

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

CASE NO.:50-2014-CP-002815-XXXX-NB

FOURTH DISTRICT CASE NO.:4D16-2249

ELIOT BERNSTEIN

Appellant (s),

VS.

OPPENHEIMER TRUST COMPANY OF DELAWARE

Appellee (s)

INDEX TO RECORD ON APPEAL

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IN THE CIRCUIT COURT OF THE 15TH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA

Record on Appeal Index
Friday, August 19, 2016

Case #: 502014CP002815XXXXNB
Case Description: OPPENHEIMER TRUST COMPANY OF DELAWARE

DateFiled	INSTRUMENT	Page
08/19/16	PROGRESS DOCKET	0006-0008
05/05/16	NOTICE: PETITIONERS PLAN OF DISTRIBUTION OF TRUST ASSETS F/B OPPENHEIMER TR	0009-0012
05/11/16	NOTICE OF FILING: (GUARDIAN AD LITEM'S RESPONSE, REPORT AND RECOMMENDATION	0013-0020
05/16/16	MOTION FOR FINAL JUDGMENT: F/B ATTY LESSNE OBO OPPENHEIMER TRUST COMPANY OF	0021-0026
06/07/16	FINAL JUDGMENT: EFILED SIGNED BY JUDGE JOHN L PHILLIPS ON JUNE 7, 2016	0027-0029
07/02/16	NOTICE OF APPEAL CIVIL: ORDER RENDERED 06/07/2016 F/B ELIOT IVAN BERNSTEIN	0030-0043
07/02/16	APPL AND AFF OF INDIGENCY: EFILED DUPLICATE F/B ELIOT BERNSTEIN	0044-0045
08/19/16	CERTIFICATE	0046-0046

**IN THE CIRCUIT COURT OF THE 15TH JUDICIAL CIRCUIT
IN AND FOR PALM BEACH COUNTY, FLORIDA**

**Record on Appeal Index
Friday, August 19, 2016**

**Case #: 502014CP002815XXXXNB
Case Description: OPPENHEIMER TRUST COMPANY OF DELAWARE**

Party	Description	Exhibit Page_Range
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Case #: 502014CP002815XXXXNB

Case Description: OPPENHEIMER TRUST COMPANY OF DELAWARE

#	Effective Date	Count	Description
1	6/13/2014		ADDITIONAL COMMENTS
2	6/13/2014		CPFF/TR
3	6/13/2014		PENDING
4	6/13/2014		PETITION
5	6/13/2014		~~CORRECT AND RESUBMIT SUMMONS NOT ISSUED
6	6/13/2014		~~CORRECT AND RESUBMIT SUMMONS NOT ISSUED
7	6/16/2014		RECEIPT FOR PAYMENT
8	6/20/2014		SUMMONS ISSUED
9	6/20/2014		SUMMONS ISSUED
10	7/3/2014		MOTION FOR EXTENSION OF TIME
11	7/8/2014		SUBPOENA RETURNED / SERVED
12	7/8/2014		SUBPOENA RETURNED / SERVED
13	7/10/2014		VERIFIED RETURN/SERVICE AFF
14	7/10/2014		VERIFIED RETURN/SERVICE AFF
15	7/16/2014		AGREED ORDER
16	8/17/2014		APPL AND AFF OF INDIGENCY
17	8/17/2014		ANSWER
18	8/17/2014		DECLARATION
19	8/17/2014		CROSS/COUNTER/3RD - CP,GA,MH
20	8/17/2014		COMPLAINT
21	8/20/2014		MOTION FOR EXTENSION OF TIME
22	8/21/2014		APPL AND AFF OF INDIGENCY
23	8/21/2014		MEMORANDUM
24	8/28/2014		MOTION
25	8/29/2014		APPL AND AFF OF INDIGENCY
26	8/29/2014		MOTION
27	9/2/2014		APPL AND AFF OF INDIGENCY
28	9/2/2014		RECEIPT FOR PAYMENT
29	9/3/2014		SUMMONS ISSUED
30	9/3/2014		SUMMONS ISSUED
31	9/10/2014		NOTICE OF HEARING
32	9/12/2014		SUBPOENA RETURNED / SERVED
33	9/16/2014		PROOF OF SERVICE
34	9/16/2014		PROOF OF SERVICE
35	9/19/2014		MOTION TO STRIKE
36	9/19/2014		MOTION
37	9/24/2014		NOTICE OF HEARING
38	10/7/2014		ORDER
39	10/19/2014		MOTION
40	11/10/2014		ORDER
41	12/10/2014		COMPLAINT
42	12/17/2014		NOTICE OF CONFIDENTIAL FILING
43	12/17/2014		NOTICE OF FILING
44	1/22/2015		NOTICE OF UNAVAILABILITY

