

WRITER'S DIRECT DIAL NUMBER: (561) 355-6991  
WRITER'S E-MAIL ADDRESS: [arose@mrachek-law.com](mailto:arose@mrachek-law.com)

August 9, 2016

*VIA EMAIL and US MAIL*

Eliot and Candice Bernstein  
2753 NW 34<sup>th</sup> Street  
Boca Raton, FL 33434

Dear Mr. and Mrs. Bernstein:

I am writing in an effort to address several issues relating to your children's inheritance and discuss the potential to resolve all differences between you and the trusts, which could be made subject to the outcome of the pending appeals if that is important to you. I recognize that in the past you have not wished to negotiate a settlement because you have yet to discover all of the "frauds" which you perceive have occurred, and because you challenge Ted's right to serve as Trustee. You consented to the appointment of Brian O'Connell as personal representative, and seemed pleased with that selection, yet you still refuse to negotiate with him. In any event, I believe now would be a good time for you to re-visit your prior stance, and consider trying to resolve matters while it is still possible to do so.

I also recognize that you have appealed every ruling adverse to you, and you believe you will succeed in those appeals. If you do succeed, we can continue to litigate these disputes for many years to come. But, if you do not succeed on appeal, these cases are essentially over. Monies will be distributed into three trusts created by Simon Bernstein's testamentary documents, one each for your three sons. Those trusts will be funded and administered by a trustee appointed by the Court. You have an individual claim against the Estate of Simon Bernstein, but that claim will be vigorously defended by talented lawyers at the Ciklin O'Connell law firm, and we have no doubt the estate will prevail. You may or may not receive a share of personal property, depending on how well the estate defends the \$2.5 million claim by Bill Stansbury, who theoretically could take all of the remaining assets in your father's estate and trust.

I understand you have your differences with certain of your siblings, and have transferred your feelings toward them to their lawyers and representatives. I urge you to put those aside. I also understand that you have felt wronged for many decades, dating back at least several decades, concerning iViewIt. That company has no money, no assets and no claims against anyone that already have not been dismissed with prejudice by the New York courts. You have litigated those claims and lost, yet still persist in asserting iViewIt is worth billions and billions of dollars. From

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day one, we offered that you could have all of Simon's interest in iViewIt, which you feel is so valuable, but you refused that. I am concerned you will do the same to these estates and trusts as you have done to Proskauer and the other iViewIt defendants – continue litigating matters forever despite having lost. In this case, unlike Proskauer, all you will succeed in doing is further depleting assets available to your children. If you have not been paying attention, you have raised your complaints; had your day in court; and did not prevail. I do not believe you will prevail on appeal, and then where does that leave you.

By my estimation, to date you have cost yourself significantly, at least in the amount of \$350,000 which your father intended to leave you from his insurance policy. In addition, your actions have most certainly cost the Shirley Bernstein Trust and the Simon Bernstein Estate and Trust, in the amount of at least \$1 million, and probably substantially more than that. As a result, your actions have lowered the inheritance of your children by at least \$300,000, if not significantly more.

I am writing this letter with the hope that you and your wife can rationally look at the situation; see where you were when you started this probate crusade in 2013, and where you are now; see what you have accomplished; and what it has cost to accomplish nothing but waste. As soon as the appeals are over, things will start happening quickly and automatically, with or without your input. Your input could avoid further delay and expense in getting to your children the inheritance which your father intended. We would like to sit down with you and discuss a global resolution of all issues involving you, conditioned on the outcome of the appeal. If you lose the appeal, having such a settlement in place would be in your children's best interest.

We have resolved all differences between and among the grandchildren, and also resolved the trusts and estates claims against the Tescher & Spallina law firm, resulting in a substantial recovery. On the Shirley Bernstein side, the Trustee is going to make distributions into three trusts set forth below, created under your father's testamentary documents for the benefit of your children:

Trust created for the benefit of Joshua Bernstein under the Simon L. Bernstein Trust  
dtd 07-25-2012 (EIN: 30-6348368)

Trust created for the benefit of Daniel Bernstein under the Simon L. Bernstein Trust  
dtd 07-25-2012 (EIN: 30-6348373)

Trust created for the benefit of Jake Bernstein under the Simon L. Bernstein Trust dtd  
07-24-2012 (EIN: 30-6348374)

These trusts exist and have federal tax ID numbers. Although your father's trust designated each child's parent to serve as the trustee, you have proven unwilling and unable to serve; unwilling

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to accept distributions; and unable to act in your children's best interests. Indeed, your actions on behalf of your children resulted in the appointment of a guardian ad litem. Our next step is to seek the court appointment of a trustee for each of the above-listed trusts, and upon that appointment and the affirmance of the appeals, distributions will be made to those trusts. The trustee will then administer the funds in accordance with the terms set forth in your father's testamentary documents, solely for the benefit of your children.

