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

IN RE: ESTATE OF: PROBATE DIVISION

SIMON L. BERNSTEIN, FILE NO:502012CP4391XXXXSB

Deceased.

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OBJECTION TO FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE FOR THE TIME PERIOD OF SEPTEMBER 13, 2012 THROUGH FEBRUARY 28, 2014

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 objections to the "Final Accounting of Personal Representative" for the time period of September 13, 2012 through February 28, 2014 ("Accounting"), as follows:

1. On or about May 1, 2014, Robert L. Spallina and Donald R. Tescher served the Accounting.

2. The following items on the "Summary" need further investigation, thus the Personal Representative objects as set forth below. In addition, the Personal Representative objects as no substantiating documents were provided, thus the Personal Representative reserves his right to further object to same:

a. "Starting Balance"; and

b. "Assets on Hand at Close of Accounting Period."

3. Personal Representative objects to the omission of the life insurance proceeds currently at issue in the case styled *Simon Bernstein Irrevocable Trust DTD*

6/21/95, Case No. 13cv3643, filed in the United States District Court for the Northern District of Illinois, Eastern Division, from the Estate assets.

4. Personal Representative objects to Schedule A Receipts as no substantiating documents were provided, thus the Personal Representative reserves any and all further objections after examination of same.

5. The following items listed on Schedule A Receipts need further investigation, thus the Personal Representative objects as set forth below. In addition, the Personal Representative objects as no substantiating documents were provided, thus the Personal Representative reserves his right to further object to same:

a. "Monarch Life Proceeds" $2,000 on 10/9/2012;
b. "Required Min. Distribution from Simon IRA JPM (#Ending 5007)"; and
c. "Fee Reimbursement from Shirley Bernstein Trust" and Note 1 associated with same.

6. Personal Representative objects to Schedule B Disbursements as no substantiating documents were provided, thus the Personal Representative reserves any and all further objections after examination of same.

7. Personal Representative objects to Fees and Costs paid to Tescher & Spallina, P.A. listed on Schedule B Disbursements as without an itemized description of their services it cannot be determined if their fees benefited the Estate. In addition, to the extent the co-personal representatives and/or the attorneys for the co-personal representatives breached their fiduciary duty, there is no entitlement to attorneys' fees.

8. Personal Representative objects to Attorney's Fees and Costs paid to Mark R. Manceri, P.A. listed on Schedule B Disbursements as such fees did not benefit the

Estate, thus there is no entitlement to attorney's fees. In addition, documentation is needed which shows an itemization of the services provided and time incurred.

9. Personal Representative objects to the extent there are no Court orders authorizing and/or directing payments to attorneys for the co-personal representatives, Tescher & Spallina, P.A. and/or Mark R. Manceri, P.A., as listed on Schedule B.

10. The following items listed on Schedule B need further investigation, thus the Personal Representative objects as set forth below. In addition, the Personal Representative objects as no substantiating documents were provided, thus the Personal Representative reserves his right to further object to same:

a. "LOANS (Bernstein Family Realty)" on 9/14/2012;

b. "LOANS (Bernstein Family Realty)" on 10/15/2012;

c. "Interest Payment on LLLP Loan" on 10/1/2012; and

d. "Wells Fargo Interest Payment (HELOC)" on 10/15/2012.

11. Personal Representative objects to Schedule C Distributions as no substantiating documents were provided, thus the Personal Representative reserves any and all further objections after examination of same.

12. The following items listed on Schedule C Distributions need further investigation, thus the Personal Representative objects as set forth below. In addition, the Personal Representative objects as no substantiating documents were provided, thus the Personal Representative reserves his right to further object to same:

a. "Required Min. Distribution to Simon Estate Acct JPM (#Ending 5220)".

13. Personal Representative objects to Schedule D Capital Transactions and Adjustments as no substantiating documents were provided, thus the Personal Representative reserves any and all further objections after examination of same.

14. The following items listed on Schedule D Capital Transactions and Adjustments need further investigation, thus the Personal Representative objects as set forth below. In addition, the Personal Representative objects as no substantiating documents were provided, thus the Personal Representative reserves his right to further object to same:

a. "Accounts Receivable from Bernstein Family Realty, LLC" on 9/14/12 and Note 1 associated with same;

b. "Accounts Receivable from Bernstein Family Realty, LLC" on 10/15/12 and Note 1 associated with same;

c. "Accrued Legal Fees from Bernstein Family Realty, LLC payable to the Estate of Simon Bernstein" and Note 2 associated with same;

d. "Accrued Legal Fees from Simon Bernstein 1995 Insurance Trust payable to the Estate of Simon Bernstein" and Note 3 associated with same; and

e. "Net change in Simon Bernstein IRA Acct Ending 5007 at JPM Morgan" and Note 4 associated with same.

15. Personal Representative objects to Schedule E Assets on Hand at Close of Accounting Period as no substantiating documents were provided, thus the Personal Representative reserves any and all further objections after examination of same.

16. The following items on Schedule E Assets on Hand at Close of Accounting Period need further investigation, thus the Personal Representative objects as

set forth below. In addition, the Personal Representative objects as no substantiating documents were provided, thus the Personal Representative reserves his right to further object to same:

a. Furniture and furnishings;

b. Jewelry;

c. "Secured Promissory Note- Due from Bernstein Family Realty, LLC";

d. "Simon Bernstein IRA (JP Morgan Acct. Ending 5007)";

e. "Due From Bernstein Family Realty, LLC";

f. "Due from Simon Bernstein 1995 Insurance Trust";

g. "LIC Holdings, Inc.";

h. Sabadell Bank (Acct. Ending 7176)"; and

i. "JP Morgan (Acct. Ending 5220)."

17. The Accounting fails to comply with Fla. R. P. 5.346(b)(4) with regard to LIC Holdings, Inc. listed on Schedule E Assets on Hand at Close of Accounting Period.

18. The Accounting is deficient as it fails to comport with Fla. R. P. 5.346(b)(1) & (3) as, among other things, the accounting classifies multiple transactions as "LOANS" or "Interest Payment," yet provides no other information.

WHEREFORE, BRIAN M. O'CONNELL, as Personal Representative of the Estate of Simon Bernstein, by and through undersigned counsel, hereby objects to the "Final Accounting of Personal Representative" for the time period of September 13, 2012 through February 28, 2014, and requests attorneys' fees and costs and any further relief deemed necessary or proper.

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I HEREBY CERTIFY that a true and correct copy of the foregoing was served by e-mail service on the 13 day of, August 2014 to all on the Service List attached.

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