Case #: 502014CP002815XXXXNB

Case Description: OPPENHEIMER TRUST COMPANY OF DELAWARE

#	Effective Date	Count	Description
45	1/22/2015		OBJECTION
46	1/23/2015		NOTICE OF HEARING
47	1/23/2015		STIPULATION
48	2/5/2015		ORDER
49	2/9/2015		NOTICE OF CHANGE OF:
50	2/13/2015		MOTION TO STRIKE
51	2/13/2015		NOTICE OF HEARING
52	2/13/2015		MOTION
53	2/18/2015		NOTICE OF HEARING
54	2/19/2015		NOTICE OF HEARING
55	2/19/2015		NOTICE OF HEARING
56	2/23/2015		MOTION
57	2/26/2015		ORDER
58	2/27/2015		NOTICE OF HEARING
59	2/27/2015		NOTICE
60	3/9/2015		MOTION
61	3/9/2015		NOTICE OF HEARING
62	3/10/2015		NOTICE
63	3/10/2015		REQUEST FOR JUDICIAL NOTICE
64	3/10/2015		REQUEST FOR JUDICIAL NOTICE
65	3/10/2015		NOTICE OF INTENT
66	3/31/2015		NOTICE OF HEARING
67	3/31/2015		ORDER
68	4/8/2015		NOTICE OF PRODUCTION
69	4/8/2015		NOTICE OF INTENT
70	4/8/2015		NOTICE OF INTENT
71	4/16/2015		ORDER
72	4/30/2015		NOTICE OF UNAVAILABILITY
73	5/5/2015		ORDER
74	5/19/2015		ORDER OF RECUSAL
75	5/19/2015		NOTICE OF REASSIGNMENT
76	6/10/2015		TRUE COPY
77	6/10/2015		TRUE COPY
78	6/10/2015		TRUE COPY
79	6/15/2015		ORDER
80	6/18/2015		NOTICE OF REASSIGNMENT
81	6/18/2015		NOTICE OF UNAVAILABILITY
82	9/17/2015		NOTICE OF FILING
83	10/16/2015		TRUE COPY
84	12/23/2015		NOTICE OF UNAVAILABILITY
85	12/28/2015		EMERGENCY MOTION
86	12/28/2015		EMERGENCY MOTION
87	1/4/2016		ORDER DENYING
88	1/7/2016		MOTION

Case #: 502014CP002815XXXXNB

Case Description: OPPENHEIMER TRUST COMPANY OF DELAWARE

#	Effective Date	Count	Description
89	1/7/2016		NOTICE OF HEARING
90	1/13/2016		RESPONSE TO:
91	1/13/2016		RESPONSE TO:
92	1/15/2016		INACTIVE DIVISION
93	1/15/2016		INACTIVE DIVISION
94	1/15/2016		INACTIVE DIVISION
95	1/21/2016		NOTICE OF HEARING
96	3/2/2016		ORDER APPOINTING GAL
97	3/14/2016		NOTICE
98	3/29/2016		NOTICE OF APPEAL CIVIL
99	3/29/2016		APPL AND AFF OF INDIGENCY
100	4/1/2016		MOTION
101	4/4/2016		ORDER
102	4/7/2016		NOTICE OF FILING
103	5/2/2016		NOTICE OF APPEAL CIVIL
104	5/2/2016		APPL AND AFF OF INDIGENCY
105	5/3/2016		ACKNOWLEDGMENT OF NEW CASE
106	5/3/2016		AUTOMATIC RECEIPT APPELLATE FILING
107	5/5/2016		AUTOMATIC RECEIPT APPELLATE FILING
108	5/5/2016		TRUE COPY
109	5/5/2016		ACKNOWLEDGMENT OF NEW CASE
110	5/5/2016		AUTOMATIC RECEIPT APPELLATE FILING
111	5/5/2016		NOTICE
112	5/11/2016		NOTICE OF FILING
113	5/16/2016		MOTION FOR FINAL JUDGMENT
114	5/17/2016		NOTICE OF HEARING
115	5/24/2016		INDEX TO RECORD ON APPEAL
116	5/24/2016		AUTOMATIC RECEIPT APPELLATE FILING
117	5/24/2016		NOTICE OF CANCELLATION
118	5/31/2016		RE-NOTICE OF HEARING
119	6/7/2016		FINAL JUDGMENT
120	6/7/2016		**DOCKET CODE SET UP REQUIRED**
121	6/7/2016		**DOCKET CODE SET UP REQUIRED**
122	6/7/2016		DISPOSED BY JUDGE
123	7/1/2016		INDEX TO RECORD ON APPEAL
124	7/1/2016		AUTOMATIC RECEIPT APPELLATE FILING
125	7/2/2016		NOTICE OF APPEAL CIVIL
126	7/2/2016		APPL AND AFF OF INDIGENCY
127	7/6/2016		ACKNOWLEDGMENT OF NEW CASE
128	7/6/2016		AUTOMATIC RECEIPT APPELLATE FILING

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

PROBATE DIVISION

CASE NO.: 502014CP002815XXXXSB (IY)

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.

_____ /

PETITIONER'S PLAN OF DISTRIBUTION OF TRUST ASSETS

Petitioner, Oppenheimer Trust Company of Delaware, by and through its undersigned attorneys, hereby amends and supplements (i) the Joshua Bernstein Irrevocable Trust Summary of Account For the Period July 30, 2010 through May 26, 2014, (ii) the Jake Bernstein Irrevocable Trust Summary of Account For the Period July 30, 2010 through May 26, 2014, and (iii) the Daniel Bernstein Irrevocable Trust Summary of Account For the Period July 30, 2010 through May 26, 2014 (the "Trust Accountings") with the following plan of distribution of trust assets:

Oppenheimer proposes to distribute the liquid assets of the trusts as of the date of final distribution (approximately \$6,500) to partially pay the property taxes due on the real property owned by Bernstein Family Realty, LLC ("BFR"), an asset wholly owned by the three above-

referenced trusts.¹ Oppenheimer proposes to distribute the remainder of the trust assets (the trusts' interests in BFR and LIC Holdings, Inc.) to a successor trustee appointed by the Court or in such other manner as instructed by the Court.

GUNSTER, YOAKLEY & STEWART, P.A.
Counsel for Petitioner
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Telephone: (561) 650-0545
Facsimile: (561) 655-5677

By: /s/Steven A. Lessne
Steven A. Lessne, Esq.
Florida Bar No. 107514
slessne@gunster.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via e-mail to all parties on the below Service List this 5th day of May, 2016.

/s/ Steven A. Lessne

SERVICE LIST

Diana Lewis
ADR & Mediation Services, LLC
2765 Tecumseh Drive
West Palm Beach, FL 33409
dzlewis@aol.com

¹ According to the Palm Beach County Tax Collector's records, *see* Exhibit "A," BFR owes over \$13,000 in property taxes related to the home occupied by the trust beneficiaries, 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.



