

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

IN RE: THE ESTATE OF  
SIMON BERNSTEIN,  
Deceased

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CASE NO. 502012CP004391XXXXSB

HON. JUDGE MARTIN H. COLIN

ELIOT IVAN BERNSTEIN, PRO SE  
PETITIONER,

V.

TESCHER & SPALLINA, P.A., (AND ALL PARTNERS,  
ASSOCIATES AND OF COUNSEL),  
ROBERT L. SPALLINA, ESQ., PERSONALLY,  
ROBERT L. SPALLINA, ESQ., PROFESSIONALLY,  
DONALD R. TESCHER, ESQ., PERSONALLY,  
DONALD R. TESCHER, ESQ., PROFESSIONALLY,  
THEODORE STUART BERNSTEIN, INDIVIDUALLY,  
THEODORE STUART BERNSTEIN, AS ALLEGED  
PERSONAL REPRESENTATIVE,  
THEODORE STUART BERNSTEIN, AS ALLEGED  
TRUSTEE AND SUCCESSOR TRUSTEE PERSONALLY,  
THEODORE STUART BERNSTEIN, AS ALLEGED  
TRUSTEE AND SUCCESSOR TRUSTEE,  
PROFESSIONALLY  
THEODORE STUART BERNSTEIN, AS TRUSTEE FOR  
HIS CHILDREN,  
LISA SUE FRIEDSTEIN, INDIVIDUALLY AS A  
BENEFICIARY,  
LISA SUE FRIEDSTEIN, AS TRUSTEE FOR HER  
CHILDREN,  
JILL MARLA IANTONI, INDIVIDUALLY AS A  
BENEFICIARY,  
JILL MARLA IANTONI, AS TRUSTEE FOR HER  
CHILDREN,  
PAMELA BETH SIMON, INDIVIDUALLY,  
PAMELA BETH SIMON, AS TRUSTEE FOR HER  
CHILDREN,  
MARK MANCERI, ESQ., PERSONALLY,  
MARK MANCERI, ESQ., PROFESSIONALLY,  
MARK R. MANCERI, P.A. (AND ALL PARTNERS,  
ASSOCIATES AND OF COUNSEL)  
JOSHUA ENNIO ZANDER BERNSTEIN (ELIOT

MINOR CHILD)  
JACOB NOAH ARCHIE BERNSTEIN (ELIOT  
MINOR CHILD)  
DANIEL ELIJSHA ABE OTTOMO BERNSTEIN  
(ELIOT MINOR CHILD)  
ALEXANDRA BERNSTEIN (THEODORE  
ADULT CHILD)  
ERIC BERNSTEIN (THEODORE ADULT  
CHILD)  
MICHAEL BERNSTEIN (THEODORE ADULT  
CHILD)  
MATTHEW LOGAN (THEODORE'S SPOUSE  
ADULT CHILD)  
MOLLY NORAH SIMON (PAMELA ADULT  
CHILD)  
JULIA IANTONI – JILL MINOR CHILD  
MAX FRIEDSTEIN – LISA MINOR CHILD  
CARLY FRIEDSTEIN – LISA MINOR CHILD  
JOHN AND JANE DOE (1-5000)

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**OBJECTION TO FINAL ACCOUNTING AND PETITION FOR FORMAL, DETAILED,  
AUDITED AND FORENSIC ACCOUNTING AND DOCUMENT ANALYSIS**

Petitioner, ELIOT IVAN BERNSTEIN, individually and on behalf of his minor children ("Petitioner"), who are alleged qualified beneficiaries<sup>1</sup> of the Estate of Simon L. Bernstein (the "Estate"), hereby Objects to the Final Accounting put forth by the former resigned Co-Personal Representatives, Donald R. Tescher, Esq. and Robert L. Spallina, Esq. and their alleged counsel Robert L. Spallina, Esq. as permitted by Florida Probate Rule 5.401. OBJECTIONS TO PETITION FOR DISCHARGE OR FINAL ACCOUNTING and any other germane statutes and in support thereof, Petitioner alleges as follows:

**BACKGROUND**

1. That SIMON L. BERNSTEIN ("Settlor") is the decedent of this Estate.

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<sup>1</sup> The Will of the Estate is being challenged and the beneficiaries of the Estate of Simon may be different that what is in the Will being probated.

2. That the alleged Will of Settlor dated July 25, 2012 (“Settlor’s Will) was admitted to probate in this proceeding and is being challenged in this Court in Petitioner’s yet unheard Petitions and Motions. The notarizations on this alleged 2012 Will have been recently been found to be improperly notarized by the Governor Rick Scott Notary Public Enforcement Division and Settlor cannot be shown to have been present at the signing of this document. The Governor Rick Scott’s Notary Public Letter is hereby incorporated by reference and can be found @ [www.iviewit.tv/](http://www.iviewit.tv/)
3. That the alleged 2012 Amended and Restated Trusts of Settlor is being challenged and the notarizations have recently been found to be improperly notarized by the Governor Rick Scott Notary Public Enforcement Division and Settlor cannot be shown to have been present at the signing of this document.
4. That both the alleged 2012 Will and Amended Trust were allegedly executed weeks before Settlor’s death, Petitioner alleges that if they were signed by Settlor it would have been under undue influence. Petitioner alleges that along with other documents already proven signed POST MORTEM by Settlor through FRAUD and FORGERY, these documents too were procured through similar FRAUD and possible FORGERY and have therefore been challenged by Petitioner as being part of a larger fraud to seize Dominion and Control of the Estate, change beneficiaries of the Estate and loot the Estate and Trusts of Settlor.
5. That Petitioner has challenged these documents both civilly in this Court and criminally with the proper authorities, along with other documents allegedly executed in 2012 by Settlor and Petitioner claims all these documents are part of a Fraud to change beneficiaries of Settlor’s Estate and his wife Shirley Bernstein’s (“Shirley”) Estate POST MORTEM in each case. Proven FRAUD and admitted FORGERY have forced the Estate of Shirley to be reopened.

Attempts have been made in both Estates and Trusts of Simon and Shirley to change the beneficiaries from three of five of Settlor's children to Settlor's ten grandchildren.

6. That due to Forgery, Fraud and more, the Estates and Trusts and Fiduciary positions in Settlor and Shirley's Estates and Trusts have been illegally seized to further loot the Estate and Trusts of tens of millions of dollars of assets and deny Petitioner ANY accountings or other information relating to the Estates and Trusts of Settlor and Shirley.
7. That Fraud and Forgery have already been discovered and proven in the Estates and Trusts of Settlor and Shirley and where now the former PR's, Trustees, Ted and others are the subject of ongoing state and federal, civil and criminal, investigations and actions.
8. That recently the 2012 alleged Will and the 2012 Amended and Restated Trust of Simon, have been confirmed by Governor Rick Scott's Notary Public division to have been improperly notarized by Theodore Bernstein's personal assistant, a one Lindsay Baxley aka Lindsay Giles<sup>2</sup>, where it cannot now or ever be proven that Simon Bernstein was present at the signing of these documents in 2012. This notarization fraud is almost identical to that of the one committed in Shirley's Estate by Theodore's close personal and business friends, who he brought into Settlor's affairs, Tescher & Spallina's Legal Assistant and Notary Public, the now convicted of felony fraud and admitted forgery in these matters, Kimberly Moran.
9. That there has been unearthed an evolving and expanding conspiratorial PATTERN AND/OR PRACTICE of criminal activity in the Estates and Trusts of Simon and Shirley Bernstein, including but not limited to, proven FORGERY (six counts, including a Post Mortem Forgery of Settlor), proven FRAUD (six counts), FRAUD ON THE COURT,

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<sup>2</sup> Lindsay Giles is the legal name and yet Giles signed the alleged 2012 documents under her prior name, a third degree felony, see Governor Report RE: Investigation of **Felony Name Violations @ [www.iviewit.tv](http://www.iviewit.tv)**

ALTERATION OF ESTATE DOCUMENTS and more, committed by the former Personal Representatives and their Legal Assistant and Notary Public and others.

