of this Will or otherwise than under this Will and with respect to which no marital deduction or charitable deduction is finally allowed in determining said tax, and

(2) the amount of my adjusted taxable gifts within the meaning of Section 2001(b) of the Code.

The trust under this Article THIRD shall be known as the "Simon L. Bernstein Credit Equivalent Trust."

FOURTH: I give and bequeath to my Trustees an amount equal to my "Unused GST Exemption" (as defined below) to hold in separate trust to pay the income therefrom in quarterly or more frequent installments to my wife, SHIRLEY BERNSTEIN, during her life.

I authorize and empower my Trustees, from time to time, to pay to my wife such sums out of the principal of her trust (even to the extent of the whole thereof) as my Trustees, in their absolute discretion, deem in her best interests; provided, however, that no such payment shall be made to my wife from the principal of her trust under this Article FOURTH until the principal of her trust, if any, under subdivision (a) of Article FIFTH of this Will shall first have been exhausted.

Upon the death of my wife, the then principal of the trust shall pass to such of one or more of my descendants in such shares, equal or unequal, and subject to such lawful trusts, terms and conditions as my wife shall by Will appoint. To the extent that said power of appointment shall not be effectively exercised, or upon my death if my wife predeceases me, said principal shall be divided into as many equal shares as may be necessary to provide one for each of my then living grandchildren

and one for each of my grandchildren who is then dead but who leaves descendants who are then living (such descendants to take in portions, per stirpes, the share set aside for them), and each such share or portion shall be distributed absolutely, except that any share or portion so set aside for a grandchild or more remote descendant of mine who has not then attained the age of thirty shall be disposed of as provided in Article SIXTH of this Will.

I direct that all estate and inheritance taxes of whatever kind imposed by reason of the inclusion of the trust under this Article in my wife's estate for such tax purposes shall (absent a contrary provision in my wife's Will) be charged, without right of reimbursement, against the principal of the trust for the benefit of my wife under subdivision (a) of Article FIFTH of this Will.

My "Unused GST Exemption" shall be an amount equal to the maximum GST exemption allowable to me pursuant to Section 2631 of the Code, reduced by the aggregate amount of my GST Exemption which has been allocated or deemed allocated by me or which shall be allocated by my Personal Representatives with respect to property transferred by me either under the provisions of this Will or otherwise than under this Will.

The trust under this Article FOURTH shall be known as the "Simon L. Bernstein Exempt Marital Trust."

FIFTH: All the rest, residue and remainder of my estate, real, personal or otherwise and wheresoever situate, including any lapsed legacy or bequest, hereinafter called my residuary estate, shall be disposed of as follows:

(a) If my wife, SHIRLEY BERNSTEIN, survives me, my residuary estate shall be held by my Trustees in separate trust to pay the income therefrom in quarterly or more frequent installments to my wife during her life.

I authorize and empower my Trustees, from time to time, to pay to my wife such sums out of the principal of her trust (even to the extent of the whole thereof) as my Trustees, in their absolute discretion, deem in her best interests.

Upon the death of my wife, the then principal of her trust shall pass to such one or more of my descendants, in such shares, equal or unequal, and subject to such lawful trusts, terms and conditions as my wife shall by Will appoint. To the extent that said power of appointment is not effectively exercised, said principal shall be divided into shares, per stirpes, for such of my children TED STUART BERNSTEIN, ELIOT BERNSTEIN, JILL IANTONI and LISA SUE FRIEDSTEIN as are then living and for the then living descendants of such of them as are then dead, and each such share shall be distributed absolutely, except that any share so set aside for a grandchild or more remote descendant of mine who has not then attained the age of thirty shall be disposed of as provided in Article SEVENTH of this Will.

The trust for my wife under this subdivision (a) shall be known as the "Simon L. Bernstein Non-Exempt Marital Trust.

