

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

In re, Estate of Simon L. Bernstein,

Probate Division: IH

File No. 502012CP4391XXXXNB

Deceased.

**Eliot I. Bernstein Objections to “CORRECTIVE ACCOUNTING OF THE PERSONAL
REPRESENTATIVE ESTATE OF SIMON L. BERNSTEIN
For Period September 1, 2014 Through October 31, 2016.”**

1. I am Eliot I. Bernstein acting pro se and am a natural child and son of the deceased, Simon L. Bernstein.
2. I am thus an interested party with standing and a named beneficiary in these proceedings under Simon Bernstein’s Will.
3. I make and file these Objections to the “CORRECTIVE ACCOUNTING OF THE PERSONAL REPRESENTATIVE ESTATE OF SIMON L. BERNSTEIN For Period September 1, 2014 Through October 31, 2016.”
4. That the Court should note that at a hearing before this Court, a licensed Florida Attorney at Law, Peter Feaman, Esq. notified the Court in a Simon Bernstein Estate hearing of fraud and theft in the Simon and Shirley Bernstein Estates that materially affects any accountings put forth by any party in the Estates and Trusts of Simon and Shirley Bernstein and the Court has ignored such information relating to the accounting fraud and theft and Brian O’Connell has ignored the fact that this information was brought to the attention of the Court by failing to include such in his “Corrective” accounting.
5. Both the creditor and Eliot have presented evidence to the Court of missing and stolen assets of the Estates and Trusts and in fact in a recent hearing on September 1, 2016 before Judge John

Phillips, attorney Peter Feaman brought up to Judge Phillips that there was stolen Personal Property and in typical Phillips style he asked Feaman if it was before him that day, which in part it was and then determined it was not without any evidentiary hearing and ruled to “even up” with the Estate of Simon for properties that were stolen in Shirley’s Estate, in yet another bizarre Phillip’s Order. Feaman stated to Judge Phillips at the hearing regarding theft of properties committed by Court Appointed Officers and Fiduciaries as follows,

1 P-R-O-C-E-E-D-I-N-G-S

2 - - - -

3 THE COURT: Good morning.

4 MR. ROSE: Mr. O'Connell is not here, but
5 he's in agreement on the two motions that I filed.

6 THE COURT: All right. So these are agreed
7 orders?

8 MR. ROSE: No, Mr. Feaman has objections, I
9 think.

10 THE COURT: All right. Well, let me take a
11 look at what the motions are and I'll figure out
12 what to do.

13 MR. ROSE: Okay. The easier one first.

14 THE COURT: Easy is good.

15 MR. ROSE: There's two trusts and two
16 estates. We sold some real estate. And there was
17 some personal property in the house -- in the
18 condo when it was sold. Technically, it was owned
19 by the Estate of Simon Bernstein, even though it
20 was in the house that was in the trust -- just
21 because of the way it was set up. So the deal was
22 we could sell it and we would even up later. So
23 we had everything appraised. And we have a motion
24 that Mr. O'Connell, the PR, and Mr. Bernstein, as
25 the trustee, have agreed to on the amount of the

1 even up. So we have a motion in both cases to
2 even up and pay \$12,704 from the Shirley Bernstein
3 trust to the Simon Bernstein estate.

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23 MR. FEAMAN: Because that helps our position.
24 And we're sorry, however, that the personal
25 representative's representative is not here

1 which deals with whatever there was in the estate
2 when the property was sold and the distribution to
3 even things up was made? What does that have to
4 do with this?

5 MR. FEAMAN: Yeah, that's why we're gratified
6 that this money is coming. At least this part is
7 coming into the estate.

8 THE COURT: Sounds like you've got something
9 else you want to do to pursue your thoughts that
10 there might have been fraud earlier. But does
11 that have anything to do with this? Or are you
12 okay with me signing this?

13 MR. FEAMAN: Not directly.

14 THE COURT: So you're okay with me signing
15 this?

16 MR. FEAMAN: Yes, sir.

17 THE COURT: Okay. So we're good.

18 MR. ROSE: We're good. Ms. Lewis, we're
19 good?

20 Well, this is easier than I thought.

21 Okay. Well, thanks.

22 It will be interesting to see how that
23 other issue works out. I mean, I understand
24 your concerns about other things. But as far
25 as the even up goes, we'll -- everybody will be

1 happily approving that.