10. That due to the criminal acts proven, prosecuted, admitted and alleged against the former Personal Representatives, Donald Tescher, Esq. and Robert Spallina, Esq. and their accomplices, including but not limited to, Theodore S. Bernstein, Mark Manceri, Esq. Kimberly Moran and Lindsay Baxley aka Lindsay Giles, this Court must now allow FORMAL, DETAILED, AUDITED AND FORENSIC ACCOUNTING AND DOCUMENT ANALYSIS to take place to determine the extent of the crimes, to determine the validity of ALL ESTATE DOCUMENTS, including but not limited to the Trust and Estate documents and BILL THE COSTS TO THE PARTIES THAT HAVE THE CAUSED THE NEED FOR THESE EXPENSES. That this Court should not force the Estate to bear the burden of these costs to the already victimized beneficiaries, interested parties and creditors, especially where relief has been offered by Tescher and Spallina, see Donald Tescher resignation letter @ [www.iviewit.tv/](http://www.iviewit.tv/), hereby incorporated by reference in entirety.
11. That the Final Accounting is alleged to be further Fraud on this Court, the Beneficiaries and Interested Parties, in efforts to hide assets, hide relevant and pertinent information to support the purported Final Accounting and further conceal criminal wrongdoings by Tescher and Spallina and others.
12. That the former Personal Representatives/Executors and Trustees of Settlor's Estate and Trusts, Tescher and Spallina, have resigned in disgrace and for criminal acts and after resigning have continued to NOT follow Probate Rules and Statutes and timely turn over accountings, assets and other materials of the Estate to the Curator and beneficiaries as

ordered by this Court<sup>3and4</sup> and required by Statute, further inflicting ongoing damages to all beneficiaries, interested parties and creditors.

13. That contempt proceedings should be held by this Court as these violations of the Court order and Statutes to timely turn over all documents and records and provide a final accounting timely has caused considerable further waste of Estate assets and time of both the Curator and beneficiaries in attempting to marshal missing assets and documents and further damaging beneficiaries, interested parties and creditors.
14. That Contempt of Court charges should also be followed for failing to close the Estate timely as ORDERED by this Court on the Letters of Administration done and ordered on October 02, 2012, which ordered that the Estate of Settlor be closed by October 02, 2013, see Court Order \_\_\_\_\_ at <http://www.iviewit.tv/Simon%20and%20Shirley%20Estate/20121002%20LETTERS%20OF%20ADMINISTRATION%20DONALD%20TESCHER%20AND%20ROBERT%20SPALLINA%20SIMON%20FILED%20WITH%20COURT.pdf> and for further failing to ever file an extension.
15. That the former Personal Representatives/Executors in an attempt to continue to cover up their alleged crimes, allegedly then appointed Theodore Bernstein as Trustee upon their resignation, despite having notified Sheriff's authorities that Theodore Bernstein had taken improper distributions in self-dealing transactions, AGAINST THE ADVICE OF COUNSEL (Teschler and Spallina). MOST IMPORTANTLY, TESCHER AND SPALLINA

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<sup>3</sup> Court Order Dated \_\_\_\_ @ www.iviewit.tv/

<sup>4</sup> RULE 5.430 (j)

Failure to File Accounting or Deliver Records or Property. The resigning personal representative **shall be** subject to contempt proceedings if the resigning personal representative fails to file an accounting or fails to deliver all property of the estate and all estate records under the control of the resigning personal representative to the remaining personal representative or the successor fiduciary within the time prescribed by this rule or by court order.

TRANSFERRED TRUSTEESHIP TO THEODORE AFTER THEY HAD ADMITTED TO FRAUD ON THE BENEFICIARIES AND RESIGNED IN DISGRACE.

16. That from the Palm Beach County Sheriff Supplemental Report, see [www.iviaewit.tv/](http://www.iviaewit.tv/), hereby incorporated by reference herein, dated erroneously on 1/21/13 AT 1:45 PM and which allegedly actually took place on 1/21/14 at 1:45PM, Detective Ryan Miller states,

“SPALLINA SAID THAT **THEY** [EMPHASIS ADDED] NOTICED THAT THE FIRST PAGE OF THE DOCUMENT SKIPPED FROM ONE TO THREE, SO HE TOOK IT UPON HIMSELF TO ADD IN NUMBER TWO, BEFORE SENDING IT TO YATES [ATTORNEY FOR PETITIONER AND HIS CHILDREN, CHRISTINE YATES AT TRIPP SCOTT LAW FIRM]. THE CHANGE THAT NUMBER TWO MADE TO THE TRUST, AMENDED PARAGRAPH E OF ARTICLE III, MAKING IT READ THAT ONLY TED AND PAM WERE CONSIDERED PREDECEASED, NOT THEIR CHILDREN. HE SAID THE ORIGINAL TRUST STATES THAT TED, PAM, AND THEIR CHILDREN ARE DEEMED PREDECEASED. SPALLINA SAID HE DID THIS AT HIS OFFICE IN BOCA RATON, FLORIDA. HE SAID THAT NO ONE ELSE TOOK PART IN ALTERING THE DOCUMENT [THE QUESTION THEN IS WHO IS THE “THEY” THAT NOTICED THE SKIPPED FIRST PAGE?].”

“SPALLINA STATED THAT ALTHOUGH HE CREATED THE ALTERED FORM [AN ALLEGED AMENDMENT TO SHIRLEY’S TRUST] AND ATTACHED IT TO THE ORIGINALLY SIGNED NOTARIZED FORM, HE RECEIVED NO INCOME OR GAIN FROM IT.”

“SPALLINA REITERATED THAT TED WAS TOLD TO NOT MAKE DISTRIBUTIONS. SPALLINA WAS ASKED AND **CONFIRMED THAT HE ALTERED DOCUMENT** REFERENCE SHIRLEY’S, IS THE ONLY MISTAKE HE MADE. HE IS NOT AWARE OF ANY OTHER MISTAKES.”<sup>5</sup>

17. That in a hearing before this Court on September 13, 2013, Spallina had stated that he was also unaware of any other crimes other than those of Moran and yet continued to perpetrate

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<sup>5</sup> Palm Beach County Sheriff Report Case No.14029489, Page 6. [www.iviaewit.tv/](http://www.iviaewit.tv/)

yet ANOTHER Fraud on this Court, as he had knowledge in Court of his own criminal alteration of documents at that time and failed to notify Your Honor or the beneficiaries and instead lied in the hearing about the beneficiaries knowing he altered documents to change them and further attacked Petitioner as a liar, all the while knowing he illegally had made changes to the beneficiaries months earlier. This series of lies in official proceedings proves that not only is Spallina guilty of FRAUD on the beneficiaries, interested parties, other attorneys at law but also continuing and ongoing FRAUD ON THE COURT. It appears that both Spallina and his partner Tescher are pathological serial liars and fraudsters willing to perpetrate fraud after fraud not only this Court but to criminal investigators.

18. That Petitioner again requests that this Court take Judicial Notice of these new fraudulent activities of Tescher and Spallina, including Spallina's admission to Palm Beach County Sheriff Detectives that he knowingly and with scienter altered Trust documents, in efforts to commit fraud against the true and proper beneficiaries of the Estate to the advantage of his close personal friend and business partner Theodore Bernstein and his family to the detriment of others, by notifying any/all criminal authorities and state bar agencies of this criminal misconduct of an OFFICER OF THIS COURT. Petitioner alleges that automatic disbarment is required when an Attorney knowingly sends fraudulent documents to another attorney to perpetrate a fraud, as is the case in Spallina's admission to Sheriff Deputies that he knowingly transmitted by mail and wire, documents he fraudulently altered to attorney at law, Christine Yates, Esq. of Tripp Scott law firm, Petitioner and his children's counsel at that time.
19. That the alleged Appointment of Successor Trustee signed by Tescher is witnessed by convicted felon Moran and the Acceptance of Successor Trustee signed by Theodore



Bernstein is Notarized by Lindsay Baxley aka Lindsay Giles, again improperly notarized using a FELONIOUS notarization stamp and also contains a scratched out and hand written over date with no initialization of the change, again improperly executed.

