



Allegation of Employee Misconduct

Send Complaint to:

PALM BEACH COUNTY SHERIFF'S OFFICE
 DIVISION OF INTERNAL AFFAIRS
 3228 GUN CLUB ROAD
 WEST PALM BEACH, FL 33406
 (561) 688-3035 - OFFICE (561) 688-3059 - FAX
www.pbso.org/ia



Date Received Stamp: (OFFICIAL USE ONLY)

Received: In Person By Mail By Fax
 By Email Other _____

Complainant Information:

Complainant's Name Eliot Ivan Bernstein	Date of Birth: 09/30/1963	Race/Sex: W/M
Home Address: 2753 NW 34th Street, Boca Raton, FL 33434		
E-mail Address: iviewit@iviewit.tv	Home Telephone #: 561-245-8588	Cell Phone #: 561-886-7628

Complaint:

Case Number (if known): 14029489	Date of Incident: 7/22/2015	Location of Incident: <div style="border: 1px solid black; height: 40px;"></div>
Complaint involves an allegation of: Neglected Duties	Time Of Incident:	

Witness Information:

Witness Name: Eliot Bernstein	Witness Home Phone #: 561-245-8588
Witness Address: 2753 NW 34th Street, Boca Raton, FL 33434	Cell Phone #: 561-886-7628
Witness Name: Candice Bernstein	Witness Home Phone #: 561-245-8588
Witness Address: 2753 NW 34th Street, Boca Raton, FL 33434	Cell Phone #: 561-886-7627

Employee Information:

Employee Name: Detectives: Andrew Panzer, Ryan Miller & David Groover & Captain Carol Gregg	ID Number:
Was the Employee in Uniform at the Time of The Incident: _____	Was the Employee Driving a Marked or Unmarked Car: _____
Employee Name:	ID Number:
Was the Employee in Uniform at the Time of The Incident: _____	Was the Employee Driving a Marked or Unmarked Car: _____
Employee Name:	ID Number:
Was the Employee in Uniform at the Time of The Incident: _____	Was the Employee Driving a Marked or Unmarked Car: _____

OFFICIAL USE ONLY:

ASSIGNED:	Name and/or Unit:	Incident Type:

Statement of Complaint (continued):

From the desk of ...

Eliot I. Bernstein

Direct Dial: (561) 245-8588 (o)
(561) 886-7628 (c)

Sergeant Gail Arbour
Palm Beach County Sheriff's Office
Division of Internal Affairs
561-688-3057
Fax 688-3059

ATTN: Internal Affairs
3228 Gun Club Road
West Palm Beach, Fl. 33406

Monday, August 3, 2015

RE: Palm Beach County Sheriff Case 14029489, Detectives Ryan Miller, Andrew Panzer, David Groover and Captain Carol Gregg

Dear Sergeant Arbour,

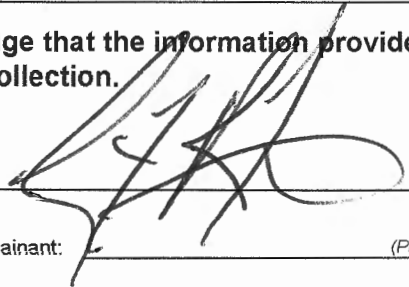
Thank you for the recent time on the phone to initiate this process with Internal Affairs to investigate and review the actions of the Palm Beach Sheriff's Office in these cases specifically including but not limited to Det. Panzer, Miller and Groover. I, Eliot Ivan Bernstein ("Complainant" or "Victim") am available to Internal Affairs to clarify any matter and also reserve the right to supplement this request as necessary with additional information and evidence.

Complainant specifically requests that the entire Investigation be reviewed for adherence to established Policies, Procedures and Investigatory Guidelines and also for neglect, conflicts of interest, and what appears to be purposeful (intentional) steering of certain parts of the investigation away from truth, probable cause and proper action.

SEE ATTACHED 28 PAGE LETTER COMPLAINT

I hereby acknowledge that the information provided in this document is true and accurate to the best of my knowledge and recollection.

Complainant's Signature: _____



Date: _____

8/3/15

Supervisor Accepting Complainant: _____

(Print Name)

Date: _____

From the desk of ...

Eliot I. Bernstein
Direct Dial: (561) 245-8588 (o)
(561) 886-7628 (c)

Sergeant Gail Arbour
Palm Beach County Sheriff's Office
Division of Internal Affairs
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Monday, August 3, 2015

RE: Palm Beach County Sheriff Case 14029489, Detectives Ryan Miller, Andrew Panzer, David Groover and Captain Carol Gregg

Dear Sergeant Arbour,

Thank you for the recent time on the phone to initiate this process with Internal Affairs to investigate and review the actions of the Palm Beach Sheriff's Office in these cases specifically including but not limited to Det. Panzer, Miller and Groover. I, Eliot Ivan Bernstein ("Complainant" or "Victim") am available to Internal Affairs to clarify any matter and also reserve the right to supplement this request as necessary with additional information and evidence.

Complainant specifically requests that the entire Investigation be reviewed for adherence to established Policies, Procedures and Investigatory Guidelines and also for neglect, conflicts of interest, and what appears to be purposeful (intentional) steering of certain parts of the investigation away from truth, probable cause and proper action.

It is noted that Complainant had requested during my recent phone call to have access to the Palm Beach Sheriff Office's Investigatory Guidelines, Policies and Procedures but have not received such items to date. I renew and repeat my request for access to these Policy and



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Procedure Guidelines in order to most appropriately supplement my complaints and further this Internal Affairs investigation.

One general complaint, however, is that the overall investigation seems to focus on singular acts instead of viewing the allegations as part of an overall scheme to defraud by way of financial, property and document crimes and further that Det. Panzer refused on multiple occasions to review or take a second look at matters that were under investigation by Detectives Groover and Miller when he took over their cases. In many instances, as set out in more detail herein, basic follow-up questions appear to never be asked and no follow-up with other witnesses including but not limited to myself and my wife Candice Bernstein.

The Report and investigation totally lacks any investigation and inquiry into the Probate Court itself despite my follow-up to Captain Gregg wherein I not only provided specific questions upon which Judge Martin Colin and his Court officers are material fact witnesses, but specific names of such witnesses beyond Judge Colin such as Astride Limouzine and an Ex Parte communication to Attorney Robert Spallina dated Nov. 6, 2012 filed in the Estate of my mother Shirley Bernstein involving fraudulent documents filed Oct. 24, 2012 including a Petition for Discharge signed by Robert Spallina dated April 9, 2012 which also purports to have my father Simon Bernstein's signature.

Complainant further request that this Internal Affairs investigation specifically inquire into conflicts of interest that may be associated with Judge Colin's stature as a Judge and political and personal relationships with the Sheriff's Office.

Complainant specifically request disclosure of the Policies relating to investigations that involve Judges and Court Officers as Material witnesses (and possible suspects) and assert that the Internal Investigation may wish to begin here.

