

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

PROBATE DIVISION

CASE NO.: 502014CP002815XXXXNB (IH)

OPPENHEIMER TRUST COMPANY
OF DELAWARE, in its capacity as
Resigned Trustee of the Simon Bernstein
Irrevocable Trusts created for the benefit
of Joshua, Jake and Daniel Bernstein,

Petitioner,

vs.

ELIOT AND CANDICE BERNSTEIN,
in their capacity as parents and natural
guardians of JOSHUA, JAKE AND
DANIEL BERNSTEIN, minors,

Respondents.

FINAL JUDGMENT

THIS CAUSE came before the Court upon the Motion For Entry Of Final Judgment (the “Motion”) filed by Petitioner, Oppenheimer Trust Company Of Delaware (“Oppenheimer”), in its capacity as the resigned trustee of three irrevocable trusts settled by Simon Bernstein on September 7, 2006 for the benefit of his grandchildren, Joshua, Jake and Daniel Bernstein (the “Grandchildren Trusts”). Having considered the Motion, the May 11, 2016 Report and Recommendation of the grandchildren’s Guardian *Ad Litem*, Diana Lewis (the “GAL”), and being otherwise duly advised in the premises, it is hereupon

ORDERED AND ADJUDGED as follows:

1. Final judgment is hereby entered in Oppenheimer's favor as to Count I of its Petition For Instructions, Approval Of Final Accounting, Release And Discharge ("Petition"). The Grandchildren Trusts are hereby terminated and, as proposed by Oppenheimer in its Plan of Distribution of Trust Assets, Oppenheimer shall distribute the liquid assets of the Grandchildren Trusts (approximately \$6,500) to the Palm Beach County Tax Collector to partially pay the property taxes due on the real property owned by Bernstein Family Realty, LLC ("BFR"), an asset wholly owned by the Grandchildren Trusts.¹ Oppenheimer shall distribute the remainder of the assets (the Grandchildren Trusts' interests in BFR and LIC Holdings, Inc.) as follows:

*to child Candice Bernstein
as natural guardian of
the children*

2. Final judgment is hereby entered in Oppenheimer's favor as to Count II of its Petition. Oppenheimer's accountings, as supplemented and amended, are approved in full. Oppenheimer and its former and current agents, employees and attorneys, together with Oppenheimer's parent and subsidiary companies, and all of their successors and assigns, are hereby released and discharged of all duties, claims, demands and liabilities arising out of or related to the Grandchildren Trusts or their assets.

DONE AND ORDERED in Chambers, Palm Beach County, Florida on

6-7-16, 2016.


Hon. John L. Phillips, Circuit Judge

¹ According to the Palm Beach County Tax Collector's records, BFR owes over \$13,000 in property taxes related to the home occupied by the grandchildren, including for a tax certificate sold to satisfy unpaid 2014 property taxes. The assets of the trust are insufficient to pay the property taxes in full.

Copies furnished to:

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c/o Diana Lewis, their Guardian *Ad Litem*
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