(b) If my wife predeceases me, my residuary estate shall be divided into shares, per stirpes, for such of my children TED STUART BERNSTEIN, ELIOT BERNSTEIN, JILL IANTONI and LISA SUE FRIEDSTEIN as survive me and for the descendants who survive me of such of them as may predecease me, and each such share shall be distributed absolutely, except that any share so set aside for a grandchild or more remote descendant of mine who has not then attained the age of thirty shall be disposed of as provided in Article SEVENTH of this Will.

SIXTH: All shares, portions or parts above or below set aside for a grandchild or more remote descendant of mine and directed to be disposed of as provided in this Article SIXTH

shall be combined and held by my Trustees in separate trust to apply so much of the income therefrom for the health, education, maintenance or support of the beneficiary as my Trustees, in their absolute discretion, deem necessary or advisable, accumulating any balance of the income at least annually and adding the same to principal until the beneficiary attains the age of twenty-one; thereafter, the income shall be paid to the beneficiary in convenient installments.

I authorize and empower my Trustees, from time to time, to pay to the beneficiary such sums out of the principal of his or her trust (even to the extent of the whole thereof) as my Trustees deem that the beneficiary needs for his or her health, education, maintenance or support.

Upon the beneficiary's attaining the age of twenty-five, one-half of the then principal of his or her trust shall be distributed to the beneficiary absolutely, and upon the beneficiary's attaining the age of thirty, the balance of the principal of his or her trust shall be distributed to the beneficiary absolutely.

In the event of and upon the death of the beneficiary during the continuance of his or her trust, the then principal thereof shall be divided into portions or parts, per stirpes, for his or her then living descendants, or, in default thereof, for the then living descendants of the beneficiary's nearest ancestor who was a grandchild or more remote descendant of mine and who has descendants then living, or, in default thereof, shall be divided into as many equal portions or parts as may be necessary to provide one for each of my then living grandchildren, and one for each of them who is then dead but who leaves descendants who are then living (such descendants to take in parts, per stirpes, the share set aside for them), and each such portion or part shall be distributed absolutely, except that any portion or part

so set aside for a grandchild or more remote descendant of mine who is then the beneficiary of a trust under this Article SIXTH shall be added to the principal of said trust and disposed of as a part thereof, subject to subsequent, but not prior, mandatory distributions of principal, and any portion or part so set aside for a grandchild or more remote descendant of mine who has not then attained the age of thirty and who is not then the beneficiary of a trust under this Article SIXTH shall be disposed of as provided in this Article SIXTH.

SEVENTH: Each share or portion above or below set aside for a grandchild or more remote descendant of mine and directed to be disposed of as provided in this Article SEVENTH shall be held by my Trustees in separate trust to apply so much of the income therefrom for the health, education, maintenance or support of the beneficiary as my Trustees, in their absolute discretion, deem necessary or advisable, accumulating any balance of the income at least annually and adding the same to principal until the beneficiary attains the age of twenty-one; thereafter, the income shall be paid to the beneficiary in convenient installments.

I authorize and empower my Trustees, from time to time, to pay to the beneficiary such sums out of the principal of his or her trust (even to the extent of the whole thereof) as my Trustees deem that the beneficiary needs for his or her health, education, maintenance or support.

Upon the beneficiary's attaining the age of twenty-five, one-half of the then principal of his or her trust shall be distributed to the beneficiary absolutely, and upon the beneficiary's attaining the age of thirty, the balance of the principal of his or her trust shall be distributed to the beneficiary absolutely.

In the event of and upon the death of the beneficiary

during the continuance of his or her trust, the then principal thereof shall be divided into portions, per stirpes, for his or her then living descendants, or, in default thereof, for the then living descendants of the beneficiary's nearest ancestor who was a descendant of mine and who has descendants then living, or, in default thereof, for my then living descendants, and each such portion shall be distributed absolutely, except that any portion so set aside for a grandchild or more remote descendant of mine who is then the beneficiary of a trust under this Article SEVENTH shall be added to the principal of said trust and disposed of as a part thereof, subject to subsequent, but not prior, mandatory distributions of principal, and any portion so set aside for a grandchild or more remote descendant of mine who has not then attained the age of thirty and who is not then the beneficiary of a trust under this Article SEVENTH shall be disposed of as provided in this Article SEVENTH.