Complainant would like to point out that as a private citizen performing a simple five-minute Google Search via the Internet, Complainant found various sources of Guidelines for Financial and Fraud related investigations and have appended some of the Guidelines herein and provide one general link to these resources below and the crimes involved cited herein include multiple fraudulent documents regarding a number of criminal acts and where Complainant

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would suspect after proven fraud and forgeries in Estate and Trust documents that all documents submitted as suspect be tested according to standard procedures:

A Simplified Guide to Forensic Document Examination

<http://www.crime-scene-investigator.net/SimplifiedGuideQuestionedDocuments.pdf>

Introduction

Excerpts:

The discipline of forensic document examination, often referred to as “questioned documents,” is frequently associated with white-collar crimes such as check fraud; however, in practice, this area of forensic science can be used in a wide array of cases from medical malpractice to art forgeries to homicides.

Armed with sophisticated technology, forensic document examiners can peer into the visible and invisible marks on a document to extract an abundance of details that may verify authenticity or provide additional information crucial to the investigation.

The digital age has made the work of forensic document examiners even more important. With the availability of powerful software programs such as Adobe® Photoshop®, Acrobat® and others, it has become significantly easier for criminals to create and manipulate all manner of fraudulent documents from contracts to currency.

Principles of Forensic Document Examination

Forensic document examiners often deal with questions of document authenticity. To determine whether a document is genuine, an examiner may attempt to confirm who created the document, determine the timeframe in which it was created, identify the materials used in its preparation or uncover modifications to the original text.

Documents can be examined for evidence of alterations, obliterations, erasures and page substitutions. Or the examiner can study the methods, materials or machines that created the document, providing key information that can identify or narrow the possible sources of the document. The ink, paper, writing tools, ribbons, stamps and seals used in production of the document may all reveal important clues. The examiner may even discover valuable evidence in a document’s invisible impressions. Examiners can also identify the materials, inks and even the type of office equipment or writing implements used to produce the document. This is especially useful in fraud cases because these details can identify the time frame in which a document was created. For instance, if analysis of the document’s paper reveals a substance that was not used in paper manufacturing during the time frame in question, the document, piece of art, or historical record would be demonstrated to be fraudulent.

How It’s Done



Evidence That May Be Examined

Questioned material may consist of identification cards, contracts, wills, titles and deeds, seals, stamps, bank checks, handwritten correspondence, machine-generated documents (such as those from photocopiers, fax machines, and printers), currency and electronic documents. In some circumstances, graffiti and digital signatures may be examined; however, the client should be aware that the examination of these types of evidence can be problematic.

Documents that don't contain visible identifiable marks may contain valuable impression evidence if they were underneath other documents when the writing was performed. Even documents that were shredded or burned may prove useful if reconstructed.

In addition, writing instruments, rubber stamps, envelopes and makes/models of office equipment in the suspect's possession may be collected by the investigator. In digital documents, evidence could even be culled from the metadata of electronic signature files, providing information such as who the author is and when the document was written.

Who Conducts the Analysis

The analysis should be performed by a qualified forensic document examiner, preferably one who is a member of a well-established professional association such as the American Board of Forensic Document Examiners (ABFDE) or the American Society of Questioned Document Examiners (ASQDE). Membership requirements for these associations vary; however, an examiner typically must have completed a two-year, full-time training program under the guidance of a qualified forensic document examiner. To maintain membership in good standing and keep their skills current, examiners are required to complete continuing education.

How and Where the Analysis Is Performed

Forensic document examiners either work as private examiners within their own laboratory, or for publicly funded laboratories. If an agency does not have questioned documents analysis capabilities, investigators may opt to send the evidence to a nearby lab, or retain a private examiner.

The techniques and tools used in forensic document examinations leverage well-established principles of physics and chemistry. A typical Questioned Documents unit in a crime laboratory is equipped with microscopes, digital imaging instrumentation, infrared and ultraviolet light sources, video analysis tools and specialized equipment including electrostatic detection devices (EDD) and materials to perform analytical chemistry.

How is quality control and assurance performed?

To ensure the most accurate analysis of evidence, the management of forensic laboratories puts in place policies and procedures that govern facilities and equipment, methods and procedures, as well as analyst qualifications and training. Depending on the state in which it operates, a crime laboratory may

be required to achieve accreditation to verify that it meets established quality standards. There are two internationally recognized accrediting programs focused on forensic laboratories: The American Society of Crime Laboratory Directors Laboratory Accreditation Board (<http://www.asclcd---lab.org/>) and ANSI---ASQ National Accreditation Board / FQS (<http://www.forquality.org/>).

In disciplines such as forensic document examination, where testing requires analysts to compare specific details of two samples, quality control is achieved through technical review. This involves an expert or peer who reviews the test data, methodology and results to validate or refute the outcome. The Scientific Working Group on Document Examination

(SWGDOC) (<http://www.swgdoc.org/>) works to set quality guidelines for document examinations. These standards provide good practice for analysts.

Some of the examinations conducted in this forensic discipline are handled by private contractors, who should employ similar quality assurance techniques.

SPECIFIC ISSUES WITH CASE REPORT

I. PBSO COMPLAINTS

The complaint being addressed herein is Case No. 14029489. The related cases to this case are:

1. Case No. 12121312 - ALLEGED MURDER OF SIMON BERNSTEIN FILED BY THEODORE STUART BERNSTEIN & RACHEL WALKER.
2. Case No. 13097087 MORAN FORGERY AND FRAUDULENT NOTARIZATIONS and Multiple other Financial Crimes and Frauds on Courts - Case Closed;
3. Case No. 14029489 - Alleged crimes primarily committed by Donald Tescher, Esq., Robert Spallina, Esq. Ted Bernstein, Alan Rose, Esq et al. - SUPPLEMENTAL TO MORAN REGARDING MULTIPLE FELONY STATE AND FEDERAL CRIMES REPORTED BUT UNINVESTIGATED PRIOR TO MORAN CASE CLOSING ;
4. Case No. 13159967 PERSONAL PROPERTY THEFT;
5. Case No. IR 14025 Prior IA Complaint regarding these cases: Jan 6, 2014 Incident Review of 1309087 by Sgt Bozdech. Led to Moran case information that was not related to Moran at all being opened in new case supplement.

II. OTHER NON-PBSO RELATED COMPLAINTS

6. Case No. 2014000865 - Jacksonville IL PD referred to by PBSO
7. Case No. TBD - FBI referred by Jacksonville PD who claimed crime was Federal and that PBSO was responsible for reporting but gave Complainant information to contact them.

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Complainant contacted the FBI and the FBI asked why PBSO was not contacting them directly and forcing Complainant to contact them as it was PBSO's obligation and duty to join agencies in crimes that were related to the nexus of events they were investigating if necessary. Complainant contacted PBSO and asked them to contact FBI as the FBI had requested, which they agreed to do regarding an Insurance Fraud, Bank and Trust Company Fraud, Interstate Mail and Wire Fraud and more.

8. Case No. 2014-015-141 - Boca Raton PD regarding Trust of Children fraud and alleged theft of properties. Complaint referred to Boca PD by PBSO who stated they had no jurisdiction. Complainant went to Boca PD who stated PBSO did have jurisdiction and questioned why PBSO had not contacted them and sent Complainant to them when PBSO and Panzer had ongoing investigations into related matters.