Given the way you treated Oppenheimer, and the limited size of the trust, there is no hope of getting an institutional trustee like a bank or trust company to serve in that role. We asked Mr. Stansbury if he would be interested but he declined. We do not know if you have any friends or anyone you trust, (please do not continue to suggest out-of-state lawyers who share your philosophy of embarking on a judicial crusade against the probate court and guardianship system in this country). The goal of everyone is to ensure someone who will serve and who will do so while acting in the best interest of your children. If you do have any friends or relatives who would be willing to serve for the benefit of your children, consistent with the terms of the documents, now is the time to give us their names. **If you wish to have any opinion or input in the process, please send us any suggestions for trustee within five days.**

Whoever serves will not be able to pursue claims against the trustees and professionals involved in administering the estate and making the distributions, now that all of those claims and issues have been resolved, settled and released. The person who administers your children's trusts will do so solely for the benefit of your children; and will need to be act rationally, intelligently, and solely for your children.

We also would like to sit down and discuss with you a resolution of your claim against the Estate of Simon Bernstein. If you litigate it, the estate will incur some attorneys' fees but it will defeat your claim and you will get nothing. There also is the issue of the house you live in. It is not owned by you, but by Bernstein Family Realty, LLC, which in turn is owned by your children's trustee, whoever that eventually becomes. But more importantly, the house is now encumbered by a mortgage to Walter Sahn and by a large second mortgage owed to the Estate of Simon Bernstein. It has been the Trustee's hope from the beginning to try to use your family's share of the inheritance to protect the home for your benefit, and he is still willing to do that as part of a global resolution. Again, any agreement we make will be null and void if you win your appeals. But if and when you lose the appeals, the train has already left the station and if you don't jump on board now, you may have no house to live in and you certainly will have no say in how things proceed moving forward.

For example, we can foresee a structure in which a portion of your children's inheritance is used to satisfy the first mortgage on the property and the estate's second mortgage is distributed to you or them as part of a settlement. In that event, the house could be owned by your children without a mortgage, not only providing a residence for your family but also protecting and preserving what

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could be a valuable asset for your children in the future. Every day that goes by, the debts on the house increase, the taxes continue to accrue, and the odds of the trustee being able to preserve the house for the benefit of your family decreases.

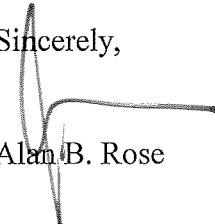
There are substantial issues that need to be resolved, even after you lose the appeals. We would like to sit down with you and discuss them, with or without the inclusion of a mediator, at your option. We suggest the meeting take place in a conference room at the Delray Beach Courthouse, which is more conveniently located for you. We would like to negotiate a global resolution, but one which will not be effective if you win your appeals. That way, you have the best of both worlds. You will have downside protection and an agreement in place that at least benefits your family, while at the same time you will continue to have the right to pursue whatever appeals you wish.

We have bent over backwards in an effort to help you, to protect you from your own bad decisions, and more importantly, to try to protect your children from your decisions. It is not too late, but the window of opportunity is closing very quickly. We urge you and your wife to start doing the right thing for your children, before it is too late. In conclusion:

1. If you have any suggestions for the court appointed trustee to oversee your children's trusts, please provide your input within five days.
2. Please advise us within five days if you are willing to meet, with or without a mediator, in an attempt to reach a global resolution.

The people who you perceive to be adverse to you, in addition to me and the Personal Representative (Mr. O'Connell), are your sisters, brother, nieces and nephews. These people are not adverse to you. Your family members still care about your children, and I believe they understand you have difficulty with how this has turned out, but they still want to help you do what is best for you and your family. I implore you to take seriously this offer and to put forth the effort to meet with us and work on a settlement which will assuredly be better than any outcome you achieve if you continue your quest.

Sincerely,



Alan B. Rose

cc: Brian O'Connell, Esq., PR  
Ted S. Bernstein, Trustee  
Guardian ad Litem  
Beneficiaries