EIGHTH: I nominate and appoint my wife, SHIRLEY BERNSTEIN, as my Personal Representative. If my wife fails to qualify or ceases to be qualified, I nominate and appoint in her place the following individuals who shall be entitled to qualify, singly and in the order named: ALBERT W. GORTZ; LISA SUE FRIEDSTEIN; PAMELA BETH SIMON.

With respect to any trust created under Article THIRD, Article FOURTH or subdivision (a) of Article FIFTH of this Will, I nominate and appoint my wife, my daughter LISA SUE FRIEDSTEIN, and my daughter PAMELA BETH SIMON as Trustees hereunder.

With respect to any trust created under Article SIXTH or Article SEVENTH of this Will, I nominate and appoint my wife, SHIRLEY BERNSTEIN, and my daughter PAMELA BETH SIMON as Trustees. If my either my wife or PAMELA BETH SIMON fails to qualify or ceases to be qualified, I nominate and appoint in her place the following individuals who shall be entitled to qualify, singly

and in the order named: LISA SUE FRIEDSTEIN; JILL IANTONI.

My Personal Representatives and Trustees at any time qualified hereunder are authorized and empowered to designate a person or persons or a bank or trust company to act with them and, subject to the foregoing, a sole surviving Personal Representative or Trustee at any time qualified hereunder is authorized and empowered to designate a person or persons or a bank or trust company to act with or to succeed him or her; provided, however, that JEANNIE BERNSTEIN shall never be designated as or serve as a Personal Representative or as a Trustee of any trust created hereunder.

At all times at least one Trustee of any trust created hereunder shall not have an interest in the income or principal of such trust.

I direct that no bond or other security shall be required of any Personal Representative or Trustee named herein or designated as herein provided for any reason whatsoever.

NINTH: I hereby grant to my Personal Representatives and Trustees, in addition to the general powers conferred upon them by law, the following discretionary powers:

(a) To distribute my estate and set up the trusts herein at one time or at different times as soon after my death as they may deem practicable, whether before or after the expiration of any statutory period.

(b) To charge or credit to principal or income or to apportion between them, in such manner as they deem advisable, any ordinary or extraordinary expenses and any extraordinary, wasting or liquidating dividends and any dividends payable in the stock of the corporation declaring the dividend or payable in the stock of another corporation and so-called "capital gains dividends" declared by investment companies or investment trusts; to determine if and to what extent they shall amortize any premium paid by them on bonds or other obligations for the payment of money; upon the death of an income beneficiary, or any other termination of a trust herein, any accrued income (including dividends theretofore declared but not yet payable) shall be paid to the persons entitled to receive the income when it becomes payable, but any undistributed income which my Personal Representatives or Trustees are authorized in their discretion to accumulate shall be added to principal.

(c) To set apart out of the income of the trusts

herein (or out of the income of corporations of which the trusts own securities) reserves for such purposes including, without limitation, depreciation, depletion, obsolescence and other contingencies, and in such amounts as they, in their absolute discretion, shall deem advisable.

(d) To claim expenses chargeable against principal as estate tax or income tax deductions as they deem advisable and to determine if and to what extent any adjustment in favor of principal required by law shall be made.

(e) To make any payment or distribution (required or authorized under this Will) either wholly or partly in kind at market value at date of distribution; to cause any share to be composed of cash, property or undivided fractional interests in property different in kind from any other share and without regard, among such shares, to whether the property distributed has an equivalent basis for income tax purposes.

(f) To alter, repair, improve, demolish, manage, partition, mortgage, lease for any period (including a period in excess of any fixed by statute), exchange, grant options to lease or to buy, and sell or dispose of, at public or private sale and upon such conditions and such terms as to cash and credit as they deem advisable, any property held by them hereunder; said leases may extend beyond the duration of the trusts herein.

(g) To borrow such sums as they deem advisable for the proper administration of my estate and the trusts hereunder and to give security therefor.

(h) To continue, settle or discontinue any business or partnership in which I may be interested.