III. SUMMARY OF SPECIFIC DEFECTS IN THE "INVESTIGATION" (NOT AN EXHAUSTIVE LIST)

9. No Interview of Judge Colin or Astride Limouzine etc of the West Palm Beach County Court was done despite a confirmed fraud upon and in the court - IA Needs to Start here with proven Fraud on Court, Fraud in Court and alleged Fraud by Court investigated fully.
10. Report Does Not Detail who Judge Colin or his chambers spoke with at PBSO, when informing PBSO that he would handle the criminal aspects of the fraud on his court by his court appointed officers.
11. No Interview of Attorney Donald R. Tescher, Esq. was done yet his office is directly involved in the filing of multiple fraudulent documents with the courts and others and his partner Attorney Robert L. Spallina, Esq. Obstructs Justice by failing to admit to the Fraudulent document alteration he did of Shirley Bernstein's Trust in the first interview with PBSO in relation to Tescher & Spallina, PA employee Kimberly Moran's investigation that led to her arrest for fraudulent notarizations and admitted forgeries;
12. Detectives do not ask Jill Iantoni or Lisa Friedstein about the Jewelry and Personal Properties alleged stolen with them as suspects in a related investigation Miller directs to be filed separately, regarding properties valued in millions of dollars while these same people are interviewed on other topics;
13. Detectives do not ask Attorney Alan Rose, Esq. or Ted Bernstein about the Tangible Personal Property (TPP) items alleged stolen by them and reported to PBSO and Panzer does not ask either Rose or Ted about these crimes or about Ted's acting as an alleged fraudulent imposter

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Trustee in the 2012 Amended & Restated Simon Bernstein Trust, as reported by not only Complainant but by two attorneys at law, including the Personal Representative of the Estate, Brian O'Connell, Esq.;

14. No Interview of Pam Simon Bernstein at all;
15. No interview of Attorney Brian O'Connell, Esq. the PR of the Estate of Simon Bernstein despite Complainant repeatedly reporting his knowledge of certain events to detectives;
16. No interview of Attorney Steven Lessne, Esq. who has tendered alleged fraudulent documents to the Court. These documents alleged to be fraudulent for not only witness Traci Kratish but Eliot and Candice Bernstein;
17. No interview of William Stansbury, a creditor to the Estates and Trusts of Simon Bernstein who has critical knowledge of many of the events in the case as former friend and associate of Simon Bernstein who is also the alleged Personal Representative and Trustee for Simon and Shirley prior to the alleged crimes to change documents and remove him;
18. No interview of Attorney Peter Feaman, Esq. Stansbury's attorney who has alleged that Ted Bernstein has acted Fraudulently in a civil case where Stansbury has potential creditor claims against the estates and trusts and where Complainant has filed information with PBSO that clearly shows a pattern and practice of several defendants conspiring to commit creditor fraud;
19. No Interview of Maritza Puccio on alleged murder reported by Ted Bernstein and Rachel Walker to PBSO or interview her about anything at all despite her being mentioned throughout the report by multiple witnesses and due to her involvement in other reports as a central party;
20. No interview of Walt Sahm another business associate of Simon Bernstein with a wealth of knowledge;
21. No follow up with Attorney Spallina after he confessed to fraudulently altering a trust document. When did he first meet Eliot/Candice? etc as Eliot and Candice make Statements that they never met Spallina until after Simon Bernstein passes away in Sept. 2012, yet Petitions are filed with the court with their names and Spallina's name as Witness / Notary in 2010 regarding the alleged Stanford Trustee switch to Oppenheimer when Stanford was taken over by a Federally Appointed Court Receiver for running a Ponzi Scheme, yet still no followup by Detective Panzer with Spallina regarding any of these matters. Eliot and



Candice have stated to PBSO that they never signed such documents with Spallina or without him, there are other significant defects in the documents in regard to witness Kratish.

22. No review of Attorney Work Diaries or Logs or Business Records of Tescher & Spallina, PA, Attorneys Robert Spallina and Donald Tescher, their legal assistant / notary public Kimberly Moran, were demanded to be produced despite admitted crimes of forgery, fraudulent notarizations, fraudulent alterations of trust documents, submitting fraudulent documents to a court of law and more;
23. No review of Court Employees Work Diaries or Logs or Court Records of Judge Colin, Judge David E. French, their legal assistants were demanded to be produced despite admitted crimes of fraud on the court, issuing false papers, forgery, fraudulent notarizations, fraudulent alterations of trust documents, obstruction, submitting fraudulent documents to a court of law and more;
24. Traci Kratish, Esq. & CPA where she is both a CPA and Attorney at Law, says she did not start at her job with Simon Bernstein until after the alleged Sept. 7, 2006 Trusts for the children were alleged dated and signed yet Det Panzer's Interview does not answer how the Trust got done then prior to her employment, or who created the trust (as it is missing any identifying markings, ie law firm name, file ref numbers, etc.) Kratish further states to Panzer she was not the Trustee pre-Stanford Trust Company (part of the Allen Stanford Ponzi companies) and has no independent recollection of this document being done, which statements completely refute statements made and documents filed by Alan B. Rose, Esq., Steven Lessne, Esq., Tescher and Spallina and confutes their entire story; this stands as Reasonable Cause to at least investigate further, yet Panzer rushes to close the case when Kratish's statements seem to demand further investigation.

IV. BACKGROUND INFORMATION

25. Simon Bernstein passed away on 9/13/2012, the initial complaint initiated Case No. 12121312 by his son Ted Bernstein was of murder via poisoning by his girlfriend, Maritza Puccio, the officers responded on 9/13/2012 hours after his passing. Ted on that same day his father passes in addition to contacting PBSO to report possible murder also opens a Coroner Autopsy claiming possible murder of his father.

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- a. The case is currently misfiled and closed by PBSO and was docketed with PBSO as a hospital maintenance record check and was not booked as a possible murder with multiple parties alleging such.
- b. No coroner heavy metal test to determine if Simon was poisoned was done initially by the Coroner and when over a year later one is completed at Complainant's request, it comes back and has elevated and reportable toxicity of three toxins, including high arsenic and cadmium.
- c. No investigation or questioning of Simon's girlfriend Maritza Puccio was done, no follow up by Sheriff officers as claimed by them at initial intake at Simon home, no evidence gathered. No contact with Coroner to run a poison screening by PBSO despite several witnesses, primarily Ted Bernstein and Rachel Walker stating they thought he was poisoned by his girlfriend.
- d. That a Holographic Will, see @

<http://iviewit.tv/Simon%20and%20Shirley%20Estate/2012%20Simon%20Holographic%20Will%20Maritza%20Puccio%20Life%20Insurance%20JP%20Morgan%20Tele.net.pdf>

was found in the production documents turned over by Spallina and Tescher when they were removed from the court proceedings and the document shows that only days before his death Simon was fearful that something could happen to him and his girlfriend and apparently drafted a Will type document without consulting with his estate planners Tescher and Spallina. Despite possessing this document the day Simon died, neither Ted nor his counsel tendered the document to PBSO investigators as a possible motive for his murder or evidence that Simon was afraid something was about to happen to him.