2 MR. FEAMAN: I have not -- don't think I've
3 seen the order that you're signing, but...

4 THE COURT: Here's what it says: The motion
5 is granted. The Shirley trust will pay the
6 personal representative of Simon's estate \$12,457
7 for the sold personal property. And there will be
8 no further or outstanding obligations between
9 these parties.

10 Then the other -- kind of a mirror image
11 of what I just read. The motion is granted;
12 the Shirley trust will pay the personal
13 representative of Simon's estate \$12,457 for
14 the sold personal property. And there will be
15 no further or outstanding obligations between
16 those parties.

17 MR. FEAMAN: Yes, sir.

18 THE COURT: So that leaves open the issues
19 that you're concerned about.

20 MR. FEAMAN: Okay. Very good. Thank you.

21 THE COURT: Okay. Great. Good luck,
22 everybody.

6. The Court should note that no mention of the thefts of assets of the Estate of Simon that PR O'Connell is aware of have been made in his accountings before the Court.

7. That I continue and renew any and all prior objections filed in these proceedings while prior Representatives Ben Brown as Curator for the Estate of Simon L. Bernstein and Tescher & Spallina as Personal Representatives purported to act for the Estate of Simon Bernstein.
8. That general objections to the entirety of the Accounting filed herein electronically stamped on 12-28-16 are made due to continuing and ongoing frauds upon the Court, violations of fiduciary duties and statutes, neglect and negligence in the performance of such duties, waste and other misconduct.
9. That a general objection is made based upon a continuing and ongoing failure and refusal of Personal Representative Brian M. O'Connell to seek and obtain compliance with an Order of Feb. 18, 2014 against the prior Personal Representatives Tescher & Spallina to disclose and turn over all property of the Estate and documents and records of such property as more specifically described in such Order. See, <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20140218%20ORDER%20COLIN%20TESCHER%20SPALLINA%20TO%20TURN%20OVER%20ALL%20RECORDS%20PRODUCTION%20ON%20PETITION%20FOR%20DISCHARGE%20TESCHER%20SPALLINA%20Case%20502012CP004391XXXXSB%20SIMON.pdf>
10. That such a continuing and ongoing failure by the Personal Representative Brian M. O'Connell is not only a breach of fiduciary duty but sufficient basis to remove Brian M. O'Connell as the Personal Representative of the Estate of Simon Bernstein herein.
11. That a general objection is made based upon the continuing and ongoing failures and breaches of fiduciary duties of the Personal Representative Brian M. O'Connell to obtain

“Original” documentation and records for the vast Simon Bernstein Estate properties herein, as specifically distinguished from “copies” and “duplicate originals”.

12. That an objection is made based upon all items disclosed or undisclosed which would be revealed to Eliot I. Bernstein “but for” the continuing and ongoing breaches of fiduciary duty by the Personal Representative Brian M. O’Connell to seek compliance herein with such Order and that such PR shall be liable in damages to Eliot I. Bernstein and all proper beneficiaries under the Estate of Simon L. Bernstein as a result therein.
13. That Eliot I. Bernstein renews and continues any and all objections to the validity of the Will of Simon Bernstein itself dated July 25, 2012 on grounds, including but not limited to, improper witnesses and notarizations, undue influence, and that an appeal of such Will validity remains pending at the 4th DCA and whereby Eliot I. Bernstein further raises a general objection to the accounting herein based upon the Personal Representative’s actions of collusion, omission, conspiracy in furthering a fraud upon the Court both prior, during and after such validity trial of December 2015.
14. Eliot I. Bernstein raises a general objection to the Accounting based upon the continuing and ongoing breaches of fiduciary duties by Brian M. O’Connell to pursue proper Discovery, depositions, subpoenas, and other action for the benefit of the Estate of Simon Bernstein to obtain proper documentation and property of the Estate.
15. Eliot I. Bernstein raises a general objection based upon the continuing and ongoing failures and breaches of fiduciary duties by Personal Representative Brian M. O’Connell to obtain the business and personal Federal and State tax returns of Simon L. Bernstein and such failures include but are not limited to obtaining Fed and State Tax returns directly from the federal and state governments as well as the Tax Returns that former

Curator Ben Brown had allegedly obtained shortly before his sudden and mysterious death.

