

LAW OFFICES OF
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October 12, 2007

Mr. and Mrs. Simon L. Bernstein
7020 Lions Head Lane
Boca Raton, Florida 33496

Re: Estate Planning

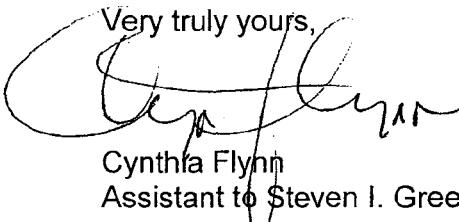
Dear Mr. and Mrs. Bernstein:

Pursuant to the request of Diane of your office, please find enclosed copies of the following estate planning documents:

Living Wills
Durable Powers of Attorney
Designation of Health Care Surrogate
Trust Agreement dated August 15, 2000
Last Wills and Testaments
First Codicils to Last Wills

If you should need anything further, please do not hesitate to contact us.

Very truly yours,


Cynthia Flynn
Assistant to Steven I. Greenwald

enclosures

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