- e. That in a Deposition, see @

Pages 94-122

www.iviewit.tv/Simon%20and%20Shirley%20Estate/20150506%20Ted%20Bernstein%20Deposition.pdf

in a Federal Court Case, Ted Bernstein stated he did not contact PBSO regarding a possible poisoning, nor the Coroner, despite PBSO records which reflect differently in Case No. 12121312. While this information has not been tendered to PBSO at this

time, again there is now probable cause to determine if Ted did not contact PBSO and the Coroner as stated in the PBSO report and contradicted in deposition, who did and when.

26. After Attorneys at Law and Co-Trustees and Co-Personal Representatives, Robert Spallina, Esq. and Donald R. Tescher, Esq. refused to give Complainant estate and trust documents they were required by law to give him as a beneficiary and guardian of beneficiaries under the alleged estate documents, Complainant was forced to retain counsel, Christine Yates of Tripp Scott to demand the documents and records and when they are received by Complainant and his counsel they discover fraudulent and forged documents and other evidence of fraud, fraud on a court of law and more and thus Complainant files a report for a multitude of crimes to PBSO with multiple crimes alleged against multiple parties. The crimes alleged, include but are not limited to:
- a. Fraud against beneficiaries of the Estates and Trusts of both Simon and Shirley Bernstein;
 - b. Fraud on the West Palm Beach County Probate Court and Beneficiaries of the Estates and Trusts;
 - i. Submission of fraudulent documents to the court via mail and wire fraud;
 - ii. Simon and Shirley Estates and Trusts document frauds;
 - iii. Children's Trusts fraudulent documents;
 - iv. Fraudulent Signatures of Complainant and Wife;
 - v. Fraudulent Waivers by 6 parties that are later proven by PBSO to be forged and fraudulently notarized as well - Set 1;
 - vi. Fraudulent Waiver and other documents submitted to Palm Beach County court to close the estate of Shirley Bernstein by Simon Bernstein, AFTER HE WAS DECEASED!;
 - vii. The use of Simon Bernstein POST MORTEM to close the estate of his deceased wife Shirley Bernstein, while Simon was acting as Personal Representative while dead. Spallina and Tescher used Simon to close the estate of Shirley by submitting fraudulent documents to the courts and others knowing Simon was deceased;

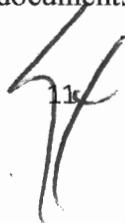
viii. This document fraud and identity fraud was part of a further complex fraud on beneficiaries and further fraud through use of the court, in order to seize Dominion and Control of the Estates and Trusts of Simon and Shirley. With the fraudulent documents and control they then are alleged to have changed Trustees and Personal Representatives falsely giving Ted Bernstein Fraudulent Fiduciary Roles in Shirley Bernstein's Estate and Trusts and Spallina and Tescher similarly fraudulent Trustee Roles in Simon Bernstein's Estates and Trusts. The gaining of the fiduciary roles fraudulently was in order to steal assets of the Estates and Trusts and prevent beneficiaries access to the financial records and properties. These fraudulent documents were then used to commit a host of further frauds and felony misconduct and covert assets illegally some already reported and some still unreported to PBSO but all remain uninvestigated and further hampered by the improper closing of the matters by Detective Panzer, again further derailing due process and procedure.

c. Fraud By Court

- i. There is new alleged evidence of Fraud By the Court by Judge Colin and David E. French but Panzer refuses to intake and states PBSO does not investigate Judges;
- ii. Detective Miller and Groover fail to investigate the court or judges despite their direct involvement and evidence held by the courts in the matters regarding the frauds on the beneficiaries and others that used the courts to facilitate the crimes committed by the fiduciaries and attorneys at law involved.

d. Financial Crimes Reported

- i. Theft of Tangible Personal Properties of Estates and Trusts of Shirley and Simon Bernstein;
- ii. Theft of assets of Simon and Shirley Bernstein Estates and Trusts (alleged b/w 30-100 million dollars);
- iii. Illegal Sale of Assets and Distributions of Shirley Trust assets through fraud. Including fraudulent tax documents used to sell a Condominium of Shirley's.



- iv. Bank Fraud - Legacy Bank - use of Simon accounts Post Mortem by Rachel Walker, Spallina and Tescher et al.;
- v. Insurance Fraud against beneficiaries of an insurance contract. This crime evidenced to PBSO includes Spallina signing a death benefit claim shortly after Simon died in efforts to get a policy death benefit paid to his law firm by impersonating a bank/trust officer of LaSalle National Trust Company and signing the form as the Trustee of a Trust he claims never to have seen or possessed. The insurance death benefit claim was denied and has led to a further federal lawsuit that is alleged to now be a fraud on a federal court. It should be noted that despite claims that Simon was murdered, Spallina failed to notify the insurance carrier of the alleged murder claimed by his client and close personal friend Ted Bernstein when filing for the benefits fraudulently.
- vi. Commercial Trust Company Fraud of LaSalle National Trust, NA involving Insurance Fraud against Heritage Union Life Insurance Company, Jackson National Life and others;
- vii. Commercial Trust Company Fraud on Wilmington Trust Company involving 3 million dollars missing from Trust account, still not investigated as information was refused by Panzer to be docketed for several months;
- viii. Commercial Trust Fraud involving Complainants three minor children involving Stanford Trust Company (formerly Allen Stanford Ponzi Scheme owned), JP Morgan and Oppenheimer Trust Company of New Jersey);
- ix. Interstate Mail and Wire Fraud involving Insurance Fraud and Children's Trust Fraud;
- x. Document Forgery and Fraudulent Notarizations - Multiple instances above and beyond those prosecuted against Moran and admitted to by Spallina;
- xi. Felony criminal breaches of fiduciary duties by fiduciaries of the estates and trusts and their counsel;
- xii. IRA Fraud;
- xiii. Home Mortgage Fraud;
- xiv. Home Sale Fraud;
- xv. Multiple Securities Frauds;



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- e. Extortion of Complainant and his family; and
- f. Fraud on a Federal Court regarding Insurance Theft

27. Governor Rick Scott's office Notary Public division reviewed fraudulent notarized estate documents for investigation and disciplines Tescher & Spallina PA's Legal Assistant/Notary Public Kimberly Moran and revoked her license and turned the matter over to PBSO for criminal investigation as fraudulent notarization is involved and admitted.

