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PETER MATWICZYK *
BENJAMIN P. BROWN

THORNTON B. HENRY

*BOARD CERTIFIED WILLS TRUSTS
AND ESTATES

March 18, 2014

VIA E-MAIL,

Alan Rose, Esq.
Mrachek, Fitzgerald, Rose, et al
505 S. Flagler Drive, Suite 600
West Palm Beach, FL 33401
arose@mrachek-law.com

John Pankauski, Esq.
Pankauski Law Firm
120 S. Olive Ave., Suite 701
West Palm Beach, FL
john@pankauskilawfirm.com

Re: Estate of Simon Bernstein
Palm Beach County Case No. 502012CP 004391XXXXSB

Dear Alan and John:

We have been provided the attached appraisal valuing the Estate's tangible personal property located at Lions Head Lane and South Ocean Boulevard. We have been informed by Don Tescher that Ted Bernstein is the only person with access to these locations and that he may have videotaped the residences after Simon's death. Can you please have Ted confirm for us, to the best of his knowledge, the whereabouts of the items contained in the appraisal?

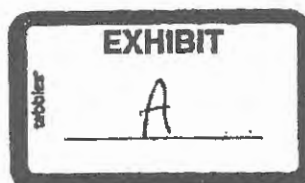
Very truly yours,



Benjamin P. Brown, Curator

Encl.

{00026773.DOCX}



LAW OFFICES .

From: Ben Brown [<mailto:bbrown@matbrolaw.com>]
Sent: Wednesday, April 09, 2014 4:38 PM
To: John Pankauski; Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

John-

I don't believe I got a response to this e-mail, which I think you may have received right after you got back from vacation, and I know how hectic those days are. I have also attached the letter referenced below. I have come upon the attached e-mail, which suggests the (non-jewelry) TPP is or was located at real property owned by the Shirley Bernstein Trust of which Ted Bernstein is the trustee. Please let me know if the (non-jewelry) TPP is secure at those locations, or, if not, where it is and whether I (as Curator) need to take steps to secure it.

Thanks,

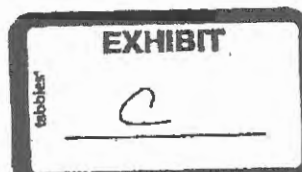
Ben

Thanks.

Benjamin P. Brown, Esq.
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bbrown@matbrolaw.com

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Tuesday, March 18, 2014 4:24 PM



To: Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

Hello Ben, and Mary Ellen.

Sure, I'll ask Ted and get back to you, probably tomorrow.

JP

From: Mary Ellen McCarthy [<mailto:memccarthy@matbrolaw.com>]
Sent: Tuesday, March 18, 2014 4:18 PM
To: arose@mrachek-law.com; John Pankauski
Cc: Ben Brown
Subject: Estate of Simon Bernstein

Gentlemen: Please review and respond to Ben Brown concerning the attached letter and the tangible personal property in the above Estate.

Thank you.

Mary Ellen McCarthy
Administrative Legal Assistant
Matwiczuk & Brown, LLP
625 North Flagler Drive Suite 401
West Palm Beach, Florida 33401
(561) 651-4004, extension 11
memccarthy@matbrolaw.com

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

1



TS004584

Robert,

I believe you know Jon Swergold already. Jon represents the companies, SI and myself in several pending litigation matters. We are also dear friends.

Jon will be giving you a call this afternoon and I would appreciate your providing him with SI's trust and estate documents so we can figure out what needs to be done in the litigation matters.

Thanks Robert, I appreciate your concern and support of the family.

Ted

Life Insurance Concepts

Tel: 561-988-8984

Cell: 561-213-2322

www.LifeInsuranceConcepts.com

www.EquityTermInsurance.com

Email: TBernstein@LifeInsuranceConcepts.com



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From: Ben Brown
Sent: Monday, April 14, 2014 10:47 AM
To: John Pankauski
Cc: Mary Ellen McCarthy; arose@mrachek-law.com; Ben Brown
Subject: RE: Estate of Simon Bernstein

I don't think the residence was owned by decedent—I believe one of the trusts owns it (see attached amended inventory)

Benjamin P. Brown, Esq.
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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Monday, April 14, 2014 10:40 AM
To: Ben Brown
Cc: Mary Ellen McCarthy; arose@mrachek-law.com
Subject: Re: Estate of Simon Bernstein

TPP will remain there

Why don't u take over and get keys?

John J. Pankauski
Pankauski Law Firm PLLC
120 South Olive Avenue
Guaranty 701
West Palm Beach, FL 33401
(561) 514 - 0900

On Apr 14, 2014, at 10:22 AM, "Ben Brown" <bbrown@matbrolaw.com> wrote:



Thanks John. Can you please confirm with ted that all TPP at Lions Head will remain there, and this if it needs to be moved, as long as I am Curator I will be given sufficient advance notice to arrange for storage?

T&S had the jewelry and the original note (regarding Eliot's house), we took possession of those and they are in our firm's SDB.

The Kia title was successfully transferred Friday.

Regards,

Ben

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Thursday, April 10, 2014 12:41 PM
To: Ben Brown; Mary Ellen McCarthy; arose@mrachek-law.com
Subject: RE: Estate of Simon Bernstein

Hello Ben and good afternoon.

Forgive me: I received a response from Mr. Ted Bernstein on March 25th. My bad.

He stated that the tangible personal property is at the residence on Lions Head, but that Tescher & Spallina may have some.

Please let me know if you need anything else.

John J. Pankauski, Esquire
PANKAUSKI LAW FIRM PLLC
ESTATE & TRUST LITIGATION
120 South Olive Avenue
Guaranty 701
West Palm Beach, FL 33401
(561) 514 - 0900

From: Ben Brown [<mailto:bbrown@matbrolaw.com>]
Sent: Wednesday, April 09, 2014 4:38 PM
To: John Pankauski; Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

John-

I don't believe I got a response to this e-mail, which I think you may have received right after you got back from vacation, and I know how hectic those days are. I have also attached the letter referenced below. I have come upon the attached e-mail, which suggests the (non-jewelry) TPP is or was located at real property owned by the Shirley Bernstein Trust of which Ted Bernstein is the trustee. Please let me know if the (non-jewelry) TPP is secure at those locations, or, if not, where it is and whether I (as Curator) need to take steps to secure it.

Thanks,

Ben

Thanks.

Benjamin P. Brown, Esq.
625 North Flagler Drive
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West Palm Beach, Florida 33401

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bbrown@matbrolaw.com

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From: John Pankauski [<mailto:John@Pankauskilawfirm.com>]
Sent: Tuesday, March 18, 2014 4:24 PM
To: Mary Ellen McCarthy; arose@mrachek-law.com
Cc: Ben Brown
Subject: RE: Estate of Simon Bernstein

Hello Ben, and Mary Ellen.

Sure, I'll ask Ted and get back to you, probably tomorrow.

JP

From: Mary Ellen McCarthy [<mailto:memccarthy@matbrolaw.com>]
Sent: Tuesday, March 18, 2014 4:18 PM
To: arose@mrachek-law.com; John Pankauski
Cc: Ben Brown
Subject: Estate of Simon Bernstein

Gentlemen: Please review and respond to Ben Brown concerning the attached letter and the tangible personal property in the above Estate.
Thank you.

Mary Ellen McCarthy
Administrative Legal Assistant
Matwiczyn & Brown, LLP
625 North Flagler Drive Suite 401
West Palm Beach, Florida 33401
(561) 651-4004, extension 11
memccarthy@matbrolaw.com

Ben Brown

From: Ben Brown
Sent: Wednesday, June 04, 2014 8:13 PM
To: Eliot Ivan Bernstein
Cc: Ben Brown
Subject: RE: Production

Hi Eliot-

I attached the e-mails I based my statement on to the prior e-mail below. That is the information I have,

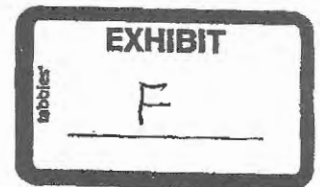
I have not see anything about a mover, either; I gathered from the Spallina e-mail I attached to the e-mail below TS 4584-5 that the items were already at the St. Andrew's house at that time.

I will just seek to have the appraiser confirm all of the items on the appraisal are now at St. Andrews house.

Regards,

Ben Brown, Curator

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From: Eliot Ivan Bernstein <iviewit@iviewit.tv>
Sent: Wednesday, June 04, 2014 6:31 PM
To: Ben Brown
Cc: Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo

USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.;
tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.; Undisclosed List

Subject: RE: Production

Who are you communicating regarding this that gave you that information, please provide all details of the moving of the properties and by whom, I did not see any costs related to a moving company in the production or any records regarding that? Eliot

From: Ben Brown [mailto:bbrown@matbrolaw.com]

Sent: Wednesday, June 4, 2014 5:08 PM

To: Eliot Ivan Bernstein; Linda McDaniel

Cc: Ben Brown

Subject: RE: Production

Eliot-

My understanding is that whatever was in the condo and at St. Andrew's is now at St. Andrew's. But I will confirm.

Regards,

Ben Brown, Curator

Benjamin P. Brown, Esq.
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From: Eliot Ivan Bernstein [mailto:iviewit@iviewit.tv]

Sent: Tuesday, June 03, 2014 3:48 PM

To: Ben Brown; Linda McDaniel

Cc: Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.; tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.

Subject: FW: Production

Ben, on first glance and I will look a bit deeper at these, what jumps out it that the Estate listed the furniture contents of both the house and condo at 51,135k and that appears to be the amount they listed the furniture on Simon's inventory and accounting as his possessions. The Condo appears to be in her trust but the furnishings and other personal property

appear to have been transferred to Simon on her death. Therefore, the contents of the Condo would be assets of the Estate of Simon, not Shirley or her trust and therefore should be marshaled by you as the Curator as they are listed as an Estate asset of Simon. Thanks, Eliot

From: Ben Brown [mailto:bbrown@matbrolaw.com]
Sent: Tuesday, June 3, 2014 3:23 PM
To: Elliot Ivan Bernstein
Cc: Ben Brown; Linda McDaniel
Subject: RE: Production

Eliot-

Linda can confirm, but I am pretty sure all the documents we received from T&S were copies, other than the promissory note referenced in the attached e-mail. We have the jewelry listed on the appraisal in the firm's SDB. JPM and SUB have sent the documents to transfer the accounts there (checking and IRA). The Curator has access to the SUB account, it was used to pay the fees for the Curator (and costs associated with the Kia transfer, to reimburse advances as shown on this firm's invoice).

Regarding the Kia, it was not listed on the inventory, which is one of the reasons the Curator asked for leave to transfer it to your son; your position was that it had been a pre-death gift (and you provided facts to support that). Ted's position is that your father held title, so it should be considered a distribution from the Estate to your son's sub-trust. Those positions were not resolved by the Court, instead the Court permitted the Curator to take actions to transfer it to your son's name, and the order reserved determination of your and Ted's competing positions for later. The documents surrounding those proceedings initiated by the Curator, which you have, would be the only documentation at this time. This is what I have on the furniture (attached). I can ask counsel to allow inspection of the TPP, or failing that move for a Court Order, but it would probably (likely) be better and cheaper to have the appraiser go back in there and confirm it is all there.

Regarding the condominium, it apparently was titled in the name of Shirley's Trust, and was not an Estate asset (see attached Spallina e-mail TS 4584-5).

Linda- so we all know the source of documents provided to Eliot, please start CUR bates stamping the documents I provide via e-mail, starting with these and numbering sequentially. Thank you.

Regards,

Ben Brown, Curator

Benjamin P. Brown, Esq.
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From: Eliot Ivan Bernstein [<mailto:iviewit@iviewit.tv>]

Sent: Tuesday, June 03, 2014 11:23 AM

To: Ben Brown

Cc: Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.; Andrew R. Dietz @ Rock It Cargo USA; tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.

Subject: Production

Ben,

Thank you for your document production. However, the documents were scanned in black and white and not color and therefore it is impossible to tell which ones are original and which are photocopies. Can you please rescan in color or send me the color files if you have them and please note in a log those documents that you believe are the original documents that were provided to you by Tescher and Spallina. With so much FRAUD and FORGERY and ALTERCATION of documents already evidenced in these matters this is of utmost importance that we know what kind of document has been tendered. Also, please provide an accounting of all the estate assets in your possession at this time that were transferred, including the Jewelry and Furniture that was listed in the appraisals, etc. In detail and note any missing items. Also, I did not find yet any information regarding the distributions taken of assets by any party, including information relating to the alleged transfer of the KIA to my son or any information listing that it was ever even an asset of the Estate that was distributed at all. I believe much of my father's personal and business items are not listed and I think we should take a walk through of his home and his office to see if they are still there or have been removed. I believe the Condominium was sold but have never received any transaction details or accountings but I believe the furniture was an asset of Simon's that I am not sure where that might have gone. Thanks ~ Eliot

Eliot I. Bernstein
Inventor
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Boca Raton, Florida 33434-3459
(561) 245.8588 (o)
(561) 886.7628 (c)
(561) 245-8644 (f)
iviewit@iviewit.tv
<http://www.iviewit.tv>

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