16. That a general objection is made for the continuing and ongoing failures and breaches of fiduciary duties of the Personal Representative Brian M. O'Connell to secure and obtain properties, assets, records, value, monies, accounts, statements and any and all matters of the LIC Holdings, Inc.
17. That a general objection is made for the continuing and ongoing failures of the Personal Representative Brian M. O'Connell to obtain, secure, marshal, protect, procure the business and personal mail of Simon L. Bernstein, computer and computer records and data and other business files and records of the vast properties of Simon L. Bernstein.
18. That a general objection is made for the continuing and ongoing failures of the Personal Representative Brian M. O'Connell to obtain, secure, marshal, protect, procure the business and personal mail of Simon L. Bernstein, computer and computer records and data and other business files and records of the vast properties of Simon L. Bernstein from his corporate offices despite a Court Order to Inventory such items, see Order Dated March 30, 2015 in the Estate of Simon at <http://iviewit.tv/Simon%20and%20Shirley%20Estate/20150330%20ORDER%20Colin%20Amended%20on%20Petition%20to%20Take%20Possession%20Store%20Inspect%20and%20Appraise%20Estate%20Property.pdf> . This Order was not complied with and thus O'Connell appears in Contempt.
19. That a general objection and specific objections are made for any and all disbursements, costs, fees, attorney's fees, PR fees, or monies paid or properties of any kind transferred during this Accounting period by any Order or direction of former Judge Martin Colin

who should have been Disqualified as a material fact witness and suddenly “recused” within 24 hours of denying the last mandatory Disqualification motion filed against him.

See,

<http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20150514%20FINAL%20Motion%20for%20Disqualification%20Colin%20ECF%20STAMPED%20COPY.pdf>

20. That a general objection and specific objections are made for any and all disbursements, costs, fees, attorney’s fees, PR fees, or monies paid or properties of any kind transferred during this Accounting period by any Order or direction of former Judge John L. Phillips who should have been Disqualified. See,

- a. <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20151204%20FINAL%20SIGNED%20NOTARIZED%20Disqualification%20of%20Florida%20Circuit%20Court%20Judge%20John%20L%20Phillips%20ECF%20STAMPED.pdf>;
- b. <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20151204%20SECOND%20FILED%20DOCKETED%20FINAL%20CORRECTIONS%20to%20Disqualification%20of%20Florida%20Circuit%20Court%20Judge%20John%20L%20Phillips%20ECF%20STAMPED.pdf>;
- c. <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20151215%20ESIGNED%20Phillips%20Trial%20Stay%20ECF%20STAMPED%20COPY.pdf>
- d. <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20151228%20FINAL%20SIGNED%20NOTARIZED%20Second%20Disqualification%20of%20Judge%20Phillips%20after%20Validity%20Hearing%20on%20December%2015,%202015%20ECF%20STAMPED%20COPY.pdf>;

e. <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20151231%20FINAL%20ESIGNED%20MOTION%20FOR%20NEW%20TRIAL%20STAY%20IN%20JUNCTION%20PHILLIPS%20ECF%20STAMPED%20COPY.pdf>;

21. That a general objection is made for the continuing and ongoing failures and breaches of fiduciary duties of PR Brian M. O’Connell to have obtained a proper Accounting of the Shirley Bernstein Trusts and Estate and a proper determination of what properties and assets of any kind, personal, real, tangible or intangible should have flowed to Simon Bernstein and the Simon Bernstein Estate.
22. That a general objection is made for the continuing and ongoing failures and breaches of fiduciary duties of PR Brian M. O’Connell to have moved for the removal of Ted Bernstein as Trustee of the Simon Bernstein Trust and fiduciary in Shirley Bernstein matters with PR O’Connell being specifically notified and informed of an absolute duty to act by licensed attorney Peter Feaman as counsel for Creditor William Stansbury, further being notified of fraud, waste and misconduct by Ted Bernstein.
23. That general and specific objections are made for “missing millions” which PR O’Connell was specifically notified about by electronic mail service in a federal US District Court filing in the Northern District of Illinois on Feb. 24th, 2016 which relates to Life Insurance litigation where the Estate of Simon Bernstein is a party and where more fraud and missing documents and discovery are ongoing as well.
24. It is noted that this All Writs Act petition in federal court was filed a day after the bloody dead body of one Mitch Huhem, an apparent personal friend and coach with President Elect Donald J. Trump, was found in a bloody death at the 7020 Lions Head Lane Boca Raton, Fl home of Simon and Shirley Bernstein.

25. PR O'Connell specifically received this Petition which provided notice in part of the following from Paragraphs 163 to 171:

“From Tescher & Spallina, PA Production, Bates Doc. No. TS001503-TS001506, by Letter dated June 25, 2013 from Grant Thornton, under Primary Express Account 309513, Payee Bernstein Family Investments LLP, regarding a claim against Stanford Bank International Limited (“the Company”), a Claim was allowed for \$1,062,734.50 in the Antiguan Estate.