(i) To continue to hold any property, real, personal or otherwise, including, but not limited to, stocks, bonds or other securities, domestic or foreign, in the form in which it shall be at my death or when received by them hereunder (without regard to any rule of law that may require them to decide whether or not to retain such property) or as the form thereof may be changed pursuant to the provisions of the other subdivisions of this Article of my Will, so long as they, in their absolute discretion, deem it advisable.

(j) To invest and reinvest in any property, including, but not limited to, stocks, bonds or other securities or so-called derivative investments, domestic or foreign, options to sell or to purchase such securities or so-called derivative investments (whether or not then held hereunder), shares or interests in mutual funds, investment companies, investment trusts or common trust funds of a bank or trust company, currencies, precious metals, oil and gas properties or other natural resources and commodities, or interests in, rights to or options to sell or to purchase any of the foregoing (whether or not then held hereunder), improved or unimproved real property or tangible personal property or life insurance, endowment, annuity or similar contracts (including such contracts insuring the then income beneficiary of any trust hereunder) that they may, in their absolute discretion, deem advisable and without regard to any duty to diversify or, except with respect to any trust for the benefit of my spouse that qualifies for the marital deduction under either Federal or state law, to make such property productive of income, and in any manner, including by direct purchase, entry into a joint venture, creation of or purchase of

an interest in any form of partnership or corporation or through any other form of participation or ownership.

(k) To employ any person, firm, corporation, bank or trust company for advice with respect to investment policy, but my Personal Representatives or Trustees may, in their absolute discretion, follow or refrain from following any recommendations so obtained, and said recommendations shall not in any way limit the discretionary power and authority herein conferred upon, and not otherwise delegated by, them with respect to investments; to designate a corporation, partnership or other firm, authorized so to act, as custodian, and to employ attorneys, accountants and bookkeepers; and to charge the fees and expenses of the foregoing to my estate or any trust hereunder.

(l) To retain possession, in their absolute discretion, of any property payable absolutely to an infant, and to invest and reinvest the same, to collect the income therefrom, and, after deducting all proper expenses, to apply the income and principal to the use of said infant (and in the case of tangible personal property to permit the infant to have the custody and use of all or part of it from time to time), with all the powers, rights and compensation of Trustees hereunder, provided, however, that nothing herein contained shall be construed to prevent or postpone the vesting of said property in said infant or to suspend the alienability of said property.

(m) In determining the amounts applicable to the use of an infant, to consider or disregard the ability of the parent or parents of said infant to support said infant; and to make payment of any amount, applicable to the use of or payable to an infant, (1) to the guardian (whether qualified in my domicile or any other jurisdiction) of the person or property of such infant, or (2) to the parent or parents of such infant (whether or not legally appointed his or her guardian(s)), or (3) to the extent permitted by law, to a Custodian for such infant under a Uniform Gifts to Minors Act or a Uniform Transfers to Minors Act, or (4) to apply the same for his or her benefit; the receipt of such guardian, parent or Custodian or the evidence of the application of such amount shall be a full discharge to my Personal Representatives and Trustees for such payment; provided, however, that with respect to any such payments to or for the benefit of my grandchildren ALEXANDRA BERNSTEIN, ERIC BERNSTEIN and MICHAEL BERNSTEIN, no such payment shall be made to JEANNIE BERNSTEIN in any capacity as such grandchild's parent, guardian or Custodian.

(n) Severally to authorize, by instrument in writing, any person or corporation, including any co-fiduciary, bank or trust company, to act in the place of said Personal Representative or Trustee with respect to specified transactions, to sign a particular check or checks, or to execute any other specifically stated instruments in the name of said Personal Representative or Trustee.

(o) To remove any property held by them hereunder to or from my domicile or any other jurisdiction.

(p) To organize or participate in the organization of corporations, and to transfer to them any part or all of the property held by them hereunder in exchange for securities thereof.

