

IN THE CIRCUIT COURT IN AND FOR THE 15<sup>TH</sup> JUDICIAL CIRCUIT IN AND  
FOR PALM BEACH COUNTY, FLORIDA

IN RE: ESTATE OF:

PROBATE DIVISION

SIMON L. BERNSTEIN,

FILE NO: 502012CP4391XXXXNB

Deceased.

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**OBJECTION TO “ACCOUNTING OF SIMON BERNSTEIN TRUST BY TED S.  
BERNSTEIN, SUCCESSOR TRUSTEE” FOR THE TIME PERIOD OF  
FEBRUARY 3, 2014 THROUGH MARCH 15, 2015**

BRIAN M. O’CONNELL, as Personal Representative of the Estate of Simon Bernstein (“Personal Representative” and “Estate,” respectively), by and through undersigned counsel, hereby files his Objection to the “Accounting of Simon Bernstein Trust by Ted S. Bernstein, Successor Trustee” for the time period of February 3, 2014 through March 15, 2015” (“Accounting,” “Trust,” and “Ted,” respectively), and objects to the “Accounting,” on the following bases, including but not limited to:

1. On or about March 30, 2014, Ted S. Bernstein served the “Accounting.”
2. The Personal Representative objects to the “Accounting” as it is ambiguous, insufficient, incomplete, and/or incorrect and seeks a more complete and detailed accounting as required under Fla. Stat. 736.08135, Fla. Prob. R. 5.346, and other applicable Florida Law and reserves his right to further object after receipt and examination of same.
3. The “Accounting” does not comply with Fla. R. Prob. 5.346(a), (b), and (c).
4. The “Accounting” does not comply with §736.08135, Florida Statutes.

5. The Personal Representative, at this time, makes the following additional general objections, and reserves his right to further object:

- a. Pursuant to Florida Statute §736.08135(1) – The “Accounting” does not adequately describe the beginning balance and does not adequately disclose the source and/or specific assets of the Trust from the date on which the trustee became accountable;
- b. Pursuant to Florida Statute §736.08135(2)(b) and Fla. Prob. R. 5.346(a)(1)– The “Accounting” fails to show all cash and property transactions and gains and losses realized during the accounting period and/or from commencement of administration;
- c. The “Accounting” does not contain a schedule of assets at the end of the accounting period as is required by Fla. Prob. R. 5.346(a)(2);
- d. Pursuant to Florida Statute §736.08135(2)(c) and Fla. Prob. R. 5.346(b)(4)– The “Accounting” fails to identify the acquisition value or carrying value and the estimated current value and does not contain the two values in the schedule of assets at the end of the accounting period. The “Accounting” fails to list known noncontingent liability(ies) with an estimated current amount of the liability(ies);
- e. Pursuant to Florida Statute §736.08135(2)(d) and Fla. Prob. R. 5.346(b)(6) – The “Accounting” fails to show significant transactions that do not affect the amount for which the trustee is accountable;
- f. The “Accounting” does not contain sufficient information to put interested persons on notice as to all significant transactions affecting the

administration during the accounting periods as is required by Fla. Prob. R. 5.346(b)(3);

- g. Pursuant to Florida Statute §736.08135(2)(e) – The “Accounting” fails to reflect the allocation of receipts, disbursements, accruals, or allowances between income and principal when the allocation affects the interest of any beneficiary of the trust; and
- h. Personal Representative objects to the Disbursement to Bruce Stone in the amount of \$7,250.00, as no substantiating documents were provided, thus, the Personal Representative reserves any and all further objections after examination of same.

6. In addition, the Personal Representative objects to the “Accounting” as no substantiating documents were provided, thus the Personal Representative reserves his right to further object after receipt and examination of same.

WHEREFORE, BRIAN M. O’CONNELL, as Personal Representative of the Estate of Simon Bernstein, by and through undersigned counsel, hereby files his Objection to the “Accounting of Simon Bernstein Trust by Ted S. Bernstein, Successor Trustee” for the time period of February 3, 2014 through March 15, 2015,” and requests attorneys’ fees and costs and any further relief deemed necessary or proper.

I HEREBY CERTIFY that a true and correct copy of the foregoing was served by e-mail service on the 30<sup>th</sup> day of, September 2015 to all on the Service List attached.

  
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