EXHIBIT 4 REHEARING SAHM

TESCHER & SPALLINA, P.A.

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BOCA RATON, FLORIDA 33431

ATTORNEYS
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SUPPORT STAFF
DIANE DUSTIN
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SUANN TESCHER

January 14, 2014

VIA U.S. MAIL AND EMAIL

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Chicago, IL 60606

Jill Iantoni
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Re: Estates and Trusts of Shirley Bernstein and Simon Bernstein

Dear Ladies and Gentlemen:

It has been brought to my attention that a document was prepared in our office that altered the disposition of the Shirley Bernstein Trust subsequent to Simon Bernstein's death. Information provided to me appears to indicate that there were two versions of the First Amendment to the Shirley Bernstein Trust Agreement, both executed on November 18, 2008. Under one version the children of Pam Simon and Ted Bernstein would not be permissible appointees of Simon Bernstein's exercise of the power of appointment while under the second version that restriction was removed. As you all know, Simon Bernstein's dispositive plan, expressed to all of you during his lifetime on a conference call, was to distribute the Estate to all ten of his grandchildren. That was the basis upon which the administration was moving forward.

Under the Shirley Bernstein Trust, there is a definition of children and lineal descendants. That definition excluded Pam Simon, Ted Bernstein and their respective children from inheriting. The document also contained a special Power of Appointment for Simon wherein he could appoint the assets of the Trust for Shirley's lineal descendants. Based upon the definition of children and lineal descendants, the Power of Appointment could not be exercised in favor of Pam Simon, Ted Bernstein or their respective children, although we believe it was Simon Bernstein's wish to provide equally for all of his grandchildren.

On November 18, 2008, it does appear from the information that I have reviewed that Shirley Bernstein executed a First Amendment to her trust agreement. The document as executed appears to make only one relatively minor modification to her trust disposition by eliminating a specific gift to Ted

Bernstein's stepson. In January of 2013 a First Amendment to the Shirley Bernstein Trust Agreement was provided to Christine Yates, Esq. who, at that time, was representing Eliot Bernstein. The document provided contained a paragraph number 2 which modified the definitional language in Shirley's document so as to permit, by deleting the words "and their respective lineal descendants" from the definition, an exercise of the power of appointment by Simon Bernstein over the Shirley Bernstein Trust to pass equally to all ten grandchildren rather than only six of the grandchildren.

By virtue of The Florida Bar Rules of Professional Conduct, I am duty bound to provide this information to you. Obviously, as a result of the issues and ramifications raised by the allegations, my firm must resign from further representation in all matters relating to the Estates and Trusts of Simon Bernstein and Shirley Bernstein. Furthermore, it is my intent, and I assume also the intent of Robert Spallina, to tender our resignations as personal representatives of the Simon Bernstein Estate and as trustees of the Simon Bernstein Trust. If the majority of the Bernstein family is in agreement, I would propose to exercise the power to designate a successor trustee by appointing Ted Bernstein in that capacity. With regard to the Simon Bernstein Estate, the appointment of the successor would require a court proceeding.

I am obviously upset and distraught over this chain of events and will do all that I reasonably can to correct and minimize any damages to the Bernstein family. As I believe you know, to date there has only been a modest funding of some, but not all, of the continuing trusts for the grandchildren emanating from Shirley's Trust assets.

Very truly yours,

DONALD R. TESCHER

DRT/km
cc: Alan Rose, Esq.

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IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL

IN RE: ESTATE OF SIMON L. BERNSTEIN,	**PROBATE DIVISION**
Deceased.	**CASE NO. 502012CP004391XXXXSB**
_____/	
ELIOT IVAN BERNSTEIN, PRO SE	**DIVISION: IY (COLIN)**
Petitioner	
vs.	
TESCHER & SPALLINA, P.A., (and all parties, associates and of counsel); ROBERT L. SPALLINA (both personally and professionally); DONALD R. TESCHER (both personally and professionally); THEODORE STUART BERNSTEIN (as alleged personal representative, trustee, successor trustee) (both personally and professionally); et. al.	
Respondents.	
_____/	

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PETITION FOR RESIGNATION AND DISCHARGE

Petitioners, Donald R. Tescher and Robert L. Spallina, as co-Personal Representatives of the Estate of Simon L. Bernstein, hereby file their Petition for Resignation and Discharge and state:

1. Donald R. Tescher and Robert L. Spallina are the named co-Personal Representatives under the Last Will and Testament of Simon L. Bernstein admitted to probate on October 2, 2012, with Letters of Administration issued on that same day.

2. As a result of irreconcilable differences with the children and grandchildren of Simon L. Bernstein, it is necessary for the Petitioners to resign, and the Petitioners hereby seek leave to resign pursuant to § 733.502 of the Florida Statutes. The family members have indicated that they are amenable to this voluntary resignation of the co-Personal Representatives.

3. The interests of the estate will not be jeopardized by the resignation of the co - Personal Representatives.

4. The Petitioners will co-operate with the duly appointed successor Personal Representative or court-appointed curator pending appointment of a successor Personal Representative pursuant to § 733.5061 of the Florida Statutes and will immediately make available all relevant documents and materials, subject to retaining such access as necessary to permit the Petitioners to fulfill their accounting obligations under § 733.5061 and § 733.508 of the Florida Statutes.

5. Upon rendering a final accounting and fulfilling their obligations and responsibilities outlined in § 733.502, § 733.5035, § 733.5036, § 733.508, and § 733.509 of the Florida statutes, as well as related Probate Rules, the Petitioners request that this Court discharge the Petitioners as co-Personal Representatives.

WHEREFORE, Petitions request this court issue an Order accepting their resignation as co-Personal Representatives and revoking their Letters of Administration pursuant to § 733.502 of the Florida Statutes, reserving any and all issues as to discharge pending the rendering of their final accounting and the fulfillment of such other responsibilities outlined herein pursuant to the Florida Statutes.

DATED this 22 day of January, 2014.

Respectfully Submitted,
TESCHER & SPALLINA, P.A.

By:_____
ROBERT L. SPALLINA, ESQUIRE
Florida Bar No. 497381
4855 Technology Way, St. 720
Boca Raton, FL 33431
Telephone: 561-997-7008
rspallina@tescherspallina.com
kmoran@tescherspallina.com

_____
ROBERT L. SPALLINA, Petitioner

_____
DONALD R.TESCHER, Petitioner

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by e-mail to the designated address(es) and U.S. Mail, as noted, to all parties on the following Service List, this 15th day of January, 2014.

Robert L. Spallina, Esq.

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Boca Raton, Florida 33431

Mark R. Manceri, Esq. (E-mail)
Mark R. Manceri, P.A.
2929 East Commercial Boulevard, Ste. 702
Fort Lauderdale, Florida 33308

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IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL

IN RE: ESTATE OF PROBATE DIVISION

SHIRLEY BERNSTEIN, File No.502011CP000653XXXXSB

Deceased.

MOTION TO WITHDRAW AS COUNSEL

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COME NOW, Robert L. Spallina, Esq., and Tescher & Spallina, P.A., pursuant to Rule 2.505 of the Florida Rules of Judicial Administration, hereby file this Motion to Withdraw as Counsel and, in support thereof, state as follows:

1. TESCHER & SPALLINA, P.A. was retained by Ted S. Bernstein as successor Personal Representative (hereinafter, the "Client") to represent him in these proceedings.

2. ROBERT L. SPALLINA, ESQ. of TESCHER & SPALLINA, P.A. was the attorney responsible for rendering services to the Client.

3. Irreconcilable differences have arisen which prevent the continued representation of the Client.

4. The mailing address, e-mail address and telephone number of the Client are as follows:

Mailing Address:	950 Peninsula Corporate Circle, Suite 3010 Boca Raton, Florida 33487
E-Mail Address:	tbernstein@lifeinsuranceconcepts.com
Telephone Number:	(561) 988-8994

WHEREFORE, TESCHER & SPALLINA, P.A. and ROBERT L. SPALLINA, ESQ., hereby respectfully request that this Honorable Court enter an Order consistent with the relief requested herein allowing TESCHER & SPALLINA, P.A. and ROBERT L. SPALLINA, ESQ.

to withdraw and any other relief this Honorable Court deems just, equitable and proper.

Signed on 22 Jan, 2014.

TESCHER & SPALLINA, P.A.

By:

ROBERT L. SPALLINA, ESQUIRE
Florida Bar No. 497381
4855 Technology Way, St. 720
Boca Raton, FL 33431
Telephone: 561-997-7008
rspallina@tescherspallina.com
kmoran@tescherspallina.com

NOT A CERTIFIED COPY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by e-mail to the designated address(es) and U.S. Mail, as noted, to all parties on the following Service List, this 22 day of January, 2014.

Robert L. Spallina, Esq.

SERVICE LIST

Theodore Stuart Bernstein (e-mail)
Life Insurance Concepts
950 Peninsula Corporate Circle, Suite 3010
Boca Raton, Florida 33487

Eliot Bernstein (U.S. Mail)
2753 NW 34th Street
Boca Raton, Florida 33434

Lisa Sue Friedstein (U.S. Mail)
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Mark. R. Manceri, P.A.
2929 East Commercial Boulevard, Ste. 702
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IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL

IN RE: ESTATE OF SIMON L. BERNSTEIN,	PROBATE DIVISION
Deceased.	CASE NO. 502012CP004391XXXXSB
_____/	
ELIOT IVAN BERNSTEIN, PRO SE	DIVISION: IY (COLIN)
Petitioner	
vs.	
TESCHER & SPALLINA, P.A., (and all parties, associates and of counsel); ROBERT L. SPALLINA (both personally and professionally); DONALD R. TESCHER (both personally and professionally); THEODORE STUART BERNSTEIN (as alleged personal representative, trustee, successor trustee) (both personally and professionally); et. al.	
Respondents.	
_____/	

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CONSENT AND JOINDER
TO MOTION TO WITHDRAW AS COUNSEL OF RECORD

I, ROBERT L. SPALLINA, ESQ., as co-personal representative of the above-referenced estate, as counsel for the co-personal representative, Donald R. Tescher, and as a respondent, both personally and professionally, hereby consent to and join in the Motion to Withdraw as Counsel of Record filed by Mark R. Manceri, Esq. and Mark. R. Manceri, P.A., on January 10, 2014, which motion has been set for hearing on January 23, 2014, at 8:45 a.m.

DATED this 10 day of January, 2014.

TESCHER & SPALLINA, P.A.

By: _____
ROBERT L. SPALLINA, ESQUIRE
Florida Bar No. 497381
4855 Technology Way, St. 720
Boca Raton, FL 33431
Telephone: 561-997-7008
rspallina@tescherspallina.com
kmoran@tescherspallina.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by e-mail to the designated address(es) and U.S. Mail, as noted, to all parties on the following Service List, this 22 day of January, 2014.

Robert L. Spallina, Esq.

SERVICE LIST

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Alan B. Rose, Esq. (E-mail)
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Mark R. Manceri, Esq. (E-mail)
Mark. R. Manceri, P.A.
2929 East Commercial Boulevard, Ste. 702
Fort Lauderdale, Florida 33308

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IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL

IN RE: ESTATE OF SHIRLEY BERNSTEIN,	PROBATE DIVISION
Deceased.	CASE NO. 502011CP000653XXXXSB
ELIOT IVAN BERNSTEIN, PRO SE	DIVISION: IY (COLIN)

Petitioner

vs.

TESCHER & SPALLINA, P.A., (and all parties, associates and of counsel); ROBERT L. SPALLINA (both personally and professionally); DONALD R. TESCHER (both personally and professionally); THEODORE STUART BERNSTEIN (as alleged personal representative, trustee, successor trustee) (both personally and professionally); et. al.

Respondents.

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CONSENT AND JOINDER
TO MOTION TO WITHDRAW AS COUNSEL OF RECORD

I, ROBERT L. SPALLINA, ESQ., as counsel for the successor personal representative, Ted S. Bernstein, and as a respondent, both personally and professionally, hereby consent to and join in the Motion to Withdraw as Counsel of Record filed by Mark R. Manceri, Esq. and Mark. R. Manceri, P.A., on January 10, 2014, which motion has been set for hearing on January 23, 2014, at 8:45 a.m.

DATED this 22 day of January, 2014.

TESCHER & SPALLINA, P.A.

By: _____

ROBERT L. SPALLINA, ESQUIRE
Florida Bar No. 497381
4855 Technology Way, St. 720
Boca Raton, FL 33431
Telephone: 561-997-7008
rspallina@tescherspallina.com
kmoran@tescherspallina.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by e-mail to the designated address(es) and U.S. Mail, as noted, to all parties on the following Service List, this 28 day of January, 2014.

Robert L. Spallina, Esq.

SERVICE LIST

Theodore Stuart Bernstein (e-mail)
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950 Peninsula Corporate Circle, Suite 3010
Boca Raton, Florida 33487

Eliot Bernstein (U.S. Mail)
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Filing # 9051696 Electronically Filed 01/10/2014 05:12:14 PM

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FLORIDA

WILLIAM E. STANSBURY,

Plaintiff,

vs.

TED S. BERNSTEIN; DONALD TESCHER and ROBERT SPALLINA, as Co-Personal Representatives of the ESTATE OF SIMON L. BERNSTEIN and as Co-Trustees of the SHIRLEY BERNSTEIN TRUST AGREEMENT dated May 20, 2008; LIC HOLDINGS, INC.; ARBITRAGE INTERNATIONAL MANAGEMENT, LLC, f/k/a ARBITRAGE INTERNATIONAL HOLDINGS, LLC; BERNSTEIN FAMILY REALTY, LLC,

Defendants.

_____/

CIVIL DIVISION

CASE NO: 502012CA013933 MB AA

DIVISION: BLANC

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MOTION TO WITHDRAW AS COUNSEL OF RECORD

COME NOW, Mark R. Manceri, Esq., and Mark R. Manceri, P.A., pursuant to Rule 2.505 of the Florida Rules of Judicial Administration and hereby file this their Motion to Withdraw as Counsel of Record and in support thereof state, as follows:

1. MARK R. MANCERI, P.A. was retained by Donald R. Tescher and Robert L. Spallina, as Co-Personal Representatives of the Estate of Simon Bernstein; and Bernstein Family Realty LLC (hereinafter the "Clients") to represent them in these proceedings.

2. MARK R. MANCERI, ESQ. of MARK R. MANCERI, P.A. was the attorney responsible for rendering the legal services to the Clients.

3. Professional consideration(s) has arisen which prevent(s) the continued

MARK R. MANCERI, P.A.● 2929 East Commercial Blvd.● Suite 702 ● Fort Lauderdale, FL 33308 ● (954) 491-7099

representation of the Clients.

4. The mailing and e-mail addresses and the telephone numbers of the Clients are as follows:

Donald R. Tescher, Co-Personal Representative, 4855 Technology Way, Suite 720, Boca Raton, Florida 33431, e-mail: dtescher@tescherspallina.com; telephone number (561) 997-7008.

Robert L. Spallina, Co-Personal Representative, 4855 Technology Way, Suite 720, Boca Raton, Florida 33431, e-mail: rspallina@tescherspallina.com; telephone number (561) 997-7008.

Bernstein Family Realty, LLC, c/o Janet Craig, CTFA, Senior Vice President & Compliance Office, Oppenheimer Trust Company, 18 Columbia Turnpike, Florham Park, NJ 07932, e-mail: Janet.Craig@opco.com; telephone number (973) 245-4635..

WHEREFORE, MARK R. MANCERI, P.A. and MARK R. MANCERI, ESQ., hereby request that this Honorable Court enter an Order consistent with the relief requested herein allowing MARK R. MANCERI, P.A. and MARK R. MANCERI, ESQ. to withdraw and any other relief this Honorable Court deems just, equitable and proper.

MARK R. MANCERI, P.A.
Attorney for Donald R. Tescher and Robert L. Spallina, as Co-Personal Representatives and Bernstein Family Realty, LLC
2929 East Commercial Blvd., Suite 702
Ft. Lauderdale, FL 33308
Telephone: (954) 491-7099
E-mail: mrmlaw@comcast.net
mrmlaw1@gmail.com

By: _____
Mark R. Manceri, Esq.
Florida Bar No. 444560

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by e-mail to the designated address(es) to all parties on the following Service List, this 10th day of January, 2014.

Mark R. Manceri, Esq.

SERVICE LIST

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Peter M. Feaman, P.A.
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Boynton Beach, Florida 33436

Alan B. Rose, Esq.
Page, Mrachek, Fitzgerald, et.al.
505 South Flagler Drive, Suite 600
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Donald R. Tescher, Co-Personal Representative
4855 Technology Way, Suite 720
Boca Raton, Florida 33431

Robert L. Spallina, Co-Personal Representative
4855 Technology Way, Suite 720
Boca Raton, Florida 33431

Bernstein Family Realty, LLC
c/o Janet Craig, CTFA
Senior Vice President & Compliance Office
Oppenheimer Trust Company
18 Columbia Turnpike
Florham Park, NJ 07932

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IN THE CIRCUIT COURT FOR
PALM BEACH COUNTY, FLORIDA

PROBATE DIVISION
FILE NO.: 502012CP004391XXXXSB IY
DIVISION: COLIN

IN RE: ESTATE OF

SIMON BERNSTEIN

Deceased.
_____/

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MOTION TO WITHDRAW AS COUNSEL OF RECORD

COME NOW, Mark R. Manceri, Esq., and Mark R. Manceri, P.A., pursuant to Rule 2.505 of the Florida Rules of Judicial Administration and hereby file this their Motion to Withdraw as Counsel of Record and in support thereof state, as follows:

1. MARK R. MANCERI, P.A. was retained by Donald R. Tescher and Robert L. Spallina, as Co-Personal Representatives of the Estate of Simon Bernstein (hereinafter the "Clients") to represent them in these proceedings.

2. MARK R. MANCERI, ESQ. of MARK R. MANCERI, P.A. was the attorney responsible for rendering the legal services to the Clients.

3. Professional consideration(s) has arisen which prevent(s) the continued representation of the Clients.

4. The mailing and e-mail addresses and the telephone numbers of the Clients are as follows:

MARK R. MANCERI, P.A.● 2929 East Commercial Blvd.● Suite 702 ● Fort Lauderdale, FL 33308 ● (954) 491-7099

Donald R. Tescher, Co-Personal Representative, 4855 Technology Way, Suite 720, Boca Raton, Florida 33431, e-mail: dtescher@tescherspallina.com; telephone number (561) 997-7008.

Robert L. Spallina, Co-Personal Representative, 4855 Technology Way, Suite 720, Boca Raton, Florida 33431, e-mail: rspallina@tescherspallina.com; telephone number (561) 997-7008.

WHEREFORE, MARK R. MANCERI, P.A. and MARK R. MANCERI, ESQ., hereby request that this Honorable Court enter an Order consistent with the relief requested herein allowing MARK R. MANCERI, P.A. and MARK R. MANCERI, ESQ. to withdraw and any other relief this Honorable Court deems just, equitable and proper.

MARK R. MANCERI, P.A.
Attorney for Donald R. Tescher and Robert L. Spallina, as Co-Personal Representatives
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Telephone: (954) 491-7099
E-mail: mrmlaw@comcast.net
mrmlaw1@gmail.com

By: _____
Mark R. Manceri, Esq.
Florida Bar No. 444560

NOT A CERTIFIED COPY

FILE NO.: 502012CP004391XXXXSB IY

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing has been furnished by e-mail to the designated address(es) and U.S. mail, as noted, to all parties on the following Service List, this 10th day of January, 2014.

Mark R. Manceri, Esq.

SERVICE LIST

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