- a. Moran states to Governor Rick Scott's Notary division she only fraudulently notarized 6 documents for six separate parties, including for Complainant and **Post Mortem** fraudulent notarization for Simon.
- b. Detective Miller zeros the whole case in on only the series of six forged and fraudulently notarized documents done by Moran and with irrefutable evidence presented by Complainant and wholly ignores investigating multitudes of other evidence of the criminal acts presented to him and he states he will get to all those later.
- c. Miller repeatedly initially tries to state that the Florida Bar will handle criminal complaints against lawyers involved and sway Complainant to file bar complaints but complainant reminds him that the Florida Bar has no jurisdiction or rights to investigate criminal felony misconduct committed by Florida Bar Members and Complainant demands PBSO further investigate the lawyers and other crimes in addition to those presented against Moran.
- d. PBSO investigates Moran and she admits to not only fraudulent notarizations but to now **FORGING** the six separate documents in addition to fraudulently notarizing them, including **Post Mortem Forgery** of Simon Bernstein's signature and her statement to PBSO contradicts her statement under penalty of perjury given to Governor Rick Scott's office.
- e. Spallina's statements to PBSO in the Moran investigation are also later learned to be perjured when he later admits that he also committed fraudulent acts to detectives, separate and apart from those of Moran and failed to tell them this at their first interview where the law firm was found transacting the Moran documents to the West Palm Beach County Court via mail and wire and more.



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28. Det. Miller contacts the law firm that Moran worked for and the firm that filed the forged and fraudulently notarized documents with the court, Tescher & Spallina PA, and investigates ONLY Spallina, when Complainant has informed officers that Tescher is the main suspect and Spallina is only a junior underling of Tescher, who was the main contact of Complainant's father and mother and close personal friend and business partner with Ted Bernstein.
29. Tescher and Spallina are not only attorneys in these matter but have also acted as Fiduciaries through an alleged fraudulent trust and will alleged signed only days before Simon Bernstein passed making them Co-Trustees, Co-Personal Representatives, Attorneys for themselves as Co-Trustees, Co-Personal Representatives, Attorneys for Ted Bernstein as alleged Personal Representative and Trustee of Shirley Bernstein's Estate and Trust.
30. Complainant notifies detectives that the documents used to gain fiduciary Dominion and Control of the Estates and Trusts of Simon and Shirley are all fraudulent and were allegedly signed only days before Simon passed while he was under grave duress for sudden and inexplicable mental and physical problems (may have been to elevated poison levels found in Coroner's report). Gov. Rick Scott's Notary Division has also discovered the Will and Trust done weeks before his passing were also improperly notarized and disciplined the notary and yet PBSO has done no investigation of these facts and in fact avoided this entirely.
- a. Spallina states in his interview with Detectives that the Moran documents are the only fraudulent documents he is aware of both to investigators and the courts and states he was unaware of Moran's actions.
 - b. Moran is charged with 1 count of fraudulent notarization.
 - c. After her prosecution Miller then tries to close whole case and dismiss multiple other crimes that were wholly uninvestigated including fraud on a court by Spallina, Tescher and others, including those discovered by Judge Martin Colin, including using a deceased person to falsely deposit court documents and have a deceased Simon close his deceased wife's estate as part of a fraud to Seize Dominion and Control of the Estate and trusts and change beneficiaries and other mentioned herein.
 - d. These other documents and crimes are wholly NOT related to Moran documents or crimes yet are attempted to be swept under the rug with her investigation.

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31. Miller states he contacted Judge Colin and Judge will be handling investigations of other crimes and thus he is shutting down all investigations of all other matters and Complainant protests and contacts IA and Captain Carol Gregg to have the case reopened and all the other matters investigated properly.
- a. Complainant complains that Judge Colin and parties at his chambers interfered with due process and obstructed justice by interfacing with PBSO detectives and perhaps others. Miller states Judge will handle investigation of other crimes and PBSO will close their case and await Judge Colin's direction as he has more authority than PBSO.
 - b. Complainant states to Miller that Judge Colin and Judge David E. French and their courts may have to be investigated as crimes and multiple ones were committed in their courts and Complainant states Colin and French are at minimum material and fact witness.
32. Miller then rushes to close Moran without giving Complainant time to respond to Moran and Spallina information garnered from their interviews, where it is later discovered upon review of the report that both Spallina and Moran perjured themselves in multiple instances during interview and Moran statements to Governor Scott office and PBSO conflict. Miller refuses to take information regarding their perjured statements and reinvestigate based on this.
- a. Miller however takes their word that Moran documents were only crime and attempts to close the entire case without giving Complainant right to respond, which closure would have also closed and buried the other non-Moran related crimes brought to PBSO.
33. IA and Captain Carol Gregg force other case materials left uninvestigated to be re-opened but not under the same case number but a new supplemental case (the one being reviewed herein) based on the other materials and allegations not investigated in the Moran Case.
34. Miller et al. under new case now investigate Spallina and bring him in again for interview for his involvement in the other fraudulent documents given to PBSO with the Moran documents and questions him regarding some of them.
- a. Spallina then admits to fraudulently altering a Shirley Bernstein trust document and distributing such via mail and wire to attorneys at law and others to perpetrate a fraud of changing beneficiaries on a deceased person's irrevocable trust that had been

irrevocable for over two years to benefit his client and close personal friend Ted Bernstein.

- b. This fraud and admitted fraudulently altered estate documents lead to estate assets being transferred to improper parties and damages other parties involving a 1.6 million dollar asset (additional documents showing tax fraud and fraud regarding the sale and transfer of the asset are also submitted to PBSO).
35. Miller interviews Ted and Alan B. Rose, Esq. and new crimes are revealed but uninvestigated at this time and PBSO has not yet taken information from complainant regarding these crimes and has refused repeated requests, this may further harm Complainant especially where Statutes of Limitations may apply and cause damage to Complainant from failure of PBSO to properly docket criminal acts timely.
 36. Miller fails to investigate Tescher and others involved in a multitude of crimes alleged.
 37. Miller, Groover et al. then in an interview tell Eliot and Candice Bernstein that someone had altered Shirley Trust documents and initiated a fraud on beneficiaries.
 - a. Miller states he is leaving investigation with Groover as they were both suddenly promoted and introduces Eliot and Candice to Detective Andrew Panzer who had been on a ride along with Detective Miller at a prior interview (believed to have been a member of the Florida Bar) and states he will be taking over criminal investigation as Miller and Groover state they have recently received promotions.
 38. Spallina statements and admission of felony fraudulent alteration of a Shirley Trust and transmission of these documents via mail and wire are absolute irrefutable evidence of fraud and beyond probable cause of felony crimes but remain uninvestigated or sent to State Prosecutors at this time. Miller and Groover state Panzer will handle the Spallina matter forward but Panzer then refuses and states even in his report that he failed to investigate these and refused to investigate the crimes Miller and Groover were working on at the time of their sudden departure from the cases. Panzer attempts to claim that they did not find probable cause in the crimes they were investigating and so refused to deal with the open issues in efforts to again bury the crimes. This is a major dereliction of duties and may constitute aiding and abetting and misprision of felonies.
 39. Complainant states to Miller, Groover and Panzer that there are multiple new criminal acts uncovered via the Court Ordered Production documents of Tescher and Spallina after they

were removed after their admission of fraud and reports some of them already discovered at that time that appear fraudulent, including three trusts for his children where evidence of further fraud is discovered.