20. That the documents alleged to Appoint Theodore as Successor Trustee by Tescher and Spallina, see Trustee Resignation and Appointment of Successor Trustee documents at [www.iviewit.tv/](http://www.iviewit.tv/), hereby incorporated by reference in entirety herein, are again fraught with improper notarization by Lindsay Baxley aka Lindsay Giles, using a Notary stamp under a knowingly false name and witnessed in part by Moran, who has been arrested and convicted in these matters already for Fraud and who has also admitted to Forgery, yet Tescher and Spallina now use her again to sign as witness to these Estate documents.
21. That nothing that Spallina, Tescher or Theodore now say or do forward in these matters can be trusted by this Court or the beneficiaries and interested parties, including but far from limited to authenticity of the dispositive documents controlling the Estate at this point and certainly not the Final Accounting they have put forth untimely in violation of yet another Court Order, again causing waste and abuse to all parties, including this Court.
22. That due to the failure to notify beneficiaries in the Estates and Trusts of Simon by the former Personal Representatives/Executors as required by Probate Rules and Statutes, the Trust of Settlor has been **abandoned** by the former Personal Representatives/Executors and Trustees in Settlor's Trusts since their resignation on **DATE**.
23. That the alleged new PR of Shirley's Estate and alleged new Trustee of the Trusts of Simon, Theodore Bernstein, has also failed to comport with Probate Rules and Statutes entirely and failed to ever provide notice of his alleged fiduciary roles or provide successor accountings, trusts, etc. as required within the time limit legally required and thus has failed miserably as

alleged PR and Trustee in any/all fiduciary capacities he claims he is acting under. This Court will remember that Theodore was acting as PR of Shirley's Estate for over a year without proper Letters.

24. That Theodore has admitted to the Palm Beach County Sheriff Office that he was acting as Trustee but had never read the Trusts he was acting under, a failure of fiduciary responsibilities that defies belief, as claimed to Detective Ryan Miller of the Palm Beach County Sheriff, "Ted stated that he was told that Shirley's Trust was to be distributed amongst her 10 grandchildren. Ted stated that he did not read all of Shirley's Trust documents and that Spallina and Tescher had both told him several times how Shirley's Trust was to be distributed."<sup>6</sup>
25. That Theodore further claims to Sheriff's investigators that he read in Shirley's Trust documents where the beneficiaries of Shirley's Trust were to be the 10 grandchildren and where this claim is wholly untrue and nowhere in Shirley's documents does it state this and in fact, the documents state instead that Theodore, his sister Pamela and their lineal descendants are to be considered dead and predeceased for anything to do with her Trusts. This makes Theodore's alleged Trusteeship even more confusing as he is dead technically and legally in the matters.
26. That in a recently unearthed 2008 Will of Simon and 2008 Trust of Simon<sup>7</sup> that was suppressed and denied by the former PR's and Trustees of Simon's Estate and Trusts, Tescher and Spallina, we learn why these documents have been suppressed and denied, in violation of Probate Rules and Statutes, as it shows that prior to the alleged changes made days before Simon's death, fraught with improper notarizations and more, the successor PR

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<sup>6</sup> Palm Beach County Sheriff Report Case No.14029489, Page 9. [www.iviewit.tv/](http://www.iviewit.tv/)

<sup>7</sup> The alleged 2008 Will and Trust of Simon can be found @ [www.iviewit.tv/](http://www.iviewit.tv/)

and Trustee was to be William Stansbury, the creditor in the Estate of Simon. William Stansbury, who was forced to sue Theodore due to the alleged criminal and civil torts committed against him, primarily by Theodore according to Stansbury, only weeks before Simon's untimely death.

27. That this Court allegedly issued Letters in the Estate of Shirley to Theodore Bernstein on **DATE** and since that time Theodore Bernstein has failed to turn over any accounting to beneficiaries of the Estate or Trusts of Shirley or notice of his acceptance of his Letters with copies of the Wills and Trusts attached, in violation of Probate Rules and Statutes and this is further cause for his immediate removal in any fiduciary capacities.
28. That this Court erred in issuing Theodore Letters in Shirley's Estate and must instantly revoke such Letters in Shirley's Estate, acting on the Court's own motion, as Theodore now has absolute conflicts of interests with the TO BE DETERMINED beneficiaries of Shirley's estate caused by the newly admitted to Fraud crafted by Spallina and confessed to Palm Beach County Sheriff's.
29. That in the first instance with the fraudulent document admitted to by Spallina, Theodore and his sister Pamela's children are included by an altered and Fraudulent Amendment into the Estate and Trusts of Shirley. However, without the altered and fraudulent document and using Shirley's documents alone, Theodore, Pamela and their lineal descendants would be excluded entirely and considered predeceased. Thus, Theodore cannot act further in any fiduciary capacity without new and additional conflicts of interest and adverse interest and therefore, Theodore does not now, nor did he ever for a host of other conflicts and adverse

interests<sup>8</sup>, qualify to become the Personal Representative and/or the alleged Trustee of Shirley's Estate and Trusts.

30. That Theodore Bernstein is conflicted and has adverse interests with the Estates and Trusts beneficiaries for now both Simon and Shirley's Estates and Trusts entirely and to seal his fate as not qualified, in the Palm Beach County Sheriff's Investigatory Report, Spallina states that he Theodore took distributions in self-dealing's that benefited his children to the detriment of Petitioner's children and Petitioner, AGAINST THE ADVICE OF COUNSEL.

31. That no prior accountings of any sort have been provided in the Estates and Trusts of Simon or Shirley Bernstein in violation of Probate Rules and Statutes and therefore there is no way to determine if the Final Accounting is accurate without a detailed formal accounting of BOTH SHIRLEY AND SIMON'S ESTATES and TRUSTS. To this point, almost four years after Shirley's death and almost two years after Simon's, Petitioner only has this recently fabricated Final Accounting submitted in Simon's Estate and NO OTHER ACCOUNTINGS, FINANCIAL RECORDS, etc., NOTHING, in violation of PROBATE RULES AND STATUTES.

32. That items are missing from the accounting and NO financial information, physical evidence, tangible things and back up materials were provided with the Final Accounting thereby making it impossible to determine if a single claim upon it is true. As no prior accountings or any materials have been provided the validity is unresolvable and it is just numbers on a page and not in line with any accounting standards for Petitioner to validate.

33. That Petitioner states that the Final Accounting put forth is improperly signed making it null and void and potentially further misconduct. That Robert Spallina, Esq. signs the accounting

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<sup>8</sup> INSERT ELIOT LAST PETITION FOR CONSTRUCTION

on May 01, 2014 acting as counsel for the Co-Personal Representatives Tescher and Spallina, where Spallina had resigned as Counsel to the former removed Personal Representatives on **DATE \_\_\_\_\_**<sup>9</sup>.

34. That to date there has been a CRIMINAL lack of transparency by the PR's and Trustees of the Estates and Trusts of Simon and Shirley Bernstein, with blatant disregard of accounting procedures legally required by Probate Rules and Statutes.
35. ASSETS ARE MISSING FROM ACCOUNTING AND AMENDED INVENTORY OF SIMON, including but not limited to, possibly fraudulent inventory statements.

### **SPECIFIC AND DETAILED OBJECTIONS TO FINAL ACCOUNTING**

#### **Schedule A**

36. No financial information, physical evidence, tangible things or backup relating to the "Monarch Life Proceeds" check(s) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
37. No financial information, physical evidence, tangible things or backup relating to the "US Treasury (tax refund)" were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
38. No financial information, physical evidence, tangible things or backup relating to the "Fee Reimbursement from Shirley Bernstein Trust," including but not limited to, copies of checks and other documentation were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. Regarding Note 1 on Schedule A - No financial information, physical evidence, tangible things or backup relating to the Note 1 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
39. No financial information, physical evidence, tangible things or backup relating to the "Required Minimum Distribution from Decedent Simon's IRA's," including but not limited to, JP Morgan account (ending 5007) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
40. No financial information, physical evidence, tangible things or backup relating to the account statements for 2009-2014 of any JP Morgan accounts have been produced at this time for review.

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<sup>9</sup> **Tescher & Spallina resignation letters are at [www.iviewit.tv/](http://www.iviewit.tv/)**

41. No financial information, physical evidence, tangible things or backup relating to the Sabadell account (ending 7176) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the account statements with Sabadell for 2009-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
42. No financial information, physical evidence, tangible things or backup relating to the JP Morgan account (ending 5220) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the account statements for JP Morgan for 2009-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

Schedule B

43. No financial information, physical evidence, tangible things or backup relating to the “Fees and Costs” billed by Tescher & Spallina, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the accountings, billings and other information regarding their fees from the period of 2007-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the retainer agreements for Tescher & Spallina, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
44. No financial information, physical evidence, tangible things or backup relating to the “Fees and Costs” billed by Mark R. Manceri, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the accountings, billings and other information regarding Manceri’s fees from the period of 2007-2014 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
45. No financial information, physical evidence, tangible things or backup relating to the Retainer Agreements for Mark R. Manceri, P.A. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
46. No financial information, physical evidence, tangible things or backup relating to the documents and information regarding “Bernstein Family Realty, LLC (“BFR”)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the any loans to BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

47. No financial information, physical evidence, tangible things or backup relating to the “cancelled check payable to CASH (written pre death) by Decent” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
48. No financial information, physical evidence, tangible things or backup relating to the documents and information regarding the “interest payment on LLLP Loan (autopay)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the copies of the cancelled check for the interest payment were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the loan documentation were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
49. No financial information, physical evidence, tangible things or backup relating to the documents and information regarding the “American Pioneer Premium (autopay)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the cancelled checks, statements, etc. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the contract this was paid under were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
50. No financial information, physical evidence, tangible things or backup relating to the copy of the “Unknown – Check written pre death” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
51. No financial information, physical evidence, tangible things or backup relating to the “Wells Fargo Interest Payment check (HELOC)” and any account statements or information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the loan or other instrument this interest payment was due from were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the Wells Fargo account were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
52. No financial information, physical evidence, tangible things or backup relating to the “Internal Revenue Service check” and the corresponding tax form that it was paid on were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
53. No financial information, physical evidence, tangible things or backup relating to the “Bank Expense to (close Legacy Account)” and all Legacy accounts held by Decedent, including

statements, closing information, etc. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

54. No financial information, physical evidence, tangible things or backup relating to the copy of the Jewelry Appraisal were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

#### Schedule C

55. No financial information, physical evidence, tangible things or backup relating to the “Required Min. Distribution to Simon Estate Acct JPM (#Ending 5220)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the account documents, statements or information regarding the account were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

#### Schedule D

56. No financial information, physical evidence, tangible things or backup relating to the “BFR Note 1” and BFR Note 2” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
57. No financial information, physical evidence, tangible things or backup relating to the account documents, statements or information regarding the “accrued legal fees from Simon Bernstein 1995 Insurance Trust payable to the Estate of Simon Bernstein (Note 3)” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the copy of the Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the retainer agreements for the services billed to Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - c. No financial information, physical evidence, tangible things or backup relating to the legal fee billings were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
58. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the “Net change in Simon Bernstein IRA (ending 5007) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

#### SCHEDULE D – NOTES



- 59. Note 1 – No financial information, physical evidence, tangible things or backup relating to the “Note 1” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 60. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the “autopay months” cited and corresponding bank account information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 61. Note 2 – No financial information, physical evidence, tangible things or backup relating to the “Note 2” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the copies of the billings for these fees to BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the copies of Tescher & Spallina retainer with BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 62. Note 3 – No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the billings for these fees to Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the copies of Tescher & Spallina retainer with Simon Bernstein 1995 Insurance Trust were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 63. Note 4- No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the Note 4 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the copies of the \$50000 distribution check were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - b. No financial information, physical evidence, tangible things or backup relating to the copies of the statements for the account distribution was taken from were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

#### SCHEDULE E

- 64. No financial information, physical evidence, tangible things or backup relating to the furniture appraisal for Boca Home St. Andrews were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

- a. No financial information, physical evidence, tangible things or backup relating to the accounting of where any items went were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 65. No financial information, physical evidence, tangible things or backup relating to the furniture appraisal for Boca Condo were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the accounting of where any items went were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 66. No financial information, physical evidence, tangible things or backup relating to the Jewelry appraisals were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. No financial information, physical evidence, tangible things or backup relating to the accounting of Jewelry were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 67. No financial information, physical evidence, tangible things or backup relating to the accounting of where any jewelry went were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 68. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the “Secured Promissory Note” for BFR were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 69. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Simon Bernstein IRA account information and Shirley Bernstein IRA account information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
- 70. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the entry “Due from Bernstein Family Realty” amount of \$25000 were provided with the final accounting that evidence or relate to this transaction for review by Petitioner .
- 71. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the entry “Due from Simon Bernstein 95 Insurance Trust” were provided with the final accounting that evidence or relate to this transaction for review by Petitioner
- 72. No financial information, physical evidence, tangible things or backup relating to any account documents, statements, valuations, stock certificates, buy-sell or any other information regarding LIC Holdings, Inc. were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
  - a. That LIC Holdings, Inc. et al. were the companies Simon owned and to this date, per conversations with the Curator, Benjamin Brown, Esq. no records of LIC et al. have been tendered to the Estate. Beneficiaries also have received no records or copies of

stock holdings, tax returns, etc. and the company has been listed on the Amended Inventory and Final Accounting as N/A. No Final Accounting can be completed without information on this company and all of Simon's companies holdings, as listed herein and any other unknowns.

73. That requests to Janet Craig of Oppenheimer Trust Company, by LIC Holdings, Inc. shareholders that she is acting as Trustee for the trusts holding the stock for Petitioner's three minor children has been thus far denied. Thus the Estate and Trusts appear to be denied these suppressed records that Theodore Bernstein appears in control of and which he apparently refuses to release in violation of law.

**From:** Eliot Bernstein [mailto:iviewit@gmail.com]

**Sent:** Friday, November 8, 2013 11:54 AM

**To:** 'Craig, Janet'; Hunt Worth ~ President @ Oppenheimer Trust Company (Hunt.Worth@opco.com); William McCabe Esq. @ Oppenheimer Trust Company (William.McCabe@opco.com); 'katie.saia@opco.com'; 'patrick.wade@opco.com'; 'pat.wade@opco.com'

**Cc:** Caroline Prochotska Rogers Esq. (caroline@cprogers.com); Michele M. Mulrooney ~ Partner @ Venable LLP (mmulrooney@Venable.com); Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. (marcrgarber@gmail.com); Marc R. Garber, Esquire @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C. (marcrgarber@verizon.net)

**Subject:** RE: Joshua Jacob and Daniel Bernstein Trusts

Janet, while this addresses a small part of my requests in the email sent below, I do not see any reply to the other matters information was requested for, including the information on LIC Holdings. Did you request the information for LIC Holdings as requested below and if so can you please send me the letters sent to them and their response. I do also note that Ted and Spallina were copied on your response to my private and confidential email and I ask by what authority and whose direction are you copying this PRIVATE AND CONFIDENTIAL information to these parties on, please address each party separately? Please confirm that you did not blind copy any other parties on the emails. In addition to the records for LIC Holdings, please provide the same information for Bernstein Family Realty LLC as requested below for LIC Holdings, as you were Manager and the shares for both are listed under the trusts you are still trustee of. I am still unclear under what authority you made Ted manager, knowing of the disputes going on and that my children are the owners of the company, as this seems a breach of fiduciary duties and trust. That you did this after first stating that you were turning over the Manager position to me and then without notice or approval of my family appointing Ted appears preposterous because he volunteered, how was he contacted about volunteering, please provide accurate details into how that occurred and who was involved in the decision. Did you contact him or he you?

That prior to my father's passing I am aware of information that he was concerned about his Oppenheimer accounts and these concerns had him making inquiries for accounting of all of his assets, in all of his family members Oppenheimer accounts and personal accounts, as he was concerned the balances were incorrect and did not think his assets were being handled properly and transferred correctly from the various banks they were shuffled to by his brokers from the transition from Stanford Bank (infamous for Sir Robert Allen Stanford Ponzi), to JP Morgan and Oppenheimer, please provide all past records of all Bernstein accounts or letters you may possess in regards to his inquiries immediately prior to his passing regarding the accounts and all of your firms responses. Also, I was informed that each child had 1.2 shares of LIC Holding and your accounting statement is only reflecting 1, please provide details regarding the discrepancies. Also, under Bernstein Family Realty you show each child owning 0.334 shares, so collectively 1 share, please clarify how many shares were issued and to whom and when and provide all records and minutes, etc. regarding the stocks? Also, please provide all records you received from Legacy Bank regarding the prior Legacy Account that was being used to pay my family bills, prior to Spallina redirecting this to you and converting it instead to the children's school trust funds to pay those bills, instead of Bernstein Family Realty LLC's accounts. As I am sure you are aware, Spallina's Law Firm was involved in fraud and forgery and their notary public was arrested for fraud and this would further make sharing my information with them without my express consent, as my emails maintain confidentiality statements on them as well, and again, for the third time this unauthorized transfer of the records to adversaries of my family seems a gross breach of fiduciary and more.

I will continue to send you all requests for funds since I have yet to see proper papers on the trusts and LLC as they are missing notaries in some instances and other documents you sent are incomplete with missing signatures as mentioned in my prior correspondences and with all this forgery and fraud going on with Spallina et al. it is hard to assess what has transpired in these accounts. I feel that you have obligations as Trustee and former Manager to verify if these monies and assets have been handled properly and have taken whatever actions and legal actions necessary to protect the

beneficiaries you are responsible for and the funds you over sighted. Please go through this email and the email request below and answer each and every request separately as to how you're handling each issue. Finally, if you plan on sending this email to any other parties please get my consent if you are transferring my correspondences.

Eliot

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**From:** Eliot Ivan Bernstein [<mailto:iviewit@iviewit.tv>]

**Sent:** Thursday, October 31, 2013 4:11 PM

**To:** Craig, Janet; Worth, Hunt

**Cc:** Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq.; Marc R. Garber, Esquire @ Flaster Greenberg P.C.

**Subject:** Joshua Jacob and Daniel Bernstein Trusts

Janet, please provide the following based on the information that you sent to me whereby Oppenheimer is the trustee for the trusts for Joshua, Jacob and Daniel. As such under Article 5 (specifically 5.5), accountings must be given to the beneficiary of each trust at least annually (quarterly if a Corporate Trustee is serving). The accountings must show the assets held in trust and all receipts and disbursements. Other than the 6 shares of LIC Holdings, Inc. stock, I am not sure what other assets there are. The current trustee has the right to ask prior trustees for an accounting if none was previously provided to you (refer to last sentence of 5.5). No accountings have been previously provided me or my children. Provide a complete accounting that includes investment accounts, bank accounts, trust tax returns, etc. for all years. As I am the legal guardian for my children, I am asking for all these as they were supposed to have been provided by you.

There are 6 shares of LIC Holdings Inc. stock in each trust. Oppenheimer should request on behalf of the trust beneficiaries pursuant to Florida Statute 607.1602 for inspection of the corporate records from LIC Holdings, Inc. The request should include all years from corporate inception to present. Florida Statute 607.1601 describes corporate records:

607.1601 Corporate records.—

- (1) A corporation shall keep as permanent records minutes of all meetings of its shareholders and board of directors, a record of all actions taken by the shareholders or board of directors without a meeting, and a record of all actions taken by a committee of the board of directors in place of the board of directors on behalf of the corporation.
- (2) A corporation shall maintain accurate accounting records. (at the very least, you should request accounting and financial records of LIC Holdings including income tax returns, general ledgers, balance sheets, P&L statements, bank statements, loan agreements or guarantees)
- (3) A corporation or its agent shall maintain a record of its shareholders in a form that permits preparation of a list of the names and addresses of all shareholders in alphabetical order by class of shares showing the number and series of shares held by each.
- (4) A corporation shall maintain its records in written form or in another form capable of conversion into written form within a reasonable time.
- (5) A corporation shall keep a copy of the following records:
  - (a) Its articles or restated articles of incorporation and all amendments to them currently in effect;
  - (b) Its bylaws or restated bylaws and all amendments to them currently in effect;
  - (c) Resolutions adopted by its board of directors creating one or more classes or series of shares and fixing their relative rights, preferences, and limitations, if shares issued pursuant to those resolutions are outstanding;
  - (d) The minutes of all shareholders' meetings and records of all action taken by shareholders without a meeting for the past 3 years;
  - (e) Written communications to all shareholders generally or all shareholders of a class or series within the past 3 years, including the financial statements furnished for the past 3 years under s. 607.1620;
  - (f) A list of the names and business street addresses of its current directors and officers; and
  - (g) Its most recent annual report delivered to the Department of State under s. 607.1622.

Please advise LIC Holdings, Inc. that you are seeking to inspect the records in good faith and for the purpose of determining if misappropriation of corporate assets for improper purposes has previously or is currently taking place.

I will be happy to go to the LIC office on my children's behalf and copy the records requested if they have any problems copying them. I will provide you with a copy as well. As my schedule is flexible please make the request with a 5 day notice as the statute requires and I will co-ordinate the time with the secretary in the office or they can have them ready for pick up.

Eliot I. Bernstein

74. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Sabadell Account (ending 7176)

were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

75. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the JP Morgan account (ending 5220) were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
76. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding the Stanford Bank accounts and Stanford lawsuit information were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.
77. No financial information, physical evidence, tangible things or backup relating to any account documents, statements or information regarding Oppenheimer accounts were provided with the final accounting that evidence or relate to this transaction for review by Petitioner.

#### **OTHER PROBLEMS WITH THE FINAL ACCOUNTING**

78. The 2012 Will and Amended and Restated Trust of Simon may be invalid and have been contested in prior unheard Petitions before this Court and may make the whole accounting nothing more than continued fraud.
79. No financial information, physical evidence, tangible things or backup relating to the any and all fee arrangements, fee agreements, retainer agreements, bills, account statements and settlement sheets that for any attorney who has been paid for rendering services to the Estate were provided with the final accounting to Petitioner.
80. That assets appear missing from the inventory regarding the Jewelry of Simon and Shirley Bernstein with no accounting for their disappearance and in fact, it appears from the records Petitioner has discovered that certain Jewels may have been fenced and replaced with other inferior Jewels.<sup>10</sup>
81. No financial information, physical evidence, tangible things or backup relating to the the Boca Raton Beach Condominium at the Aragon, 2494 South Ocean Boulevard, Boca Raton, 33432, including, furnishings, artwork and other possessions were provided with the final accounting to Petitioner and it appears these items vanished.
82. No financial information, physical evidence, tangible things or backup relating to the decedents business possessions for any and all businesses where interest were held by Simon, including the contents of his office located at 950 Peninsula Corporate Circle, Suite 3010, Boca Raton, FL 33487 and the contents of his office at the St. Andrews home were provided with the final accounting to Petitioner.

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<sup>10</sup> See Jewelry Grand Theft Complaint with the Palm Beach County Sheriff, Case No. \_\_\_\_\_ at [www.iviewit.tv/](http://www.iviewit.tv/)

83. No financial information, physical evidence, tangible things or backup relating to the any life insurance policy or other insurance contract or information were provided with the final accounting to Petitioner.
84. No financial information, physical evidence, tangible things or backup relating to a VEBA Plan and Trust with the Trustee currently being the LaSalle National Trust Company, N.A. were provided with the final accounting to Petitioner.
85. No financial information, physical evidence, tangible things or backup relating to any IRA or other qualified plan accounts for Simon or Shirley were provided with the final accounting to Petitioner.
86. No financial information, physical evidence, tangible things or backup relating to any federal, state personal, corporate, trust and estate tax returns were provided with the final accounting to Petitioner. That Petitioner and this Court were also informed that no 2012 estate return was done timely for 2012.
87. No financial information, physical evidence, tangible things or backup relating to the any Mortgages and/or Lines of Credit were provided with the final accounting to Petitioner.
88. No financial information, physical evidence, tangible things or backup relating to any insurance loans, withdrawals, etc. were provided with the final accounting to Petitioner. That Petitioner has learned that it is alleged that Simon Bernstein was the owner of the Life Insurance policy and therefore the policy would be an asset of the Estate or those values in the contract. No contract however has been provided either by any party and the insurance company appears to have lost the policy at this time too and thus until this is resolved the accounting appears deficient.
89. No financial information, physical evidence, tangible things or backup relating to any pension /profit sharing plans were provided with the final accounting to Petitioner.
90. No financial information, physical evidence, tangible things or backup relating to the any Sir Allen Stanford Lawsuit Interests of decedent were provided with the final accounting to Petitioner and do not appear on the accounting.
91. No financial information, physical evidence, tangible things or backup relating to the any patent interest holdings for the following intellectual properties either directly or through any corporate interests held by Simon Bernstein were provided with the final accounting to Petitioner:

1. 09/630,939 System & Method for Providing an Enhanced Digital Image File
2. PCT/US00/21211 System & Method for Providing an Enhanced Digital Image File
3. 75/725,802 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
4. 09/630,939 System & Method for Providing an Enhanced Digital Image File
5. PCT/US00/15602 System & Method for Video Playback Over a Network
6. 75/725,805 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
7. 09/630,939 System & Method for Providing an Enhanced Digital Image File
8. PCT/US00/15406 System & Method for Playing a Digital Video File

9. 15406 Part 1 Attachment
10. 15406 Part 2 Attachment
11. 15406 Part 3 Attachment
12. 75/725,806 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
13. 09/522,721 Apparatus & Method for Producing Enhanced Digital Images
14. PCT US00/15408 System & Method for Streaming an Enhanced Digital Video File
15. 75/725,807 IVIEWIT "YOUR THIRD EYE TO THE WORLD" (THIS MARK IS MISSING PROPER QUOTES June 8, 1999 FILED July 27, 2004
16. 09/587,734 System & Method for Providing an Enhanced Digital Video File
17. PCT/US00/15405 System & Method for Providing an Enhanced Digital Video File
18. 75/725,808 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
19. 09/587,734 System & Method for Providing an Enhanced Digital Video File
20. PCT US00/07772 Apparatus & Method for Producing Enhanced Digital Images
21. 75/725,809 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
22. 09/587,026 System & Method for Playing a Digital Video File
23. EPO 00938126.0 System & Method for Streaming an Enhanced Digital Video File
24. 75/725,810 IVIEWIT "YOUR THIRD EYE TO THE WORLD" June 8, 1999 FILED July 27, 2004
25. 09/587,730 System & Method for Streaming an Enhanced Digital Video File
26. EPO 00944619.6 System & Method for Streaming an Enhanced Digital Video File
27. 75/725,816 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
28. 60/223,344 Zoom & Pan Using a Digital Camera
29. EPO 00955352.0 System & Method for Providing an Enhanced Digital Image File
30. 75/725,816 IVIEWIT June 8, 1999 FILED July 27, 2004
31. 60/233,341 Zoom & Pan Imaging Design Tool
32. Japan 2001 502364 System & Method for Streaming an Enhanced Digital Video File
33. 75/725,817 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
34. 60,169,559 Apparatus and Method for Producing Enhanced Video Images and/or Video Files
35. Japan 2001 502362 System & Method for Streaming an Enhanced Digital Video File
36. 75/725,817 IVIEWIT June 8, 1999 FILED July 27, 2004
37. 60/155,404 Apparatus & Method for Producing Enhanced Video Images and/or Video Files
38. Japan 2001 514379 System & Method for Providing an Enhanced Digital Image File
39. 75/725,818 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
40. 60/149,737 Apparatus and Method for Producing Enhanced Digital Images and/or Digital Video Files
41. Korea PCT US00 15408
42. 75/725,819 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
43. 60/146,726 Apparatus & Method for Producing Enhanced Digital Images
44. 75/725,819 IVIEWIT.COM June 8, 1999 FILED July 27, 2004

45. 60/141,440 Apparatus & Method for Providing and/or transmitting Video Data and/or Information in a Communication Network
  46. 75/725,820 IVIEWIT.COM June 8, 1999 FILED July 27, 2004
  47. 60/137,921 Apparatus & Method for Playing Video Files Across the Internet
  48. 75/725,821 IVIEWIT June 8, 1999 FILED July 27, 2004
  49. 60/137,297 Apparatus & Method for Producing Enhanced Video Images
  50. 75/725,821 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
  51. 60/125,824 Apparatus & Method for Producing Enhanced Digital Images
  52. 75/725,822 IVIEWIT June 8, 1999 FILED July 27, 2004
  53. 75/725,823 IVIEWIT June 8, 1999 FILED July 27, 2004
  54. 75/725,823 THE CLICK HEARD 'ROUND THE WORLD June 8, 1999 FILED July 27, 2004
  55. 76/037,700 IVIEWIT.COM May 1, 2000 FILED July 27, 2004
  56. 76/037,701 A SITE FOR SORE EYES May 1, 2000 FILED July 27, 2004
  57. 76/037,702 A SITE FOR SORE EYES May 1, 2000 FILED July 27, 2004
  58. 76/037,703 IVIEWIT May 1, 2000 FILED July 27, 2004
  59. 76/037,843 IVIEWIT LOGO May 1, 2000 FILED July 27, 2004
  60. 76/037,844 May 1, 2000 FILED July 27, 2004
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92. No financial information, physical evidence, tangible things or backup relating to the estate planning documents including all Wills and Trusts for Shirley Bernstein and Simon Leon Bernstein, whether qualified or contingent from 2000-2012 were provided with the final accounting to Petitioner, including but not limited to drafts, notes and more.
  93. No financial information, physical evidence, tangible things or backup relating to the Trust Accounting and Trust Assets for "Simon L. Bernstein Amended and Restated Trust Agreement" dated July 25, 2012 and therefore it cannot be determined if assets are properly being administered between the estate and trusts of Simon at this time and make the accounting a further farce.
  94. No financial information, physical evidence, tangible things or backup relating to the May 20, 2008 Simon Bernstein Trust were provided with the final accounting to Petitioner.
  95. No financial information, physical evidence, tangible things or backup relating to the Trust Accounting and Assets for "Shirley Bernstein Trust Agreement" dated May 20, 2008 were provided with the final accounting to Petitioner.
  96. No financial information, physical evidence, tangible things or backup relating to the 1995 Simon Bernstein Irrevocable Insurance Trust were provided with the final accounting to Petitioner. That despite claiming that he has never had or possessed or even seen this trust, Robert Spallina then filed a claim with Heritage Union Life acting as the alleged "Trustee" of this LOST Trust that does not legally exist at this time. That Spallina further acted as the Trustee of the LaSalle National Trust, N.A. to attempt to abscond with this estate asset, which on information and belief he is not. Spallina also claimed to the Sheriff office in the Supplemental Report already evidenced herein that Simon Bernstein had told him the five



children were the beneficiaries of the policy and yet he still filed a fraudulent claim with Heritage then claiming a LOST TRUST was the beneficiary instead.

97. No financial information, physical evidence, tangible things or backup relating to the Records for SIMON BERNSTEIN IRREVOCABLE TRUST U/A 9/7/06 were provided with the final accounting to Petitioner and appear missing from the accounting.
98. No financial information, physical evidence, tangible things or backup relating to the Records for the MARITAL TRUST and FAMILY TRUST created by SHIRLEY BERNSTEIN, Trustee of the SHIRLEY BERNSTEIN TRUST AGREEMENT dated May 20, 2008 were provided with the final accounting to Petitioner.
99. No financial information, physical evidence, tangible things or backup relating to the Records for SIMON L. BERNSTEIN and SHIRLEY BERNSTEIN, Co-Trustees and ROBERT L. SPALLINA, Independent Trustee of the ELIOT BERNSTEIN FAMILY TRUST dated May 20, 2008 were provided with the final accounting to Petitioner.
100. No financial information, physical evidence, tangible things or backup relating to the Records for DANIEL BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006 were provided with the final accounting to Petitioner.
101. No financial information, physical evidence, tangible things or backup relating to the Records for JAKE BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006 were provided with the final accounting to Petitioner.
102. No financial information, physical evidence, tangible things or backup relating to the Records for JOSHUA Z. BERNSTEIN IRREVOCABLE TRUST dated September 7, 2006 were provided with the final accounting to Petitioner.
103. No financial information, physical evidence, tangible things or backup relating to the Records for Case: 502010CP003123XXXXSB INRE DANIEL BERNSTEIN IRREVOCABLE TRUST 07-JUL-10 0497381 ATTORNEY SPALLINA, ROBERT L. were provided with the final accounting to Petitioner
104. No financial information, physical evidence, tangible things or backup relating to the Records for Case: 502010CP003125XXXXSB INRE JAKE BERNSTEIN IRREVOCABLE TRUST 07-JUL-10 0497381 ATTORNEY SPALLINA, ROBERT L were provided with the final accounting to Petitioner
105. No financial information, physical evidence, tangible things or backup relating to the Records for Case: 502010CP003128XXXXSB INRE JOSHUA Z BERNSTEIN IRREVOCABLE TRUST 07-JUL-10 0497381 ATTORNEY SPALLINA, ROBERT L. were provided with the final accounting to Petitioner
106. No financial information, physical evidence, tangible things or backup relating to any creditor claims filed in the Estate of Shirley Bernstein and Simon Bernstein were provided with the final accounting to Petitioner.
107. No financial information, physical evidence, tangible things or backup relating to the lawsuit filed by William Stansbury, Case No \_\_\_\_\_ filed against the Estate were

provided with the final accounting to Petitioner. That it does not appear that this Lawsuit is included in the Final Accounting.

108. No financial information, physical evidence, tangible things or backup relating to the allocation of the tangible personal property of Simon Bernstein were provided with the final accounting to Petitioner.
109. No financial information, physical evidence, tangible things or backup relating to the Documentation concerning the allocation and division of all companies owned by Simon and/or Shirley at the time of their deaths and copies of any partnerships, operating, or stockholders agreements were provided with the final accounting to Petitioner were provided with the final accounting to Petitioner.
110. No financial information, physical evidence, tangible things or backup relating to the Records relating to ongoing litigation involving Bernstein Family Realty, LLC were provided with the final accounting to Petitioner.
111. No financial information, physical evidence, tangible things or backup relating to the Information with regards to the, grade school, middle school, high school and college funds set aside for by Simon and Shirley Bernstein for the benefit of Joshua, Jacob and/or Daniel schooling were provided with the final accounting to Petitioner.
112. No financial information, physical evidence, tangible things or backup relating to the Objections to claims filed in Estate of Simon Bernstein were provided with the final accounting to Petitioner.
113. No financial information, physical evidence, tangible things or backup relating to the Exempt Property Petition filed were provided with the final accounting to Petitioner.
114. No financial information, physical evidence, tangible things or backup relating to the Limited Power of Appointment executed by Simon were provided with the final accounting to Petitioner.
115. No financial information, physical evidence, tangible things or backup relating to the Mortgage documents and Promissory Note relating to Eliot's children's home and documents pertaining to the first mortgage Walter Sahm were provided with the final accounting to Petitioner.
116. No financial information, physical evidence, tangible things or backup relating to the Heritage Union Life Insurance Contract and any other insurance policies were provided with the final accounting to Petitioner.
117. No financial information, physical evidence, tangible things or backup relating to the Full documentation for Proskauer Rose's Will Exhibit in the Will of Simon filed in the Court and all estate and trust work relating to the Proskauer work product for Simon and Shirley their children were provided with the final accounting to Petitioner.
118. No financial information, physical evidence, tangible things or backup relating to the records for Simon and Shirley Estate assets from years 2000-2014, including but not limited to, banking records, investment accounts, business accounts, tax returns for both Simon and Shirley personally and for all business entities, real estate, transfers, titles, deeds, all

insurance contracts, IRA's, pensions, retirement plans of any sort and any other records necessary to ascertain and account for the assets in the Estate were provided with the final accounting to Petitioner.

119. No financial information, physical evidence, tangible things or backup relating to the all records relating to Simon Bernstein's Life Insurance License and all, agent, agency, renewal commissions payable to decedent were provided with the final accounting to Petitioner, including but not limited to:

Licensee Details 12/8/2013

Name of Licensee: BERNSTEIN, SIMON L

License #: A020560

Business Location: BOCA RATON, FLORIDA

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Type	Original Issue Date	Qualifying Appointment
LIFE & HEALTH(0218)	4/23/2004	YES

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Types and Classes of Active Appointments  
LIFE & HEALTH(0218)

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Company Name	Original Issue Date	Exp Date	Type	County
1. JOHN HANCOCK LIFE INSURANCE COMPANY U.S.A. STATE Palm Beach	12/8/2004	12/31/2014		
2. BANNER LIFE INSURANCE COMPANY Palm Beach	6/1/2010	12/31/2014	STATE	
3. ALLIANZ LIFE INSURANCE COMPANY OF NORTH AMERICA 12/31/2014 STATE Palm Beach	4/7/2010			
4. AMERICAN GENERAL LIFE INSURANCE COMPANY STATE Palm Beach	7/20/2004	12/31/2014		
5. AMERICAN NATIONAL INSURANCE COMPANY STATE Palm Beach	4/22/2010	12/31/2014		
6. RELIASTAR LIFE INSURANCE COMPANY Palm Beach	6/23/2011	12/31/2013	STATE	
7. SECURITY LIFE OF DENVER INSURANCE COMPANY STATE Palm Beach	6/23/2011	12/31/2013		

120. No financial information, physical evidence, tangible things or backup relating to all investment account records from, including but not limited to, Stanford, JP Morgan, Legacy Bank, Sabadell and Oppenheimer were provided with the final accounting to Petitioner.

121. No financial information, physical evidence, tangible things or backup relating to all medical records of Simon from all doctors involved in care for the years 2000-2012 were provided with the final accounting to Petitioner were provided with the final accounting to Petitioner.
122. No financial information, physical evidence, tangible things or backup relating to all medical records in the prior 16 weeks leading up to Simon's death were provided with the final accounting to Petitioner.
123. No financial information, physical evidence, tangible things or backup relating to the all post mortem medical records, coroner records and hospital records for Simon were provided with the final accounting to Petitioner.
124. No financial information, physical evidence, tangible things or backup relating to the all records and documents relating to the following BUSINESS ENTITIES owned by Simon were provided with the final accounting to Petitioner:

1. ALPS (Arbitrage Life Payment System)
2. Arbitrage International Holdings, LLC
3. Arbitrage International Management LLC
4. Arbitrage International Management LLC
5. Arbitrage International Marketing, Inc.
6. Arbitrage International Marketing, Inc.
7. Bernstein & Associates, Inc.
8. Bernstein Family Investments, LLLP dated May 20, 2008
9. Bernstein Holdings, LLC dated May 20, 2008.
10. Bernstein Family Realty LLC
11. Bernstein Simon and Shirley – A company in Boca Raton, FL.
12. Cambridge Associates Of Indiana, Inc.
13. Cambridge Companies
14. Cambridge Financing Company
15. LIC Holdings, Inc. – This asset was listed as NOT AVAILABLE in the Final Accounting for it's value.
16. Life Insurance Concepts
17. Life Insurance Concepts Inc.
18. Life Insurance Concepts, LLC
19. Life Insurance Connection Inc.
20. Life Insurance Innovations, Inc.
21. National Service Association, Inc.
22. National Service Association, Inc.
23. National Service Corporation
24. National Service Corporation (Florida)
25. NSA, Inc.
26. S.T.P. Enterprises
27. SB Lexington. Inc.
28. Shirley Bernstein Family Foundation Inc. and Deborah Bernstein involvement
29. Simon and Shirley Bernstein (company or Foundation?)
30. Syracuse Partners Incorporated
31. Telenet Systems, Inc.

32. Telenet Systems, LLC
33. Total Brokerage Solutions LLC
34. TSB Holdings, LLC

125. No financial information, physical evidence, tangible things or backup relating to any Iviewit companies stock and patent interest holdings that Simon and Shirley held for the following companies and intellectual properties were provided with the final accounting to Petitioner:

1. Iviewit Holdings, Inc. – DL
2. Iviewit Holdings, Inc. – DL (two identically named in Delaware)
3. Iviewit Holdings, Inc. – NY (three identically named)
4. Iviewit Holdings, Inc. – FL (four identically named)
5. Iviewit Technologies, Inc. – DL
6. Uviewit Holdings, Inc. – DL
7. Uview.com, Inc. – DL
8. Iviewit.com, Inc. – FL
9. Iviewit.com, Inc. – DL
10. I.C., Inc. – FL
11. Iviewit.com LLC – DL
12. Iviewit LLC – DL
13. Iviewit Corporation – FL
14. Iviewit, Inc. – FL
15. Iviewit, Inc. – DL

126. No financial information, physical evidence, tangible things or backup relating to the all Banking and Balances for all Estate Assets including Business Entities, Individually and TOD'S, POD's and FBO's were provided with the final accounting to Petitioner.

127. No financial information, physical evidence, tangible things or backup relating to the accounting for Saint Andrews Club Membership required for 7020 Lions Head Lane were provided with the final accounting to Petitioner.

128. No financial information, physical evidence, tangible things or backup relating to the Title for 2013 Kia Soul given as a birthday gift to Josh Bernstein from Simon Bernstein on August 26, 2012 as birthday gift were provided with the final accounting to Petitioner. That this was claimed to be an asset of the Estate yet appears nowhere in the Final Accounting.

129. No financial information, physical evidence, tangible things or backup relating to the Claims filed in the Estates and all correspondences relating to the claims were provided with the final accounting to Petitioner, including but not limited to;

1. William Stansbury,
2. Maritza Puccio,
3. Wells Fargo,
4. Dr. Ronick Seecharan,
5. Dr, Steven Rimer,
6. American Express, and,

7. Scott Banks – Telenet Systems.

130. No financial information, physical evidence, tangible things or backup relating to the corporate information regarding Telenet Systems, LLC, including but not limited to, including any stock information, correspondences and letters written in regards to Telenet Systems and any business plans, agreements or any other record, including all financial transactions were provided with the final accounting to Petitioner.
131. No financial information, physical evidence, tangible things or backup relating to the Accounting, Inventories and allocation of the tangible personal property of Shirley and Simon Bernstein, including but not limited to, Jewelry, Fine Art, Home furnishings, clothing, family pictures, contents of safety deposit boxes and safes, office documents, computers, hard drives and business contracts were provided with the final accounting to Petitioner.
132. No financial information, physical evidence, tangible things or backup relating to the allocation and division of all companies owned by Simon and/or Shirley at the time of their deaths and copies of any partnership, operating, or stockholders agreements and accountings were provided with the final accounting to Petitioner.
133. No financial information, physical evidence, tangible things or backup relating to the contents of the Condo at the Aragon in Boca Raton, who is in possession and all transactional details of any sale or transfers of property were provided with the final accounting to Petitioner.
134. No financial information, physical evidence, tangible things or backup relating to the ALL attorney and other professional or fiduciary accountings and billings for Shirley and Simon Estates were provided with the final accounting to Petitioner
135. No financial information, physical evidence, tangible things or backup relating to the homeowners insurance and any policies insuring any assets of the estates of SIMON and SHIRLEY were provided with the final accounting to Petitioner.
136. No financial information, physical evidence, tangible things or backup relating to the all information regarding the automobile of Simon Bernstein, a Porsche Panorama and records, lease papers, sale information, etc. were provided with the final accounting to Petitioner
137. No financial information, physical evidence, tangible things or backup relating to the information regarding Post Mortem Red Light Ticket in Simon's name leading to his DL being suspended were provided with the final accounting to Petitioner.
138. No financial information, physical evidence, tangible things or backup relating to the all documents which reflect or refer to any communication between any attorney or employee of T & S, or any attorney or other contracted by T & S or its predecessor and Simon/Shirley were provided with the final accounting to Petitioner, including but not limited to the following: (a) any emails sent or received; (b) any time records or bills which reflect or refer to such communications; (c) any correspondence sent or received; (d) any handwritten notes or memoranda which reflect or refer to such communications; and (e) any calendar entries which reflect or refer to such communications.

139. No financial information, physical evidence, tangible things or backup relating to any and all wills, drafts of wills and codicils to wills prepared by or for Simon/Shirley Bernstein were provided with the final accounting to Petitioner.
140. No financial information, physical evidence, tangible things or backup relating to any and all trust documents, drafts of trusts and trust amendments prepared by or for Simon were provided with the final accounting to Petitioner.
141. No financial information, physical evidence, tangible things or backup relating to any and all powers of attorney, designations of healthcare surrogates and living wills prepared by or for Simon Bernstein were provided with the final accounting to Petitioner.
142. No financial information, physical evidence, tangible things or backup relating to all documents and communications between or among Simon/Shirley Bernstein and their attorneys, accountants, financial advisors, or estate planning advisors from January 1, 1999 to September 13, 2012 were provided with the final accounting to Petitioner.
143. No financial information, physical evidence, tangible things or backup relating to the all documents and communications, including but not limited to emails, notes, letters, and postcards, between or among Simon/Shirley and any person(s) which discusses or refers to their testamentary intent, estate plan, or intent concerning the designation of beneficiaries for any property, assets, or accounts they owned, including but not limited to all assets that are includable in the Estates and Trusts were provided with the final accounting to Petitioner.
144. No financial information, physical evidence, tangible things or backup relating to the documents and communications, including but not limited to attorney notes, files, time sheets, and memoranda, which discuss or refer to Simon/Shirley's testamentary intent, or intent concerning the designation of beneficiaries for any property, assets, or accounts they owned, including but not limited to all assets that are includable in the Estates and Trusts were provided with the final accounting to Petitioner.
145. No financial information, physical evidence, tangible things or backup relating to the all documents and communications, including but not limited to handwritten or typewritten notes, correspondence, tape recordings, email, or memoranda, relating to, discussing or mentioning Simon/Shirley's intent with regard to the disposition of their assets either upon death or during their lifetime were provided with the final accounting to Petitioner.
146. No financial information, physical evidence, tangible things or backup relating to the all documents and communications between or among Simon/Shirley and any other person or entity from and after January 1, 1999, including but not limited to emails, notes, postcards, letters, faxes, and phone messages (whether written or recorded) were provided with the final accounting to Petitioner.
147. No financial information, physical evidence, tangible things or backup relating to the all diaries, desk calendars, address books, telephone books, and notebooks kept by or for Simon/Shirley from and after January 1, 1999 were provided with the final accounting to Petitioner.

148. No financial information, physical evidence, tangible things or backup relating to the all documents and communications, including but not limited to records, reports, notes or correspondence from any and all doctors, nurses, hospitals, clinics, medical facilities or other care givers relating to Simon/Shirley mental or physical condition conditions from January 2008 were provided with the final accounting to Petitioner.
149. No financial information, physical evidence, tangible things or backup relating to the documents and communications relating to any medications purchased by or on the behalf of Simon/Shirley from and after January 2008, including but not limited to all pharmacy records, prescriptions, and receipts.

**PETITION FOR FORMAL, DETAILED, AUDITED AND FORENSIC ACCOUNTING  
AND DOCUMENT ANALYSIS**

150. Petitioner states that all costs for an audited forensic accounting and forensic document analysis should be billed to Tescher and Spallina et al. who have caused the need for now a thorough analysis of the Estates and Trusts.

WHEREFORE, Petitioner respectfully requests that this Court enter an Order:

1. removing Ted as purported trustee of Settlor's Trust based on Settlor's clear intent as expressed in Settlor's Trust and/or based on the serious breaches of trust described above committed by Ted as purported trustee;
2. requiring Tescher, Spallina and Ted to provide a full and complete trust accounting to each qualified beneficiary of the Trust that covers their respective periods of service;  
and
3. granting such other and further relief as the Court deems just and proper.

Signed on \_\_\_\_\_, 2014.

Respectfully submitted,

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By: ELIOT BERNSTEIN, individually and on  
behalf of his minor children, who are qualified  
beneficiaries of Settlor's Trust,

Petitioner (*pro se*)

2753 N.W. 34th St.  
Boca Raton, Florida 33434-3459  
(561) 245.8588 (telephone)  
Email address: [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv)

### **CERTIFICATE OF SERVICE**

I hereby certify that a true and correct copy of the foregoing Petition was served via  
electronic mail on April 07, 2014 to the parties listed in the attached Service List.

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Eliot Bernstein, Pro Se Petitioner

### **EMAIL SERVICE LIST**