ANNE M. GANNON
 CONSTITUTIONAL TAX COLLECTOR
 Serving Palm Beach County
 Serving you.

Anne M. Gannon
 Constitutional Tax Collector
 Serving Palm Beach County
 P.O. Box 3353
 West Palm Beach, FL 33402-3353

Account Information		
Property Control Number 06-42-47-10-02-007-0680	Property Type Real Property	Last Update 5/5/2016 9:26:45 AM
Mailing Address: BERNSTEIN FAMILY REALTY LLC 950 PENINSULA CORPORATE CIR STE 3010 BOCA RATON , FL 33487-1387	Property Address: 2753 NW 34TH ST BOCA RATON FL 33434	Deed Number: 0
Owner of Record BERNSTEIN FAMILY REALTY LLC	Legal Description BOCA MADERA UNIT 2 LT 68 BLK G	

Notice to Tax Payer

Pay Online

To pay online, click the ADD TO CART button in the Shopping Cart (upper right corner of screen).

Delinquent Tax Information

- Payments must include an additional collection fee of \$6.25 for each delinquent tax year once a tax certificate has been sold.
- If you see duplicate Tax Years or below, it indicates delinquent taxes and/or a homestead tax lien. [Read more here.](#)
- If the bill number begins with a year (i.e. 2015:001234), a tax certificate was sold for delinquent property taxes. The year indicates the year the tax certificate was sold. For example, 2014 delinquent taxes were sold at the 2015 Tax Certificate Sale.
- Delinquent property taxes cannot be paid online. [Read more here.](#)

Frequently Asked Questions

Tax Bills							
Bill Year	Bill Type	Bill Number	Gross Tax	Penalty/Fees	Interest	Discount	Amount Due
2015	Original Tax Bill	101292335	\$6,505.83	\$8.00	\$195.17	\$0.00	\$6,709.00
2015	Certificate	(05/31/2015) 2015:11487	\$6,595.16	\$0.00	\$329.76	\$0.00	\$6,924.92
2014	Original Tax Bill	101304911	\$6,090.76	\$0.00	\$0.00	\$0.00	\$0.00
2014	Certificate	(06/01/2014) 2014:12364	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2013	Original Tax Bill	101304074	\$5,569.25	\$0.00	\$0.00	\$0.00	\$0.00
2012	Original Tax Bill	101305382	\$5,578.13	\$0.00	\$0.00	\$0.00	\$0.00
2011	Original Tax Bill	101305875	\$5,567.64	\$0.00	\$0.00	\$0.00	\$0.00
2010	Original Tax Bill	101306727	\$5,224.63	\$0.00	\$0.00	\$0.00	\$0.00
2009	Original Tax Bill	272180820	\$5,530.77	\$0.00	\$0.00	\$0.00	\$0.00
2008	Original Tax Bill	272263360	\$2,586.68	\$0.00	\$0.00	\$0.00	\$0.00
	Original Tax Bill	271374490	\$2,715.92	\$0.00	\$0.00	\$0.00	\$0.00

Exhibit "A"

Bill Year	Bill Type	Bill Number	Gross Tax	Penalty/Fees	Interest	Discount	Amount Due
2007							
2006	Original Tax Bill	269598520	\$2,853.31	\$0.00	\$0.00	\$0.00	\$0.00
2005	Original Tax Bill	266929290	\$2,832.62	\$0.00	\$0.00	\$0.00	\$0.00
2004	Original Tax Bill	265655520	\$2,776.47	\$0.00	\$0.00	\$0.00	\$0.00
2003	Original Tax Bill	265003960	\$2,759.54	\$0.00	\$0.00	\$0.00	\$0.00
2002	Original Tax Bill	264042810	\$2,695.10	\$0.00	\$0.00	\$0.00	\$0.00
2001	Original Tax Bill	261202320	\$2,690.11	\$0.00	\$0.00	\$0.00	\$0.00
2000	Original Tax Bill	244536760	\$2,591.80	\$0.00	\$0.00	\$0.00	\$0.00
1999	Original Tax Bill	258940560	\$2,441.94	\$0.00	\$0.00	\$0.00	\$0.00
1998	Original Tax Bill	257654180	\$2,369.95	\$0.00	\$0.00	\$0.00	\$0.00

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.

_____ /

NOTICE OF FILING

Petitioner, OPPENHEIMER TRUST COMPANY OF DELAWARE (“Oppenheimer”),
as the resigned trustee of three irrevocable trusts created by the late Simon Bernstein for the
benefit of his minor grandchildren, Joshua, Jake and Daniel Bernstein (the “Grandchildren
Trusts”), hereby gives notice of filing the Guardian *Ad Litem’s* Response, Report and
Recommendation with regard to Oppenheimer’s Petition for Instructions, Approval of Final

Accounting, Release and Discharge, a true copy of which is attached hereto as Exhibit "A." ¹

GUNSTER, YOAKLEY & STEWART, P.A.
Counsel for Petitioner
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Telephone: (561) 961-8085

By: /s/Steven A. Lessne
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Florida Bar No. 107514
slessne@gunster.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via e-mail to all parties on the attached Service List this 11th day of May, 2016.

/s/ Steven A. Lessne
Steven A. Lessne

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Eliot Bernstein
Candice Bernstein
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ivewit@gmail.com
tourcandy@gmail.com

¹ The guardian *ad litem* does not have electronic filing privileges, and therefore, requested the assistance of Petitioner's counsel to file the attached report.

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

PROBATE DIVISION

CASE NO.: 2014CP002815 (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

**GUARDIAN AD LITEM'S RESPONSE, REPORT AND RECOMMENDATION WITH
REGARD TO OPPENHEIMER'S PETITION FOR INSTRUCTIONS, APPROVAL OF
FINAL ACCOUNTING, RELEASE AND DISCHARGE**

COMES NOW Diana Lewis, court appointed Guardian *ad litem*
(GAL) for Joshua, Jacob (sometimes referred to as "Jake") and
Daniel Bernstein in the above styled case and states the
following:

BACKGROUND AND REPORT

Upon being appointed by court order on April 4, 2016, the
GAL reviewed numerous documents and pleadings pertinent to this
case and companion cases. The GAL reviewed the accountings, back
up documentation, prior Objections filed by Eliot Bernstein,

Exhibit "A"

spoke with the Petitioner's counsel, Steven Lessne, Oppenheimer Trust officer, Janet Craig and Oppenheimer CEO, Hunt Worth.

Petitioner, as the resigned trustee of the Simon Bernstein Trusts created on September 7, 2006 for the benefit of Joshua, Jacob and Daniel Bernstein ("Grandchildren Trusts"), petitioned the court for (i) instructions regarding the delivery of trust assets; and (ii) for approval of its accountings, together with a release and discharge. The Petition requests either termination of the Grandchildren Trusts and distribution of the trust assets to the parents of Joshua, Jacob and Daniel or the appointment of a successor trustee to receive the trust assets. According to the accountings, the trust assets are what would be considered "nominal" or "de minimus" by most Trust institutions. (As of 5/26/14 Petitioner reports that the Liquid Assets are as follows: Joshua - \$2195; Jacob - \$2120; Daniel - \$2188).

On February 26, 2015, following a "Status Check" hearing, the court ordered Eliot and Candice Bernstein ("Bernsteins") to designate a proposed successor corporate trustee. On the same day, the Bernsteins provided the names of three proposed corporate trustees to Petitioner's counsel. Thereafter, according to Petitioner's "Notice to Court That Respondents' Proposed Successor Trustees Have Declined the Appointment" filed on February 27, 2015, all three corporate trustees declined the appointment.

The Bernsteins then recommended an individual, JoAnne Denison, an Illinois attorney, as successor Trustee. However, it appears that the Bernsteins failed to provide the court with any written acceptance by Ms. Denison. In addition, the court was provided documentation from the Illinois Attorney Registration and Disciplinary Commission regarding Ms. Denison's disciplinary history which indicated that she was an inappropriate candidate. Mrs. Bernstein asked for additional time to find a suitable alternate trustee. The court granted the request. At the continued hearing on April 7, 2015, it appears that the Bernsteins failed to provide the court with an alternate trustee who was willing to serve. There appears to be no order entered from this hearing.

Since this hearing, there was an order entered on some, but not all of, Eliot Bernstein's objections to the Petitioner's accountings. In addition, there have been some filings by the

Petitioner of documents, notices and pleadings.

It is clear from the GAL's review of the documentation and investigation that the majority, if not all, of the payments from the "Grandchildren Trusts" were made at the request of the parents, Eliot and Candice Bernstein, for daily living expenses. It appears that Joshua, Jacob and Daniel Bernstein benefitted by being able to stay in the home and have all bills, including but not limited to, utility, Comcast, Verizon, Costco, Publix and repair bills, paid.

The GAL questioned a number of the entries in the accountings to confirm that they were for the benefit of Joshua, Jacob or Daniel. For example, the cell phone bill is in the name of "Ginger Ann Stanger" and redacted most of the time. However, the bill was for the Bernstein's address so it was assumed to be for the Bernsteins. There also was a large electrical repair bill which was questioned. GAL was advised that the homeowner's insurance required the replacement of the exterior circuit breaker. GAL was advised that the Petitioner last paid property taxes in December, 2012. From a review of the Palm Beach County Tax Collector's website, it appears that property taxes are delinquent. There were many more entries questioned by the GAL, for which adequate responses were provided. Based upon all of the information GAL was provided, the GAL overwhelmingly concludes that it is in the best interest of Joshua, Jacob and Daniel that this case come to an end and the trust property distributed.

RESPONSE TO PETITION

COMES NOW the GAL, on behalf of Joshua, Jacob and Daniel Bernstein, and files her response to the Petition filed June 11, 2014 and states as follows in the numerical order of the paragraphs in the Petition:

1. Upon information and belief, the statements are admitted.
2. Upon information and belief, the statement is admitted.

3. Upon information and belief, the allegations are Admitted.
4. Upon information and belief, the allegations are admitted.
5. The GAL can neither admit or deny the statement. GAL is aware that there is some controversy.
6. The GAL can neither admit or deny the statement but is aware that Petitioner received funds and in kind assets from Stanford Trust Company.
7. The GAL can neither admit nor deny the allegations.
8. Upon information and belief, the allegations are admitted.
9. Upon information and belief, the allegations are admitted.
10. Upon information and belief, the allegations are admitted.
11. Upon information and belief, the allegations with regard to the content of the letter is admitted. As to the next allegation, GAL lacks sufficient information or knowledge as to whether they "declined to do so".
12. As to the allegations regarding the relief requested, they are admitted.
13. As to the statements regarding the provisions of the Trusts, they are admitted.
14. As to the statement regarding the statute, it is admitted.
15. As to the statement regarding the statute, it is admitted.

16. As to the allegations regarding the statute, it is admitted.
17. GAL reincorporates her responses to paragraphs 1 through 16 in response to paragraph 17.
18. As to the allegations, they are admitted.
19. As to the allegations, they are admitted but it is denied that those are the only options for the court.
20. GAL reincorporates her responses to paragraphs 1 through 16 in response to paragraph 20.
21. As to the allegations and requests for relief, GAL is unable to admit or deny the allegations or requests for relief.
22. As to the request for attorneys' fees and costs, GAL would request that the court deny Petitioner's request.

RECOMMENDATION

Based upon the GAL's review of the Grandchildren Trusts, the accountings, as amended and supplemented and the backup documentation produced by Petitioner, GAL recommends that the court terminate the Grandchildren Trusts. It is also recommended that the Trust assets be given to the parents of Joshua, Jacob and Daniel Bernstein, Eliot and Candice Bernstein, for the use and benefit of their children or that the remaining Trust assets be used to partially pay off delinquent property taxes.

It is also recommended that the court accept and approve the accountings for the Grandchildren Trusts, as supplemented and amended.

Further, it is recommended that any and all interests that the minor beneficiaries may hold in Bernstein Family Realty, LLC and/or LIC Holdings (which has been administratively closed due to failure to file annual reports) be conveyed or assigned to Eliot and Candice Bernstein, as parents and natural guardians of the minor beneficiaries.

Respectfully submitted this 9th day of May, 2016.

/s/Diana Lewis
Diana Lewis
FBN 351350
MN 32461 R
ADR & Mediation Services, LLC
2765 Tecumseh Drive
West Palm Beach, FL 33409
(561) 758-3017

Copy provided to:

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Gunster, Yoakley & Stewart, P.A.
777 South Flagler Drive, Suite 500 East
West Palm Beach, FL 33401

Courtesy copy to:

Eliot and Candice Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434

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.

_____ /

PETITIONER'S MOTION FOR ENTRY OF FINAL JUDGMENT

Petitioner, Oppenheimer Trust Company of Delaware ("Oppenheimer"), by and through its undersigned attorneys, moves for the entry of final judgment on its Petition For Instructions, Approval Of Final Accounting, Release And Discharge ("Petition") consistent with the Guardian *Ad Litem's* Response, Report and Recommendation filed on May 11, 2016, and states:

1. This action relates to three trusts for minors, each with liquid assets of approximately \$2,000. *See Final Accountings previously filed with the Court.*

2. Oppenheimer was forced to file this action because the natural guardians of the minor beneficiaries refused to designate a successor trustee upon Oppenheimer's resignation.¹

3. In Count I of its Petition, Oppenheimer requested that the Court "either (i) appoint a successor trustee to whom Oppenheimer may deliver the Trust property or (ii) terminate the Trusts and permit Oppenheimer to deliver the Trust property to Eliot and Candice Bernstein, as the natural guardians of the Trusts' beneficiaries." In Count II of its Petition, Oppenheimer requested approval of its final accountings, and a release and discharge as trustee.

4. Pursuant to this Court's Order, the Guardian *Ad Litem*, Diana Lewis (the "GAL"), filed a Report and Recommendation on May 11, 2016 (the "GAL Report"). As reflected in the GAL Report, the GAL does not object to the relief sought by Oppenheimer in Count I or Count II. Accordingly, Oppenheimer requests the entry of final judgment on its Petition. A copy of the proposed final judgment is attached hereto as Exhibit "A."

WHEREFORE, Oppenheimer requests the entry of final judgment in its favor, together with such other relief as is just and proper.

Respectfully submitted,

GUNSTER, YOAKLEY & STEWART, P.A.
Counsel for Petitioner
777 South Flagler Drive, Suite 500 East
West Palm Beach, FL 33401
Telephone: (561) 650-0545
Facsimile: (561) 655-5677

By: /s/Steven A. Lessne
Steven A. Lessne, Esq.
Florida Bar No. 107514
slessne@gunster.com

¹ As the Court previously recognized in granting Oppenheimer partial summary judgment as to Count I, Oppenheimer effectively resigned as Trustee of the Grandchildren Trusts effective as of May 26, 2014. *See Omnibus Order dated November 7, 2014.*

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing was furnished via e-mail to all parties on the below Service List this 16th day of May, 2016.

/s/ Steven A. Lessne

SERVICE LIST

Diana Lewis
ADR & Mediation Services, LLC
2765 Tecumseh Drive
West Palm Beach, FL 33409
dzlewis@aol.com

Eliot Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434
ivewit@ivewit.tv
ivewit@gmail.com

Candice Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434
tourcandy@gmail.com

IN THE CIRCUIT COURT OF THE
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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:

Exhibit "A"

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:

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 _____, 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:

Oppenheimer Trust Company of Delaware
c/o Steven A. Lessne, Esq.
Gunster, Yoakley & Stewart, P.A.
4855 Technology Way, Suite 630
Boca Raton, FL 33431

Joshua, Jacob (Jake) and Daniel Bernstein
c/o Diana Lewis, their Guardian *Ad Litem*
ADR & Mediation Services, LLC
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West Palm Beach, FL 33409
dzlewis@aol.com

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PROBATE DIVISION

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Respondents.

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*to a trust of Candice Bernstein
as natural guardian of
the children*

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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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2765 Tecumseh Drive
West Palm Beach, FL 33409

Eliot Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434

Candice Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434

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

PROBATE DIVISION IH
Case No. 502014CP002815XXXXNB

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,

Plaintiff(s)/Appelle

v.

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

Defendant(s)/Appellant.

NOTICE OF APPEAL

NOTICE OF APPEAL

NOTICE IS GIVEN that Eliot Ivan Bernstein, Defendant/Appellant,
appeals to the Fourth (4th) District Court of Appeals from the Order of The Circuit

Court of the Fifteenth Judicial Circuit in and for Palm Beach County, FL by Judge John L. Phillips sitting in the Probate Division dated June, 07, 2016 titled "Final Judgment" and hereby appeals from each and every part of said final Order.

Dated: July 02, 2016

/s/Eliot Ivan Bernstein

Eliot Ivan Bernstein
2753 NW 34th St
Boca Raton, FL 33434
561-245-8588
iviewit@iviewit.tv

CERTIFICATE OF SERVICE

I CERTIFY that a copy of the foregoing has been furnished to parties listed on attached Service List by E-mail Electronic Transmission; Court ECF; this 2nd day of July, 2016.

/s/ Eliot Ivan Bernstein

Eliot Ivan Bernstein
2753 NW 34th St.
Boca Raton, FL 33434
561-245-8588
iviewit@iviewit.tv

**SERVICE LIST - CASE NO. SC15-1077 & LOWER CASES DEFENDANTS,
RESPONDENTS, COUNTER DEFENDANTS**

John P. Morrissey, Esq. 330 Clematis Street, Suite 213	Lisa Friedstein 2142 Churchill Lane Highland Park, IL
---	--

<p>West Palm Beach, FL 33401 (561) 833-0766-Telephone (561) 833-0867 -Facsimile Email: John P. Morrissey (iohn@jrnoiTisseylaw.com)</p>	<p>60035 lisa@friedsteins.com</p>
<p>Peter M. Feaman, Esq. Peter M. Feaman, P.A. 3695 West Boynton Beach Blvd., Suite 9 Boynton Beach, FL 33436 (561) 734-5552 -Telephone (561) 734-5554 -Facsimile Email: service@feamanlaw.com: mkoskey@feamanlaw.com</p>	<p>Jill Iantoni 2101 Magnolia Lane Highland Park, IL 60035 jilliantoni@gmail.com</p>
<p>Gary R. Shendell, Esq. Kenneth S. Pollock, Esq. Shendell & Pollock, P.L. 2700 N. Military Trail, Suite 150 Boca Raton, FL 33431 (561)241-2323 - Telephone (561)241- 2330-Facsimile Email: gary@shendellpollock.com ken@shendellpollock.com estella@shendellpollock.com britt@shendellpollock.com grs@shendellpollock.com</p>	<p>Counter Defendant Robert Spallina, Esq. Donald Tescher, Esq. Tescher & Spallina 925 South Federal Hwy., Suite 500 Boca Raton, Florida 33432</p>
<p>Brian M. O'Connell, Esq. Joielle A. Foglietta, Esq. Ciklin Lubitz Martens & O'Connell 515 N. Flagler Dr., 20th Floor West Palm Beach, FL 33401 561-832-5900-Telephone 561-833-4209 - Facsimile Email: boconnell@ciklinlubitz.com; ifoglietta@ciklinlubitz.com;</p>	<p>Counter Defendant John J. Pankauski, Esq. Pankauski Law Firm PLLC 120 South Olive Avenue 7th Floor West Palm Beach, FL 33401 courtfilings@pankauskilawfirm.com john@pankauskilawfirm.com</p>

<p>service@ciklinlubitz.com; slobdell@ciklinliibitz.com</p>	
<p>Counter Defendant Mark R. Manceri, Esq., and Mark R. Manceri, P.A., 2929 East Commercial Boulevard Suite 702 Fort Lauderdale, FL 33308 mrmlaw@comcast.net</p>	<p>Counter Defendant Donald Tescher, Esq., Tescher & Spallina, P.A. Wells Fargo Plaza 925 South Federal Hwy Suite 500 Boca Raton, Florida 33432 dtescher@tescherspallina.com</p>
<p>Theodore Stuart Bernstein 880 Berkeley Boca Raton, FL 33487 tbernstein@lifeinsuranceconcepts.com</p>	<p>Counter Defendant TESCHER & SPALLINA, P.A.. Wells Fargo Plaza 925 South Federal Hwy Suite 500 Boca Raton, Florida 33432 dtescher@tescherspallina.com</p>
<p>Theodore Stuart Bernstein Life Insurance Concepts, Inc. 950 Peninsula Corporate Circle Suite 3010 Boca Raton, FL 33487 tbernstein@lifeinsuranceconcepts.com</p>	<p>Counter Defendant Alan B. Rose, Esq. PAGE, MRACHEK, FITZGERALD, ROSE, KONOPKA, THOMAS & WEISS, P.A. 505 South Flagler Drive, Suite 600 West Palm Beach, Florida 33401 561-355-6991 arose@pm-law.com arose@mrachek-law.com</p>
<p>Pamela Beth Simon 950 N. Michigan Avenue Apartment 2603 Chicago, IL 60611 psimon@stpcorp.com</p>	<p>Counter Defendant L. Louis Mrachek, Esq. PAGE, MRACHEK, FITZGERALD, ROSE, KONOPKA, THOMAS & WEISS, P.A. 505 South Flagler Drive, Suite 600 West Palm Beach, Florida 33401 561-355-6991 lmrachek@mrachek-law.com</p>
<p>Jill Iantoni 2101 Magnolia Lane</p>	<p>Counter Defendant Pankauski Law Firm PLLC</p>

<p>Highland Park, IL 60035 jilliantoni@gmail.com</p>	<p>120 South Olive Avenue 7th Floor West Palm Beach, FL 33401</p>
<p>Lisa Sue Friedstein 2142 Churchill Lane Highland Park, IL 60035 lisa.friedstein@gmail.com lisa@friedsteins.com</p>	<p>Dennis McNamara Executive Vice President and General Counsel Oppenheimer & Co. Inc. Corporate Headquarters 125 Broad Street New York, NY 10004 800-221-5588 Dennis.mcnamara@opco.com info@opco.com</p>
<p>Dennis G. Bedley Chairman of the Board, Director and Chief Executive Officer Legacy Bank of Florida Glades Twin Plaza 2300 Glades Road Suite 120 West – Executive Office Boca Raton, FL 33431 info@legacybankfl.com DBedley@LegacyBankFL.com</p>	<p>Hunt Worth, Esq. President Oppenheimer Trust Company of Delaware 405 Silverside Road Wilmington, DE 19809 302-792-3500 hunt.worth@opco.com</p>
<p>James Dimon Chairman of the Board and Chief Executive Officer JP Morgan Chase & CO. 270 Park Ave. New York, NY 10017-2070 Jamie.dimon@jpmchase.com</p>	<p>Neil Wolfson President & Chief Executive Officer Wilmington Trust Company 1100 North Market Street Wilmington, DE 19890-0001 nwolfson@wilmingtontrust.com</p>
<p>William McCabe Oppenheimer & Co., Inc. 85 Broad St Fl 25 New York, NY 10004 William.McCabe@opco.com</p>	<p>STP Enterprises, Inc. 303 East Wacker Drive Suite 210 Chicago IL 60601-5210 psimon@stpcorp.com</p>

<p>Charles D. Rubin Managing Partner Gutter Chaves Josepher Rubin Forman Fleisher Miller PA Boca Corporate Center 2101 NW Corporate Blvd., Suite 107 Boca Raton, FL 33431-7343 crubin@floridatax.com</p>	<p>Ralph S. Janvey Krage & Janvey, L.L.P. Federal Court Appointed Receiver Stanford Financial Group 2100 Ross Ave, Dallas, TX 75201 rjanvey@kjllp.com</p>
<p>Kimberly Moran Tescher & Spallina, P.A. Wells Fargo Plaza 925 South Federal Hwy Suite 500 Boca Raton, Florida 33432 kmoran@tescherspallina.com</p>	<p>Lindsay Baxley aka Lindsay Giles Life Insurance Concepts 950 Peninsula Corporate Circle Suite 3010 Boca Raton, FL 33487 lindsay@lifeinsuranceconcepts.com</p>
<p>Gerald R. Lewin CBIZ MHM, LLC 1675 N Military Trail Fifth Floor Boca Raton, FL 33486</p>	<p>CBIZ MHM, LLC General Counsel 6480 Rockside Woods Blvd. South Suite 330 Cleveland, OH 44131 ATTN: General Counsel generalcounsel@cbiz.com (216)447-9000</p>
<p>Albert Gortz, Esq. Proskauer Rose LLP One Boca Place 2255 Glades Road Suite 421 Atrium Boca Raton, FL 33431-7360 agortz@proskauer.com</p>	<p>Heritage Union Life Insurance Company A member of WiltonRe Group of Companies 187 Danbury Road Wilton, CT 06897 cstroup@wiltonre.com</p>
<p>Estate of Simon Bernstein Brian M O'Connell Pa 515 N Flagler Drive West Palm Beach, FL 33401 boconnell@ciklinlubitz.com</p>	<p>Counter Defendant Steven Lessne, Esq. Gray Robinson, PA 225 NE Mizner Blvd #500 Boca Raton, FL 33432 steven.lessne@gray-robinson.com</p>
<p>Byrd F. "Biff" Marshall, Jr.</p>	<p>Steven A. Lessne, Esq.</p>

<p>President & Managing Director Gray Robinson, PA 225 NE Mizner Blvd #500 Boca Raton, FL 33432 biff.marshall@gray-robinson.com</p>	<p>Gunster, Yoakley & Stewart, P.A. 777 South Flagler Drive, Suite 500 East West Palm Beach, FL 33401 Telephone: (561) 650-0545 Facsimile: (561) 655-5677 E-Mail Designations: slessne@gunster.com jhoppel@gunster.com eservice@gunster.com</p>
<p>T&S Registered Agents, LLC Wells Fargo Plaza 925 South Federal Hwy Suite 500 Boca Raton, Florida 33432 dtescher@tescherspallina.com</p>	<p>David Lanciotti Executive VP and General Counsel LaSalle National Trust NA CHICAGO TITLE LAND TRUST COMPANY, as Successor 10 South LaSalle Street Suite 2750 Chicago, IL 60603 David.Lanciotti@ctt.com</p>
<p>Joseph M. Leccese Chairman Proskauer Rose LLP Eleven Times Square New York, NY 10036 jleccese@proskauer.com</p>	<p>Brian Moynihan Chairman of the Board and Chief Executive Officer 100 N Tryon St #170, Charlotte, NC 28202 Phone:(980) 335-3561</p>

COPIES OF LOWER COURT ORDER DATED JUNE 07, 2016

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

PROBATE DIVISION

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Respondents.

FINAL JUDGMENT

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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 a trust of Candice Bernstein
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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.

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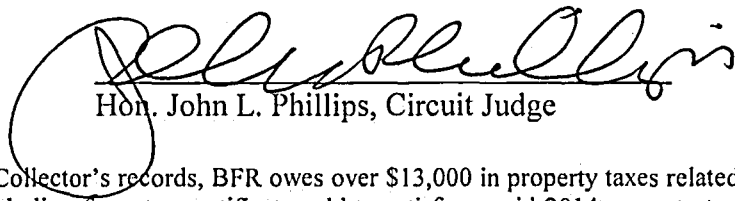
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DONE AND ORDERED in Chambers, Palm Beach County, Florida on

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Boca Raton, FL 33434

Candice Bernstein
2753 N.W. 34th Street
Boca Raton, FL 33434

IN THE CIRCUIT/COUNTY COURT OF THE Fifteenth JUDICIAL CIRCUIT
IN AND FOR PalM BEACH COUNTY, FLORIDA

Ellot Ivan Barnstein
Plaintiff/Petitioner or in the Interest Of
vs.
Teschler & Spallina, P.A. et al.
Defendant/Respondent

CASE NO 2014CP002815

APPLICATION FOR DETERMINATION OF CIVIL INDIGENT STATUS

Notice to Applicant: If you qualify for civil indigence you must enroll in the clerk's office payment plan and pay a one-time administrative fee of \$25.00. This fee shall not be charged for Dependency or Chapter 39 Termination of Parental Rights actions.

- 1. I have 0 dependents. (include only those persons you list on your U.S. income tax return.)
Are you Married? / Yes No Does your Spouse Work? ... Yes No Annual Spouse Income? \$ 0
- 2. I have a net income of \$ 0 paid weekly every two weeks semi-monthly monthly yearly other
I am working to pay
(Net income is your total income including salary, wages, bonuses, commissions, allowances, overtime, tips and similar payments, minus deductions required by law and other court-ordered payments such as child support.)
- 3. I have other income paid weekly every two weeks semi-monthly monthly yearly other _____
(Circle "Yes" and fill in the amount if you have this kind of income, otherwise circle "No")

Second Job..... Yes \$ <u>0.00</u> No	Veterans' benefits..... Yes \$ <u>no</u> No
Social Security benefits..... Yes \$ <u>no</u> No	Workers compensation..... Yes \$ <u>no</u> No
For you..... Yes \$ <u>no</u> No	Income from absent family members..... Yes \$ <u>no</u> No
For child(ren)..... Yes \$ <u>no</u> No	Stocks/bonds..... Yes \$ <u>no</u> No
Unemployment compensation..... Yes \$ <u>no</u> No	Rental income..... Yes \$ <u>no</u> No
Union payments..... Yes \$ <u>no</u> No	Dividends or interest..... Yes \$ <u>no</u> No
Retirement/pensions..... Yes \$ <u>no</u> No	Other kinds of income not on the list..... Yes \$ <u>no</u> No
Trusts..... Yes \$ <u>unknown</u> No	Gifts..... Yes \$ <u>no</u> No

I understand that I will be required to make payments for fees and costs to the clerk in accordance with §57.082(5), Florida Statutes, as provided by law, although I may agree to pay more if I choose to do so.

- 4. I have other assets: (Circle "yes" and fill in the value of the property, otherwise circle "No")

Cash..... Yes \$ <u>no</u> No	Savings account..... Yes \$ <u>no</u> No
Bank account(s)..... Yes \$ <u>no</u> No	Stocks/bonds..... Yes \$ <u>no</u> No
Certificates of deposit or money market accounts..... Yes \$ <u>no</u> No	Homestead Real Property*..... Yes \$ <u>no</u> No
Boats*..... Yes \$ <u>no</u> No	Motor Vehicle*..... Yes \$ <u>no</u> No
	Non-homestead real property/real estate*..... Yes \$ <u>no</u> No

*show loans on these assets in paragraph 5

Check one: I DO NOT expect to receive more assets in the near future. The asset is Inheritance and patent royalties

5. I have total liabilities and debts of \$ 10,000.00 as follows: Motor Vehicle \$ 0, Home \$ 0, Other Real Property \$ 0, Child Support paid direct \$ 0, Credit Cards \$ 0, Medical Bills \$ _____, Cost of medicines (monthly) \$ _____, Other \$ 10,000.

6. I have a private lawyer in this case..... Yes No NO

A person who knowingly provides false information to the clerk or the court in seeking a determination of indigent status under s. 57.082, F.S. commits a misdemeanor of the first degree, punishable as provided in s. 775.082, F.S. or s. 775.083, F.S. I affirm that the information I have provided on this application is true and accurate to the best of my knowledge.

Signed this 4th day of September, 2014.
09/30/1963 cs853086
Date of Birth Driver's License or ID Number

[Signature]
Signature of Applicant for Indigent Status
Print/Full Legal Name Elliot Barnstein
Phone Number: 681-246-8238

2753 NW 34th St. Boca Raton FL 33434
Address, P O Address, Street, City, State, Zip Code

[Signature]



Kelly Gold Frank
COMMISSION # FF000732
EXPIRES: MAR. 25, 2017
WWW.AARONINOTARY.COM

*** FILED: PALM BEACH COUNTY, FL SHARON R BOCK, CLERK. 1/5/2016 9:56:37 AM ***

FILED: PALM BEACH COUNTY, FL, SHARON R. BOCK, CLERK, 05/02/2016 06:30:12 PM

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FILED: PALM BEACH COUNTY, FL, SHARON R. BOCK, CLERK, 07/02/2016 08:18:58 AM

RECEIVED 5/5/2016 7:43 AM Clerk, Fourth District Court of Appeal
RECEIVED, 1/6/2016 9:14 AM, Clerk, Fourth District Court of Appeal

CLERK'S DETERMINATION

Based on the information in this Application, I have determined the applicant to be () Indigent () Not Indigent, according to s. 57.082, F.S.

Dated this 6 day of JAN, 2016.

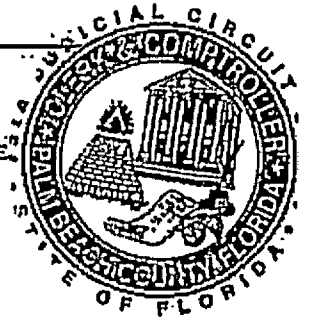
Clerk of the Circuit Court by _____

This form was completed with the assistance of: _____

Clerk/Deputy Clerk/Other authorized person.

APPLICANTS FOUND NOT TO BE INDIGENT MAY SEEK REVIEW BY A JUDGE BY ASKING FOR A HEARING TIME. THERE IS NO FEE FOR THIS REVIEW.

Sign here if you want the judge to review the clerk's decision _____



CERTIFICATE OF CLERK

STATE OF FLORIDA)
COUNTY OF PALM BEACH)

I, SHARON R. BOCK, Clerk of Circuit Court for the County of Palm Beach, State of Florida, do hereby certify that the foregoing pages to inclusive, consists of original papers and proceedings in Civil Action Case Number:

as appears from the records and files of my office which have been directed to be included in said Record, pursuant to Florida Rules of Appellate Procedure, 9.200(a)(1).

IN WITNESS WHEREOF,
I have hereunto set my hand and affixed the seal
of said Court this day of , A.D.

SHARON R. BOCK, Clerk of Circuit Court
Palm Beach County, Florida

By: 

Deputy Clerk