The Letter references that there may be “more letters of notification in order to incorporate all CDs.” Where the CD's my father held on information and belief were only a small fraction, one to two percent of his Stanford holdings and the rest were in blue chip stocks, municipals, etc. that were not part of the Stanford Ponzi scheme.

However, by Tescher & Spallina, PA Bates Doc. No. TS003734 the STANFORD Simon & Shirley Bernstein Valuations as of 5/28/2008 reflect a Net Worth for that Statement at \$6, 928,933.52 (Million) with \$839,362.12 in Cash Available.

From Tescher & Spallina, PA Production, Bates Doc. No. TS004808 by Statement dated Aug. 31, 2012 (two weeks before Simon's death) in the Wilmington Trust Investment Details for 088949-000 Simon L. Bernstein Irrev TR the Grand Total \$2,829,961.66, thus this nearly \$3 Million remains wholly Unaccounted for and according to William Stansbury this value may be doubled to Over \$6 Million when Shirley Bernstein's 49% of this account is factored in, which also remains Unaccounted for.

From Tescher & Spallina, PA Production already exhibited herein TED allegedly settled Simon's \$2,000,000.00 of CD's with Stanford with Grant Thornton for \$1,062,734.50. There is no complete accounting.

From Tescher & Spallina, PA Bates Doc. No. TS005459 Simon Bernstein BankOne checking activity Acct MI/FL/Ga Checking XXXX7231 \$67,402.08 was the available Balance in that account as of 10/15/12 just after Simon Bernstein's passing with \$109,456.67 available as of Sept. 7, 2012 just a short time before his passing for that account.

By Tescher & Spallina, PA Bates Doc. No. TS005478 JP Morgan Bernstein Family Investment LLP Acct. W32635000 showed \$1,872,810.91 for a 49.5% interest in the total Market Value with Accruals with \$807,289.79 Cash included for Statement covering 8/1/12-8/31/12 just weeks before Simon Bernstein's passing.

By Tescher & Spallina, PA Bates Doc. No. TS004765 JP Morgan Simon Bernstein Account No. 000000849197231 showing Total Payments & Transfers of \$97,793.74 for the period 8/10/12 to 9/12/12 up to Simon's passing.

By Tescher & Spallina, PA Bates Doc. No. TS004820 JP Morgan Simon Bernstein Trust Robert M. Spallina Donald L. Tescher Trustees Primary Account 000000478018083 Dec. 20, 2013 Balance \$150,177.17 with an "Internal Transfer" of \$100,000.00 on Dec. 20, 2015. It is unknown what this "Internal Transfer" was for that occurred over a year after Simon's passing.

By email dated Feb. 8, 2013 Victoria Roraff, Registered Client Service Associate of OPPENHEIMER of the Boca Raton, Florida office writing to SPALLINA she admits she does not have a File on all of the STANFORD Accounts but provides how some of the accounts change account numbers transferring from Stanford to Oppenheimer."

26. Said Petition put PR O'Connell on notice of approximately \$13 million in cash and accounts, \$6 million in real estate, over \$800,000.00 in jewelry, a Bentley worth several hundred thousand dollars, a Porsche worth over a hundred thousand dollars, a million dollar cash "settlement" with Stanford funds, thus being at least over \$20 million in cash, accounts, properties and assets and yet PR O'Connell has failed on a continuing and ongoing basis and breached fiduciary duties to properly secure such assets and properties, preserve such records and documents to determine and obtain such properties and marshal the assets for the proper beneficiaries or undertake actions to investigate the matters,
27. Said Petition further put PR O'Connell on notice of further direct involvement in fraud by Ted Bernstein in the setup and transfer of the Lions Head home to a Lions Head Land Trust, Inc. and it was discovery and pursuit of these frauds with the Florida Secretary of State and other parties that was occurring in the days before 45 year old Mitch Huhem was found in a bloody death inside the Lions Head home in Boca Raton, on or about Feb. 23, 2015.