(q) To exercise or perform every power, authority or duty, including discretionary powers, by the concurrence and in

the names of a majority of the Personal Representatives or Trustees qualified to participate, with the same effect as if all had joined therein; but by unanimous vote of the Personal Representatives or Trustees they may determine the number (one or more) who may give instructions to custodians, sign checks or have access to safe deposit boxes.

(r) To hold the principal or part of the principal of any of the trusts herein in one or more joint funds in which the separate trusts shall have undivided interests.

(s) To file such gift tax and income tax returns jointly with my spouse as they deem advisable.

(t) To compromise, settle, subordinate, arbitrate, extend, renew, modify, waive or extend the statute of limitations with respect to, or release, in whole or in part, any claim held by or against my estate or the trusts herein, or any mortgage or other security held by them or held against any property held by them hereunder.

(u) To participate in and consent to any corporate reorganization, dissolution, liquidation, merger, consolidation, sale or lease, or in and to any other change in any corporation or in its financial structure, and to become a depositor with any protective, reorganization or similar committee, and to make any necessary payments incident to the foregoing; to exercise or to sell any conversion, subscription or similar rights; and in general to exercise in respect to any securities the unrestricted rights of a personal owner, including voting in person and granting proxies, discretionary, general or otherwise.

(v) To the extent permitted by law, to register any property held by them hereunder in their names as Personal Representatives or Trustees or in the names of nominees, or to take and keep the same unregistered, in bearer form or otherwise in such condition as to pass by delivery.

(w) To lend such sums out of the income (other than of any trust for the benefit of my spouse that qualifies for the marital deduction under either Federal or state law) or principal of the trusts hereunder and upon such terms and conditions as they deem advisable; provided, however, that adequate security be obtained from, and reasonable interest be charged to, the borrower.

(x) To guarantee loans made to any beneficiary hereunder.

(y) To trade on margin (but only with the approval of my spouse in the case of any trust that qualifies for the marital deduction under either Federal or state law) and, for such purpose, to maintain and operate a margin account with any broker and to pledge any property held hereunder with such broker for loans and advances made to them. In connection with the foregoing, my Personal Representatives and Trustees are authorized and empowered to hold title in and to property in bearer, nominee or other form, without disclosure of any trust, so that title may pass by delivery.

TENTH: (a) All the powers granted to my Personal Representatives and Trustees hereunder may be exercised after the termination of the trusts hereunder in connection with the proper

administration and distribution thereof.

(b) Notwithstanding any provision in this Will to the contrary, any power (including discretionary powers) granted to my Personal Representatives and Trustees hereunder shall be absolutely void to the extent that the right to exercise or the exercise thereof would in any way cause my estate to lose all or part of the tax benefit afforded my estate by the marital deduction provisions under either Federal or state laws; without limiting the foregoing, with respect to the trusts for my spouse under Articles FOURTH and FIFTH of this Will, (1) subdivisions (a), (b), (c) and (p) of the preceding Article of this Will shall not apply and (2) my spouse may direct the Trustees, from time to time, to sell any property held as part of the principal, if it produces little or no income, and to invest the proceeds of sale in property that produces sufficient income to assure that such trust will qualify for the marital deduction.

(c) If any person beneficially interested hereunder shall die in the course of or as a direct result of the same disaster, accident or calamity as shall cause my death or the death of the life beneficiary upon whose death said person's interest is to take effect or under such circumstances that it cannot be readily determined whether I or said person, or the life beneficiary or said person, as the case may be, died first, then, for the purposes of this Will, said person shall be deemed to have died before me or before said life beneficiary, and my estate shall pass in such manner as would occur hereunder if said person had predeceased me or said life beneficiary, as the case may be.