40. Complainant also produces further documents showing LIFE INSURANCE FRAUD whereby Spallina filed false claim for insurance benefits, immediately after Simon died, acting in false capacities and failed to inform insurer at time that autopsy for possible murder was under way.
 - a. Miller et al. tell Complainant to contact Jacksonville, IL PD regarding the insurance fraud because Spallina sent the fraudulent documents to Heritage Union Life in Jacksonville and thus that PD dept had jurisdiction not PBSO.
 - b. Jacksonville PD are confused why PBSO has referred complainant instead of contacting them directly and state that PBSO absolutely has jurisdiction as they are investigating related matters.
 - c. Jacksonville PD tells Complainant to have PBSO contact him and that from his view the crimes should be brought by PBSO to Fed's due to Federal nature of several of the insurance criminal allegations.
 - d. Det Miller and Panzer state they will seek a federal agency and contact for the Insurance Fraud and other crimes related to the insurance fraud that they all now feel is a federal matter. Despite Complainant's repeated request for the contact Miller and Panzer evade ever taking the crime to federal authorities. Panzer in his report makes reference to Federal agents but states he is not sure where it would go?
41. At the first interview with Panzer he states he needs a few weeks to get his hands around the prior investigations and some of the new crimes alleged.
42. Panzer first attempts to claim that Miller and Groover's supplemental complaint and investigations were closed and he was opening a new case strictly on the children's trusts and he wanted to only start with that information and not other new case information relating to crimes the Bernstein's were attempting to report.
43. Panzer refused repeatedly to take other criminal acts discovered information and evidence and make them part of the ongoing investigation, which crimes (as indicated in his report) still remain not included or investigated at all, as he refused repeatedly to intake the matters as well as evade dealing with anything that remained ongoing in Miller and Groover's

investigation, including the arrest of Spallina who admitted to Fraudulent Alteration and Transmission of a Shirley Bernstein Trust document that fraudulently Altered Beneficiaries and converted illegally trust funds to improper beneficiaries.

- a. Complainant in writing via email to Panzer and others protested Panzer's attempts to distance himself from the matters Miller and Groover were investigating and which were not closed and stated that Miller and Groover had not closed the case, had never stated they had no probable cause in the matters and Panzer's statements to such effect were false. Complainant sent letters confirming these conversations with Panzer to Panzer at his PBSO email regarding his attempt to derail the ongoing investigations.
 - b. Panzer was not successful in closing the Miller Groover case cited herein and instead added the new children's trust matter to the ongoing investigation.
44. Panzer then stated he would get in touch with key witness in the children's trust cases and interview one of the witnesses provided and would focus first on this crime and this one witness alone, which again, Complainant protested. Other witnesses are also given to Panzer, whom are believed at this time not to have been contacted.
45. Panzer was invited to attend a Court ordered RE-INVENTORYING of estate assets alleged missing and stolen at Simon's home at 7020 Lions Head Lane in Boca Raton and invited to come witness the procedure in relation to Estate Personal Property/Jewelry Theft Case and relating to new crimes alleged against Alan B. Rose, Esq. and Ted Bernstein and others, including further fraud on the court but refused and failed to attend. The Jewelry and Theft case listed in the related cases to this one above was opened because Det Miller refused to make it part of the supplemental complaint and forced Complainant to file new complaint with PBSO to separate that crime, again separating this crime from all of the crimes which should all be related under one case that starts with the alleged murder of Simon.
46. Panzer then sent Complainant to Boca Raton PD to report new evidence and crimes regarding missing Estate Assets newly discovered and perpetrated by Tescher, Spallina, Ted and Rose et al. Information was given to Panzer that they lied to Colin in court and now new assets were missing. Eliot and Candice Bernstein then went to the Boca PD (case number is listed in related cases above) and Boca PD asks Eliot and Candice why PBSO is sending the



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case to them when PBSO has jurisdiction and ongoing investigations and the case is sent back to PBSO but remains uninvestigated and undocketed by Panzer.

47. Panzer when later contacted regarding the status of the investigation into the Children's trusts started in Jan. 2015 stated it was now tax season and he would be waiting to interview the witness who is Attorney and CPA after such time and further delays ALL investigations hinging on this interview.
48. Complainant learns that witness is meeting with Panzer.
49. Complainant informs Panzer that Judge Colin may need to be investigated as suspect and at minimum as a witness to certain alleged crimes and Panzer states PBSO does NOT investigate judges, he states he is going to tell EIB who does but fails to ever notify him of who does and refuses to intake complaint against Colin for alleged Obstruction of Justice, Aiding and Abetting, Fraud by the Court and more and states he may close case based on Children's Trust investigation alone.
50. Complainant protests Panzer's attempt to close case without giving Complainant a chance to respond to witnesses' statements and documents or intake the new crimes discovered which have not been documented officially in over a year by PBSO despite repeated requests for PBSO to intake them.
51. Panzer had a bizarre meeting as described in his report with suspect Alan B. Rose, Esq. at his office where he is given alleged new documents in the children's trust case (supposedly missing for eight years that Rose suddenly finds the day before Panzer's interview with one of the key witnesses that are alleged to FIX certain of the defects alleged as criminal in the documents Complainant turned over to detectives that were posited with the court by Spallina and Steven Lessne, Esq.. Yet it is unclear if Panzer took possession of these newly discovered documents Rose presented him to analyze them forensically?
52. Detective Panzer also began a series of calls whereby he was not putting the information on the record and was driving during the calls and attempting to make statements that were not entered into the record. Complainant felt very uncomfortable about this break from traditional procedure whereby the information was not being officially recorded into the record. It should be noted that Panzer was also upset with Complainant that he had copied his emails to him to federal judges, lawyers and others with interests in the matters and demanded Complainant not copy anyone or record his calls.

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53. Panzer further repeatedly stated he did not know probate and estate law and statutory codes well and did not understand much of what was being complained about yet it is believed he engaged no other support or expert help.
54. That three years have almost passed since Simon Bernstein's death and the main crimes alleged and the main suspects complained of have EVADED investigation and prosecution with the help of PBSO officers, as the crimes have been buried, witnesses failed to be contacted, suspects not contacted or questioned, admitted felony crimes WHOLLY ignored and more.
55. That Complainant is alleging that PBSO through this misconduct has in fact AIDED and ABETTED and OBSTRUCTED JUSTICE in numerous instances of blatant misconduct, misprision of felonies and more.
56. That Complainant is seeking the cases again be reopened until each and every crime is fully investigated and resolved and all witnesses are contacted and new crimes docketed properly and old crimes investigated to completion.
57. That Complainant is seeking the cases once reopened have federal agencies join the investigations or wholly take them over and include investigation of all attorneys, judges and PBSO officers involved in this criminal misconduct involving the handling of these complaints.

V. REVIEW OF CASE REPORT 14029489

58. That upon initial receipt of Detective Panzer's case report on 7/24/15 a multitude of errors, misstatements, mischaracterizations of facts and complete dereliction of duties in regard to multiple crimes reported is evidenced in Detective Panzer's rush to close the case prior to finishing a thorough investigation and knowing he was being asked to freeze on further investigation as Complainant informed him he was going to have his work reviewed by Captain Carol Gregg and Internal Affairs as noted in his report just hours before it appears he rushed to close the cases instead of waiting for the review.
59. Detective Panzer closed the case with many open criminal acts alleged that were never fully investigated or closed by prior detectives or himself that he was to come in and replace and finish the work. Instead Panzer focused on a singular new crime alleged and refused to even docket other new crimes which remain unreported and docketed properly and timely due to his refusals to intake them for almost a year. Panzer closed the issue of the children's trust

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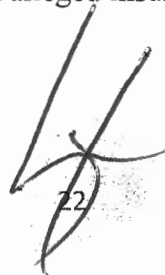
prematurely without allowing Complainant to respond to his investigation matters and with the closure of the children's trust case he tries to close out almost three years of work on many crimes that includes admissions of felony crimes by attorney Robert Spallina, Esq. and more, without a mention of any of these in his report.

60. Panzer as witnessed in his report did not do a single thing on the crimes that were being investigated prior to his insertion by the former agents assigned, Miller and Groover who were removed after similar complaints for dereliction of duties were filed against them and had not closed or completed their investigations into several felony crimes evidence was submitted to them for investigation. As indicated in the closing report of Panzer, none of these crimes were resolved at the time they were removed and it was conveyed to complaint that Panzer would be taking them ALL over.
61. At the time of Miller and Groover's departure, Complainant had come into a mass of new documents from the Court Ordered production documents of Donald Tescher and Robert Spallina and Miller and Groover stated they were not going to handle the new information relating to the new crimes discovered as Panzer would intake all of that information and put it in the ONGOING investigation he was taking over in whole.
62. Panzer attempts to evade intake or investigation of attorneys at law and judges where new crimes have been alleged and this attempt to close the case PREMATURELY is in part the same misconduct that led to the initial IA complaint cited herein against Miller and Groover. That complaint led to the supplemental report being opened to investigate the plethora of crimes alleged and evidenced and admitted to that were attempted to be closed WITHOUT INVESTIGATION by closing the Moran case after her arrest. This Supplemental case was opened BEFORE Panzer's involvement. The reason a supplement was forced open was that Miller and Groover had attempted to close the entire case based only on the outcome of the Moran arrest for 6 forged and fraudulently notarized documents and bury a mass of other crimes they failed to investigate despite evidence given showing the various crimes and constituting in each instance probable cause for further investigation.
63. That Panzer did not contact many of the witnesses to the crimes Complainant gave to him and rather "cherry-picked" parties involved and relied in his report on some who are complained about as suspects in the crimes, while wholly ignoring other credible and relevant witnesses who have valuable information. In fact, much of his case report is based

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on claims by a one Rachel Walker, who immediately after Simon died voluntarily committed herself after claims of suicide to friends and family to a drug rehabilitation program in California for prescription pill abuse, alcoholism and other illegal drugs and suicidal tendencies.

64. That upon Walker's return from treatment she suddenly took employment with Ted Bernstein in the insurance business shortly before abruptly moving out of Florida to her home in the East Coast claiming she was suicidal again.
65. That Walker's statements in Panzer's report are fraught with perjured statements in contradiction of evidence supplied to investigators, further open avenues for investigation and where Detective Panzer failed to question Walker about crimes she was directly implicated in in the complaint information, including fraud upon Legacy bank in using a deceased person's account without authorization Post Mortem and more.
66. That it is also believed that Walker has a personal relationship with Detective Miller that started prior to Simon's death when he Miller was called to the Bernstein home that is not mentioned in the report.
67. That Maritza Puccio, a central witness in these matters and mentioned throughout the report and reported by Ted Bernstein and Walker and others to have possibly murdered Simon Bernstein was never contacted for questioning of her side of the allegations against her and statements used against her in the report and this is another shortcoming of the Panzer report.
68. That another large section of Panzer's report relies upon an email from attorney Alan B. Rose, Esq. who is counsel for Ted Bernstein in civil matters and who Complainant has alleged multiple felony criminal acts against in conspire with Ted, Tescher and Spallina that are reported since the beginning of the PBSO investigation and while Panzer and Rose attempt to build a story on the investigation of the children's trust accounts in the report, Panzer fails to ask Rose about ANY allegations alleged against him by Complainant where Rose is a direct suspect in several alleged crimes.
69. Detective Panzer is given information by Complainant in a letter from attorney at law, Peter Feaman, Esq. that Ted Bernstein as Fiduciary and Alan Rose his attorney are acting improperly in proceedings involving an alleged insurance fraud and more, see @



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<http://iviewit.tv/Simon%20and%20Shirley%20Estate/20141216%20Attorney%20Peter%20Feaman%20Letter%20to%20Attorney%20Personal%20Representative%20Brian%20O%27Connell%20re%20Ted%20and%20Alan%20Conflicts.pdf>

70. Detective Panzer is given information by Eliot in the form of court submission by attorney at law O'Connell that show that Ted Bernstein is acting and Alan Rose are acting illegally, which states in part, "AFFIRMATIVE DEFENSE 1. First Affirmative Defense- Lack of Standing- Ted Bernstein lacks the requisite standing as **he is not validly serving** as Trustee of the Simon Trust, is not a beneficiary of the Simon Trust, and is not representing any minor child that is a beneficiary of the Simon Trust."

See @ Page 7

<http://iviewit.tv/Simon%20and%20Shirley%20Estate/20150217%20Answer%20%20Affirmative%20Defenses%20O%27Connell%20States%20Ted%20is%20NOT%20VALID%20TRUSTEE.pdf>

This statement by attorney at law O'Connell to a tribunal states that Ted Bernstein is acting in a non valid fiducial capacity as Trustee of the Simon Bernstein Trust. Tescher and Spallina fraudulently appointed Ted successor upon being removed from the proceedings after confessing to alteration and dissemination of Shirley's Trust documents to PBSO.

Whereby Ted was Spallina and Tescher's client whom they committed the crimes to benefit in addition to the benefit they gained and by appointing him illegally they ensured that their crimes would be covered up and continued, which has been the result.

71. The transfer of trusteeship by Tescher and Spallina to Ted was done illegally despite the fact that the trust that was drafted by Spallina and Tescher precludes related parties from being Successor Trustee and where further Ted Bernstein is considered predeceased for all purposes of all of the Simon and Shirley Bernstein trusts and thus Ted Bernstein is impersonating a Trustee. Information regarding these crimes was additionally discovered and waiting to give Detective Panzer since his first day taking over the investigations of Miller and Groover.
72. Factually, Panzer attempts to dismiss this information alleged by two South Florida Florida Bar Members, O'Connell and Feaman (who are duty bound to report the misconduct of other Florida Bar Members and Fiduciaries) and where Panzer refused to make this information part of the record stating it was not related to what he was investigating with the children's

trusts, this despite the fact that the allegations are against Rose and Ted Bernstein whose statements he relies on heavily in his report to close the case. Again, while interviewing and meeting with Rose, Panzer fails apparently to ask any questions regarding these alleged crimes.

73. The allegations again not made by Complainant but promulgated instead by TWO licensed attorneys at law that are independent of Complainant and whose clients have interest in the court matters and these evidence that Rose and his client are acting in a Federal and State Civil case in violation of ethics rules, fiduciary duties and LAW, including allegations that Ted is fraudulently acting as a trustee in Simon's trust with the help of his counsel Rose and this certainly stands as probable cause for further investigations.
74. When Pazner was confronted with Simon Bernstein's Heavy Metal Poison results coming over a year after his death and elevated in three poisons, Arsenic and Cadmium included, Detective Panzer stated Complainant's father was old and probably ate too much chicken soup like most Jews with clogged arteries and most likely why he died. He stated some of Complainant's father's arteries were blocked at 90% or more but this was only true as the ones he was referencing were bypassed years before.
75. Simon's heart checked out fine at the hospital the night he died (they had run full heart tests the day he died thinking originally his condition was related to heart and ruling that out the night he died. Similarly months earlier at a top NY cardiologist his heart checked out fine.
76. Complainant does not believe Panzer has the requisite medical background to make medical decisions, especially where toxicity results are elevated in a person who was claimed to have been poisoned. In fact statements made by Walker in Panzer's report show that Simon Bernstein was acting very strange in the weeks leading up to his death. Complainant further stated that Simon Bernstein was having medical and psychological problems that were being investigated medically in the weeks before his death. Certainly this appears probable cause for possible reinvestigation of the original alleged Murder complaint made by Ted Bernstein and Rachel Walker regarding poisoning by Maritza Puccio but may now involve other suspects who were involved in the fraudulent activities.
77. That Panzer refused to intake complaint information regarding Judge Martin Colin and Judge David E French and stated to Complainant's wife that PBSO does not investigate judges for

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felony criminal acts alleged against them, he was going to tender the department that does to Complainant and never did prior to rushing to close his investigation.

78. That it has come to the attention of Complainant the PBSO Sheriff Rick Bradshaw and Judge Martin Colin may have a close personal relationship and if so, this needs also to be investigated and fully disclosed if there was any contact between the two of them since the beginning of the investigations on any matter related to these cases and this would be potentially critical to understanding how the case investigations have been derailed for almost three years in efforts to protect the attorneys at law, fiduciaries and judges involved from investigation and prosecution for alleged felony criminal misconduct.
79. That Panzer, in two instances referred criminal matters submitted to PBSO to other investigatory agencies claiming PBSO did not have jurisdiction and sent Complainant on a wild goose chase through the Jacksonville, IL . PD, the Boca Raton PD and the FBI and where each agency when contacted by Complainant was asked why PBSO would refer Complainant to their agencies when PBSO should be the ones contacting them as they had jurisdiction and an obligation to join other agencies where necessary and in each case Complainant was referred back to PBSO to ask them to contact the agencies. Miller and Panzer from the report appear to have not done this in each case where Federal authorities should be joined and in fact Panzer claims in the report to not know what agency federally would handle the crimes, yet no efforts appear to have been made to contact anyone else regarding these crimes and thus may constitute further aiding and abetting and misprision of felonies..
80. Panzer cites in his report testimony of suspects involved that assets of the estates were taken by suspects were converted improperly to avoid creditors of the estate, this is criminal creditor fraud, that materially affects the creditor William Stansbury and yet Panzer does not contact Creditor William Stansbury nor his lawyer Peter Feaman, Esq. despite Complainant providing their numbers repeatedly to detectives as witnesses to many events and as victim of crimes learned of through the report and other evidence.
81. After review of Detective Panzer's work there are multiple misstatements that prejudice the cases further and have need to be further investigated as to their accuracy and impact on the original alleged crimes that Complainant will provide once it is established by IA how to proceed forward.

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VI. REVIEW OF CASE REPORT 13097087

82. Upon meeting with IA, Complainant will provide information regarding this case that will show a chain of perjured statements that are made by Spallina and Moran based upon evidence gained.

VII. ADDITIONAL CRIMES

83. There are a multitude of new crimes that PBSO has failed to take intake materials on and Complainant will provide that information to IA and for any new reports that need to be opened in the event the case cited herein is deemed closed and not reopened for any reason.

VIII. FEDERAL ASPECT OF CASES

84. That there are several crimes that mandate federal investigators to investigate and Complainant will provide PBSO IA with a list of these crimes that should be brought federal agents by PBSO.

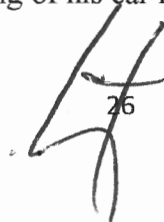
85. That as Panzer's report reflects, Complainant has been involved in a Federal RICO and ANTITRUST litigation that involves attorneys at law and judges as involved in an Intellectual Property theft of Complainant and his father's valued in the billions to trillions. That the Intellectual Properties remain suspended by the USPTO and that Complainant based on new information in this case and will be petitioning that Court for a re-opening as several of the new crimes may also be RICO and related to the prior matters, involving similar parties.

IX. CONCLUSION

That Complainant seeks to have these cases immediately re-opened and federal authorities joined in the actions and take over the investigations and review of the misconduct alleged against PBSO, as well as, investigate all the derailed crimes covered up by PBSO.

Where Panzer's sudden closure of the cases just days after being told Complainant was seeking him to halt any further involvement and that the complaints were being turned over to Captain Carol Gregg and Internal Affairs with hundreds of loose ends and crimes uninvestigated, appears a retaliatory act by Panzer in efforts to prejudice Complainant and let free the criminals complained of whose investigation was never completed.

That the closure of these cases prematurely puts Complainant and his family in grave danger of further harm (as a car bombing of his car has already been done, his father possibly

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murdered), as this abrupt closure leaves admitted felony crimes unprosecuted and further uninvestigated, admitted felons vindicated without any due process applied, victims rights denied and thus immediate actions must be taken by Internal Affairs to review the matters with Complainant with an unbiased and non-conflicted review, excluding participation by any party (Miller, Groover, Panzer, Gregg, IA former investigators, Rick Bradshaw etc.) who had any prior involvement in these cases.

That after review of the report it is clear that Detective Panzer did virtually nothing on the cases that were in progress at the time he took over and attempted instead to focus on one set of documents for seven months and in the end make a report on those that is inconsistent with evidence and witnesses. A report filled primarily with cut and paste documents from Walker and emails of Alan B. Rose, Esq. and a brief encounter with one witness. Again, as Miller and Groover attempted to do in the prior Moran case, Panzer again tries to bury the main crimes alleged and left uninvestigated in that report by attempting to close the whole case based on the children's trust documents alone and sweep the rest under the rug.

Almost three years have passed where instead of connecting the dots, which were already connected by Complainant in well documented complaints, PBSO investigators have separated the dots and tried to avoid the larger crimes at hand, overlooked key witnesses, misrepresented witnesses statements, failed to prosecute felony crimes admitted in several instances, failed to join appropriate investigators from other US and Florida State agencies and left witnesses and victims further victimized the entire time, allowing further crimes to be committed during this period and aiding and abetting and covering up of others.

Thank you for your time, effort and consideration in these matters,



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