28. Said Petition further put PR O'Connell on notice again of the "Missing Iviewit Stock" where Simon Bernstein was a 30 percent shareholder in Technologies valued by leading experts in the field in the hundreds of billions of dollars and yet all remains unaccounted for by PR Brian M. O'Connell and general and specific objections are filed to such accounting in this regard.
29. The Petition for All Writs filed in Federal court is incorporated by reference herein to serve as further notice of general and specific objections to the filed accounting by PR Brian M. O'Connell,.
30. That general objections are made for all actions by PR Brian O'Connell during the relevant period which have consented to Alan Rose and Ted Bernstein acting in any fiduciary capacity on behalf of the Estate and specific objections to any and all transfers, payments, disbursements of monies, fees, payments or exchanges of property of any kind with these parties.
31. That specific objections are raised for all parts of the Accounting relating to personal property, jewelry, TPP and other and as shown by the federal All writs petition now incorporated herein that PR O'Connell is part of a continuing and ongoing fraud and a necessary and material fact witness who should be removed as PR of the Estate.

WHEREFORE, it is respectfully prayed for an Order denying and striking such accounting, ordering hearings to remove Brian M. O'Connell as PR of the Estate of Simon Bernstein, ordering full production and compliance with outstanding Discovery requests, and ordering hearings on the accounting objections, freezing and enjoining all assets of the Estate and for such other and further relief as may be just and proper.

Dated: January 30, 2017

/s/Eliot Ivan Bernstein

Eliot Ivan Bernstein
2753 NW 34th St
Boca Raton, FL 33434
561-245-8588
iviewit@iviewit.tv
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 30th day of January, 2017.

/s/Eliot Ivan Bernstein

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

SERVICE LIST

Spallina, Esq., Spallina, P.A. George Corporate Center I Technology Way Boca Raton, FL 33431 tescherspallina.com tescherspallina.com tescherspallina.com	Teschler, Esq., Tescher & Spallina, George Corporate Center I Technology Way Boca Raton, FL 33431 tescherspallina.com tescherspallina.com tescherspallina.com tescherspallina.com	“Ted” Stuart Bernstein Insurance Concepts Pinnacle Corporate Circle, Suite 3010 Boca Raton, Florida 33487 stuart@lifeinsuranceconcepts.com
Lancieri, Esq., and Lancieri, P.A., Commercial Boulevard Boca Raton, FL 33308 comcast.net @gmail.com	Rose, Esq. Mrachek, Fitzgerald & Rose, P.A. Flagler Drive, Suite 600 Boca Raton, Florida 33401 6991 @mrachek-law.com @mrachek-law.com	Pankauski, Esq. Law Firm PLLC Olive Avenue Boca Raton, FL 33401 6990 stuart@pankauskilawfirm.com pankauskilawfirm.com

	<p>rachek-law.com @mrachek-law.com</p>	
<p>th Simon Michigan Avenue 2603 L 60611 tpcorp.com</p>	<p>ock, Esq. Office of Irwin J. Block PL Federal Highway n, Florida 33432 al.com awyers.com</p>	<p>Moran escherspallina.com</p>
<p>imon Bernstein representative O'Connell, Partner and glietta, Esq. nitz Martens & O'Connell gler Drive Beach, FL 33401 @ciklinlubitz.com</p>	<p>han, Esquire eamman, P.A. oynton Beach Blvd. each, FL 33436 34.5552 34.5554 feamanlaw.com eammanlaw.com feamanlaw.com</p>	<p>Brown, Esq., B Henry, Esq., and vicznyk & Brown, LLP agler Drive Beach, FL 33401 matbrolaw.com @matbrolaw.com matbrolaw.com rk@matbrolaw.com</p>
<p>stein chill Lane Park, IL 60035 dsteins.com ein@gmail.com steins.com</p>	<p>orrissey, P.A. tis Street Beach, FL 33401 rrisseylaw.com</p>	<p>nolia Lane Park, IL 60035 @gmail.com</p>
<p>n ds Grove Circle ach, FL 33445 ol.com</p>	<p>nstein, Minor nd Candice Bernstein, d Natural Guardians 34th Street n, FL 33434 viewit.tv</p>	<p>ni, a Minor nd Jill Iantoni, s and Natural Guardians nolia Lane Park, IL 60035 @gmail.com</p>
<p>axley aka Lindsay Giles feinsuranceconcepts.com</p>	<p>Max Friedstein and Lisa Friedstein d Natural Guardians chill Lane Park, IL 6003 dsteins.com ein@gmail.com</p>	<p>on ld Pueblo Drive Z 85745 on1203@gmail.com</p>
<p>z Pollock, P.L. ilitary Trail, suite 150 n, FL 33431 Fax: 241-2330</p>		

hendell, Esq. ndellpollock.com endellpollock.com hellpollock.com . Pollock, Esq. dellpollock.com ndellpollock.com A. Tornincasa, Esq. ndellpollock.com hendellpollock.com		
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