(d) I direct that my Personal Representative(s) shall exercise the right, under Section 2207A(a)(1) of the Code and under any similar provision of any state law, to recover from the persons receiving any property referred to in said provisions (including the Trustees of any trust other than the pre-residuary trust under Article FOURTH of my spouse's Will) the amount of estate and inheritance taxes (and any interest and penalties relating thereto) paid by my estate attributable to such property. Subject to the direction in the preceding sentence, all estate and inheritance taxes of whatever kind imposed by reason of my death upon the property disposed of in this Will and upon any other property, including insurance but not including the pre-residuary trust under Article FOURTH of my spouse's Will (the taxes on which are to be paid out of the residuary trust thereunder), otherwise disposed of and subject to the imposition of said taxes, shall be charged, without right of reimbursement, (1) if my spouse survives me, against the property disposed of in Article THIRD of this Will, or, to the extent that said property is insufficient, against my residuary estate, or, (2) if my spouse predeceases me, against my residuary estate.

For the foregoing purposes, estate and inheritance taxes shall include any generation-skipping transfer tax on a direct skip taking effect at my death (other than a direct skip from a trust not created by me), but no other generation-skipping transfer tax.

(e) Any income or principal payable to a beneficiary hereunder may, in the discretion of my Personal Representatives and Trustees, be applied by them for the benefit of said beneficiary.

(f) All testamentary powers of appointment granted in

this Will shall be exercisable by specific reference to this Will and, except as provided in subdivision (p) herein, shall not be exercisable in favor of the donee of the power or the donee's estate or creditors of the donee or of the donee's estate.

(g) Any person may renounce, in whole or in part, any provision in his or her favor hereunder and, in such event, the property covered by said provision, to the extent renounced, shall be disposed of as though said person had predeceased me, and if said property is to be held in trust, to the extent renounced, said property shall become free of the trust for said person (and of any power of appointment said person may have with respect thereto) and shall be disposed of as though said person had predeceased me. I do not intend by the foregoing to suggest that any particular person should so renounce.

(h) Any Personal Representative or Trustee who is an income beneficiary of a trust hereunder shall not be qualified to participate in the exercise of any power to make discretionary distributions to himself or herself or to make allocations, in his or her own favor, of receipts or expenses as between principal and income of such trust; nor shall any Personal Representative or Trustee participate in the exercise of a discretionary power to pay or apply income or principal to or for the benefit of a beneficiary whom said Personal Representative or Trustee (in his or her individual capacity) is then legally obligated to support; all said powers shall be exercisable by the other Personal Representative(s) or Trustee(s).

(i) With respect to any Personal Representative or Trustee who is interested, in his or her individual capacity, in any firm or corporation in which my estate or any trust hereunder may have an interest, I direct that he or she may deal freely with said firm or corporation in his or her individual capacity, notwithstanding that there may be a conflict with his or her fiduciary capacity hereunder, but I direct that if one or more of my Personal Representatives or Trustees has no such personal interest, then as to all matters pertaining to said firm or corporation involving such conflict of interest the decision of my estate and of said trust shall be made by said disinterested Personal Representative(s) or Trustee(s).

(j) A person from time to time qualified as Personal Representative or Trustee hereunder shall not be disqualified from purchasing assets of my estate, provided (1) said purchaser shall not participate as Personal Representative or Trustee in the decisions of the Personal Representatives or Trustees as to the price, conditions and terms of the sale, all of which decisions shall be made by the other Personal Representative(s) or Trustee(s); and (2) in fixing said price, conditions and terms said other Personal Representative(s) or Trustee(s) shall in all respects treat said purchaser in the same manner as though he or she were a third party, not qualified as Personal Representative or Trustee.

(k) My Personal Representatives and Trustees may purchase assets from or sell assets to other estates or trusts not created hereunder, notwithstanding that one or more of my said Personal Representatives and Trustees are fiduciaries of or beneficially interested in said estates or trusts; provided, however, that if one or more of my Personal Representatives or Trustees has no such interest, then as to all such matters the decision of my estate or of the trusts hereunder shall be made by said disinterested Personal Representative(s) or Trustee(s).

(l) My Personal Representatives and Trustees may exercise any rights or options with respect to any policy of life insurance held by them, whether granted in said policy or allowed by the insurer, including, but not limited to, surrendering, converting (into paid up or extended term insurance) or borrowing upon said policy; applying dividends against premiums or to purchase paid up additions; and exercising options with respect to surrender or payment of death proceeds.

(m) In any judicial proceeding involving my estate or any trust hereunder and in any non-judicial settlement of the account of a Personal Representative or Trustee hereunder, the interest of a person under disability may be represented by a party to such proceeding or settlement who is not under disability and who has the same interest.

(n) I direct that any administration expenses or debts charged to principal and not claimed and allowed as estate tax deductions shall be charged, (1) if my spouse survives me, against the property disposed of in Article THIRD of this Will, or, to the extent that said property is insufficient, against my residuary estate, or, (2) if my spouse predeceases me, against my residuary estate.

(o) I direct that all charges incurred by my Personal Representatives in storing, packing, shipping, delivering and insuring any property passing under the provisions of this Will, whether such property is specifically bequeathed or otherwise, shall be paid by my Personal Representatives as expenses of administering my estate.

(p) Notwithstanding the provisions of Article SEVENTH of this Will, if (1) pursuant thereto, upon the death of the beneficiary of a trust thereunder, any trust property would be set aside for a person who is assigned to a generation younger than that of the beneficiary under Section 2651 of the Code and if (2) said property would be subject to a generation-skipping transfer tax on the death of the beneficiary, but would not be subject to said tax to the extent that said property is includable in the beneficiary's estate for Federal estate tax purposes, then and in that event said property shall instead pass in such manner, including to his or her estate, if he or she shall so appoint, as the beneficiary shall by Will appoint with the unanimous prior written consent of all of the then qualified Trustees of said trust, except those whose required concurrence would prevent said power of appointment from being a "general power of appointment" within the meaning of Section 2041(b)(1) of the Code. Only if and to the extent that said power of appointment is not effectively exercised shall said property be disposed of as provided in said Article SEVENTH.

(q) Wherever in this Will property is directed to be added to or combined with an existing trust for a descendant of mine hereunder, my Personal Representatives and Trustees shall not combine property with different generation-skipping transfer tax inclusion ratios, as defined in Section 2642(a) of the Code, but shall add such property to the trust for such descendant hereunder which has the same generation-skipping transfer tax inclusion ratio as defined in Section 2642(a) of the Code as such property, or, if necessary, such property shall be held in a separate trust for such descendant, with said trust to have identical provisions to the existing trust for such descendant hereunder.

(r) If, at any time, there shall be a trust under the Will of my spouse, or a trust created by me or by my spouse during our lifetimes, for the same beneficiaries and subject to the same provisions as a trust under this Will (or as a trust intended to be created under this Will), my Personal Representatives and Trustees are authorized and empowered, in their absolute discretion, to transfer the principal held (or intended to be held) in trust hereunder to the Trustees of such other trust (whether or not the Trustees of such other trust or their successors are the Trustees nominated or appointed hereunder) or to combine them (unless such trusts have different generation-skipping transfer tax inclusion ratios, as defined in section 2642(a) of the Code), to form a single trust for simplicity and convenience of administration; provided, however, that if any such trusts are prevented from being combined or otherwise consolidated pursuant to the provisions of this subdivision because any such trust has a different maximum period of time that property held in such trust could remain held in such trust (the "perpetuities period"), the Trustees shall be permitted to combine or otherwise consolidate such trusts pursuant to the provisions of this subdivision with the resulting trust assigned the lesser of the perpetuities periods of the original trusts.

(s) I authorize and empower my Personal Representatives to allocate the GST Exemption allowable to me pursuant to Section 2631 of the Code, to the extent that it shall not have been allocated (or deemed allocated) by me during my lifetime, in such manner as they, in their absolute discretion, shall determine.

(t) In no event shall any trust hereunder continue longer than the maximum term allowable under Florida law (or any other state that may govern the provisions of my Will) in effect at the time of my death, and any trust then still in effect hereunder shall thereupon terminate and the then principal thereof shall be distributed absolutely to the beneficiary thereof.

(u) Every Personal Representative and Trustee hereunder, original and substitute, shall be chargeable only with said fiduciary's own respective receipts or acts, and shall not be liable for any loss or damage occurring hereunder without said fiduciary's willful default or deliberate wrongdoing, unless such loss or damage be occasioned by a violation of an express provision of this Will, and shall not be liable to my estate or any person beneficially interested hereunder for any loss or depreciation which may arise from any investment retained or made in accordance with the provisions of this Will or which may be occasioned by the exercise of any discretion authorized herein, whether such investment be continued or made in accordance with or in disregard of recommendations obtained as above provided.

(v) Wherever the context permits, the words "Personal Representatives" or "Trustees" shall be deemed to include "their survivor or survivors, successor or successors."

(w) To the extent permitted by law, none of the beneficiaries hereunder shall have the power to convey, anticipate, assign, encumber or in any way dispose of any part of the income or principal of their respective trust funds, nor shall said principal or income be in any way or in any amount answerable or chargeable with their duties, obligations, judgments or claims however arising, nor shall said principal or income be

taken or reached by any legal or equitable process in satisfaction thereof, it being my intent, so far as the law allows, to make said trusts what are commonly known as "spendthrift trusts."

(x) In determining whether or not to exercise any discretionary power to pay income or principal of my estate or any trust hereunder, my Personal Representatives or Trustees may, but shall not be required to, (1) with respect to the trusts created under Article THIRD, Article FOURTH, and subdivision (a) of Article FIFTH of this Will, take into account any other resources available to the beneficiary under consideration; (2) take into account any effect the exercise thereof may have on the respective tax liabilities of my estate or any trust hereunder and the beneficiary under consideration; and (3) consider and accept as correct any statement concerning these matters made by the beneficiary under consideration or on behalf of such beneficiary.

(y) I waive compliance by my Trustees with any law now or hereafter in effect requiring qualification, registration or accounting by my Trustees to any Court.

(z) Wherever reference is made in this Will to the "Code" it shall mean the Internal Revenue Code of 1986, as amended, and, if to any specific provision, it shall include any comparable provision of any subsequently enacted revenue law of the United States in effect from time to time.

ELEVENTH: The term "descendants" as used in this Will shall specifically exclude my daughter PAMELA BETH SIMON and her

descendants. Except as provided in Article SECOND of this Will, I have not made any provisions herein for PAMELA BETH SIMON or any of her descendants not out of lack of love or affection but because they have been adequately provided for.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my seal this 15 day of August, Two Thousand.



(L.S.)

The foregoing instrument, consisting of this and seventeen preceding typewritten pages, was signed, sealed, published and declared by SIMON L. BERNSTEIN, the Testator, to be his Last Will and Testament, in our presence, and we, at his request and in his presence and in the presence of each other, have hereunto subscribed our names as witnesses, this 15th day of August, Two Thousand at 2255 Glades Road, Boca Raton, Florida.

George Karulyanin residing at 1133 SW 20th Street

Boca Raton, FL

Tommy [Signature] residing at 2415 NW 32nd St.

Boca Raton, FL

STATE OF FLORIDA)
 : SS.:
COUNTY OF PALM BEACH)

We, SIMON L. BERNSTEIN, *George D. Karibjanian* and *Robert Jacobowitz*, the Testator and the witnesses respectively, whose names are signed to the attached or foregoing instrument, were sworn, and declared to the undersigned officer that the Testator, in the presence of the witnesses, signed the instrument as his Last Will and that each of the witnesses, in the presence of the Testator and in the presence of each other, signed the Will as a witness.

[Signature]

Testator

George D. Karibjanian

Witness

[Signature]

Witness

Subscribed and sworn to before me by SIMON L. BERNSTEIN, the Testator, and by *George D. Karibjanian* and *Robert Jacobowitz*, the witnesses, on *August 15*, 2000, all of whom personally appeared before me. SIMON L. BERNSTEIN is ~~personally known to me~~ or has produced _____ as identification. *George D. Karibjanian* is personally known to me or has produced _____ as identification. *Robert Jacobowitz* is personally known to me or has produced _____ as identification.

[Signature]

Notary Public (Affix Seal)
My commission expires:
My commission number is:

