

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

IN RE: PROBATE DIVISION  
ESTATE OF SIMON L. BERNSTEIN CASE NO. 502012CP004391XXXXSB

---

**CURATOR'S MOTION FOR INSTRUCTIONS REGARDING**  
**MAY 1, 2014 ACCOUNTING**

COMES NOW, Curator, Benjamin P. Brown ("Curator"), by and through undersigned counsel, files this Motion for Instructions and states as follows:

1. On February 25, 2014, this Court entered an Order on "Interested Person" William Stansbury's Motion for the Appointment of a Curator or Successor Personal Representative ("Order Appointing Curator"), appointing Benjamin P. Brown as Curator. On March 11, 2014, this court entered Letters of Curatorship in Favor of Benjamin Brown ("Letters of Curatorship").

2. On December 27, 2013, Donald R. Tescher and Robert L. Spallina, as Co-Personal Representatives ("T&S"), filed an Amended Inventory ("Amended Inventory"), attached hereto as Exhibit A.

3. On May 1, 2014 T&S filed their Final Accounting ("T&S Accounting"), attached here as Exhibit B.

4. On May 5, 2014, Eliot Bernstein ("Eliot") advised the Curator via email of his concerns about the T&S Accounting, and the Curator responded on May 6, 2014. The emails are attached hereto as Composite Exhibit C. Therein, Eliot requested, *inter alia*, that the Curator undertake a background investigation into the T&S Accounting, including, but not limited to, a review of the Decedent's tax returns, credit card

statements and bank account statements for the past seven (7) years and obtaining all such records directly from the financial institutions and I.R.S.

5. On May 8, 2014, Eliot, via email, asked the Curator forty-four (44) (excluding subparts) questions related to the information contained on the T&S Accounting. The email is attached hereto as Exhibit D. The questions are both general (i.e., requesting both federal and state tax returns for the Decedent as well as for business entities he owned) and specific (i.e., as relating to each schedule contained in the T&S Accounting).

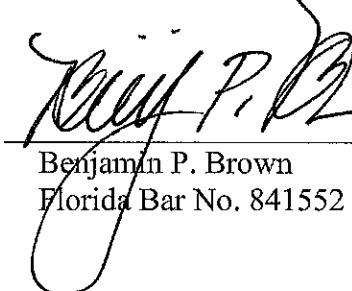
6. The Curator requires instructions regarding whether the Letters of Curatorship authorize the Curator to expend Estate assets in connection with tasks described above and requested in Composite Exhibit C (primarily) and Exhibit D. Accordingly, in an abundance of caution prior to expending Estate assets pending appointment of a Personal Representative, the Curator makes this motion in order to obtain instructions regarding the actions the Curator should undertake in connection with the foregoing.

WHEREFORE, the Curator respectfully requests that this Court enter an Order providing instructions as described above, and awarding such other relief as this Court deems just and proper.

**I HEREBY CERTIFY** that a true and correct copy of the foregoing was served by e-mail upon Alan Rose, Esq., Page Mrachek, 505 S. Flagler Drive, Suite 600, West Palm Beach, FL 33401, [arose@pm-law.com](mailto:arose@pm-law.com) and [mchandler@pm-law.com](mailto:mchandler@pm-law.com); John Pankauski, Esq, Pankauski Law Firm, 120 S. Olive Ave., Suite 701, West Palm Beach, FL 33401, [courtfilings@pankauskilawfirm.com](mailto:courtfilings@pankauskilawfirm.com), Peter M. Feaman, Esq., Peter M.

Feaman, P.A., 3615 W. Boynton Beach Blvd., Boynton Beach, FL 33436,  
service@feamanlaw.com; Eliot Bernstein, 2753 NW 34<sup>th</sup> Street, Boca Raton, FL 33434,  
iviewit@iviewit.tv; William H. Glasko, Esq., Golden Cowan, Palm Palmetto Bay Law  
Center, 17345 S. Dixie Highway, Palmetto Bay FL 33157, bill@palmettobaylaw.com, on  
this 13 day of May, 2014.

MATWICZYK & BROWN LLP  
Attorney for Curator  
625 N. Flagler Drive, Suite 401  
West Palm Beach, FL 33401  
Telephone: (561) 651-4004  
Fax: (561) 651-4003

By: 

Benjamin P. Brown  
Florida Bar No. 841552

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL

IN RE: ESTATE OF PROBATE DIVISION

SIMON BERNSTEIN File No. 502012CP004391IZXXXXSB

Deceased.

**AMENDED INVENTORY**

The undersigned co-personal representatives of the estate of SIMON BERNSTEIN, deceased, who died on September 13, 2012, and whose social security number is XXX-XX-5211, submits this Amended Inventory of all the property of the estate, that has come into the hands, possession, control, or knowledge of these personal representatives:

**REAL ESTATE IN FLORIDA – Exempt (Protected) Homestead:**

Description

NONE

**REAL ESTATE IN FLORIDA – Non-Exempt Homestead:**

Description

Estimated Fair Market Value

NONE

*(Whether homestead property is exempt from the claims of creditors, whether it is properly devised and whether it is a probate asset may have to be determined by appropriate proceedings.)*

**OTHER REAL ESTATE IN FLORIDA:**

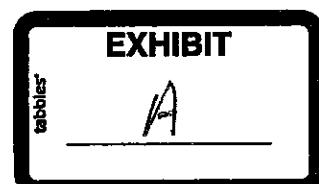
Description

Estimated Fair Market Value

NONE

\$

Total Real Estate in Florida – Except Exempt (Protected) Homestead \$



Estate of Simon Bernstein  
File No. 502012CP004391IZXXXX SB  
AMENDED INVENTORY

PERSONAL PROPERTY WHEREVER LOCATED:

<u>Description</u>	<u>Estimated Fair Market Value</u>
Legacy Bank of Florida - Acct. Ending 2587	\$384.25
Wells Fargo - Acct. Ending 1945	1,599.49
Sabadell Bank - Acct. Ending 9414	15,153.18
JP Morgan (4788015220)	77,491.27
JP Morgan (W32585007)	519,266.37
LJC Holdings, Inc. (33% ownership)	UNDETERMINED
Furniture, furnishings, household goods and personal effects	51,135.00
Jewelry	63,205.00
US Life Proceeds	50,800.08
Monarch Life Proceeds	4,000.00
Cincinnati Life Proceeds	7,685.00
Promissory Note from Bernstein Family Realty, LLC (not including accrued interest)	365,000.00

**TOTAL OF ALL PERSONAL PROPERTY AND FLORIDA REAL ESTATE \$ 1,155,719.40**

All real estate located outside the State of Florida owned by the decedent of which the personal representative is aware, if any, is described on a schedule attached hereto. [If none, so indicate]

NONE

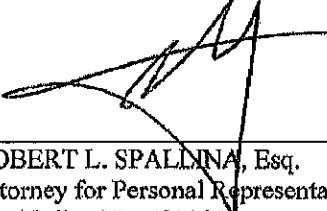
*NOTICE: Each residuary beneficiary in a testate estate or heir in an intestate estate has the right to request a written explanation of how the inventory value of any asset was determined, including whether the personal representative obtained an independent appraisal for that asset and from whom the appraisal was obtained. Any other beneficiary may request this information regarding all assets distributed to or proposed to be distributed to that beneficiary.*

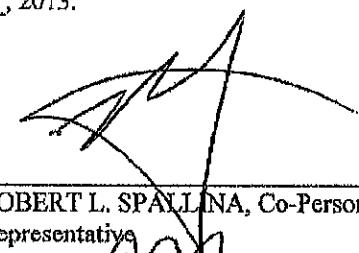


Estate of Simon Bernstein  
File No. 502012CP004391ZXXXX SB  
AMENDED INVENTORY

Under penalties of perjury, I declare that I have read the foregoing, and the facts alleged are true to the best of my knowledge and belief.

Signed on this 28 day of October, 2013.

  
ROBERT L. SPALLINA, Esq.  
Attorney for Personal Representative  
Florida Bar No. 497381  
Teschner & Spallina, P.A.  
4855 Technology Way, Suite 720  
Boca Raton, FL 33431  
Telephone: (561) 997-7008  
Primary: [rspallina@teschersherspallina.com](mailto:rspallina@teschersherspallina.com)  
Secondary: [kmoran@teschersherspallina.com](mailto:kmoran@teschersherspallina.com)

  
ROBERT L. SPALLINA, Co-Personal  
Representative

  
DONALD R. TESCHER, Co-Personal  
Representative



IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL  
IN RE: ESTATE OF PROBATE DIVISION  
SIMON BERNSTEIN, FILE NO.:50 2012 CP 004391 IZ XXXX SB  
Deceased.

**FINAL ACCOUNTING OF  
PERSONAL REPRESENTATIVE**

From: 9/13/12 Through: 2/28/14

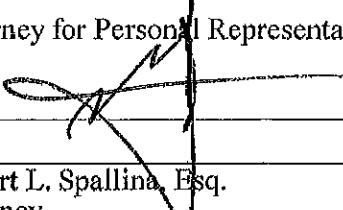
The purpose of this accounting is to acquaint all interested persons with the transactions that have occurred during the period covered by the accounting and the assets that remain on hand. It consists of a SUMMARY sheet and Schedule A showing all Receipts, Schedule B showing all Disbursements, Schedule C showing all Distributions, Schedule D showing all Capital Transactions and Adjustments (the effect of which are also reflected in other schedules, if appropriate), and Schedule E showing assets on hand at the end of the accounting period.

It is important that this accounting be carefully examined. Requests for additional information and any questions should be addressed to the Co-Personal Representatives or the attorneys for the Co-Personal Representatives, the names and addresses of whom are set forth below.

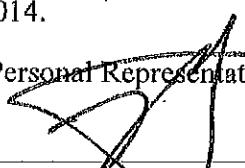
Under penalties of perjury, the undersigned Co-Personal Representatives declare that we have read and examined this accounting and that the facts and figures set forth in the Summary and the attached Schedules are true, to the best of our knowledge and belief, and that it is a complete report of all cash and property transactions and of all receipts and disbursements by us as Co-Personal Representatives of the estate of Simon Bernstein, deceased, from 9/13/12 through 2/28/14.

Signed on May 1, 2014.

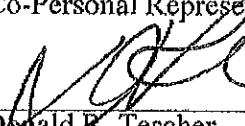
Attorney for Personal Representative:

  
Robert L. Spallina, Esq.  
Attorney  
Florida Bar No. 497381  
Tescher & Spallina, P.A.  
925 S. Federal Highway, Suite 500  
Boca Raton, FL 33432  
Telephone: (561) 997-7008  
Fax: (561) 998-2642

Co-Personal Representative:

  
Robert L. Spallina  
Tescher & Spallina, P.A.  
925 S. Federal Highway, Suite 500  
Boca Raton, FL 33432  
Telephone: (561) 997-7008  
Fax: (561) 998-2642

Co-Personal Representative:

  
Donald R. Tescher  
Tescher & Spallina, P.A.  
925 S. Federal Highway, Suite 500  
Boca Raton, FL 33432  
Telephone: (561) 997-7008  
Fax: (561) 998-2642

**EXHIBIT**

**B**

IN THE CIRCUIT COURT FOR PALM BEACH COUNTY, FL  
IN RE: ESTATE OF PROBATE DIVISION  
SIMON BERNSTEIN, FILE NO.:50 2012 CP 004391 IZ XXXX

SB

Deceased.

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE

From: 9/13/12 Through: 2/28/14

**SUMMARY**

	Income	Principal	Totals
<u>I. Starting Balance</u>			
Assets per Inventory			\$1,155,719.64

II. Receipts

Schedule A:	\$20,264.95	\$37,386.95	\$57,651.90
-------------	-------------	-------------	-------------

III. Disbursements

Schedule B:	\$0.00	\$159,956.80	\$159,956.80
-------------	--------	--------------	--------------

IV. Distributions

Schedule C:	\$20,213.10	\$4,786.90	\$25,000.00
-------------	-------------	------------	-------------

V. Capital Transactions and

Adjustments

Schedule D: Net Gain or (Loss)	\$0.00	\$79,249.65	\$79,249.65
--------------------------------	--------	-------------	-------------

VI. Assets on Hand at Close of  
Accounting Period

Schedule E: Cash and Other Assets		\$1,107,664.39
-----------------------------------	--	----------------

**FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,**

**ESTATE OF SIMON BERNSTEIN**

From: 9/13/12 Through: 2/28/14

---

**SCHEDULE A**

Receipts

---

<u>Date</u>	<u>Brief Description of Items</u>	<u>Income</u>	<u>Principal</u>
10/9/2012	Monarch Life Proceeds	\$0	\$2,000.00
2/15/2013	U.S. Treasury (tax refund)	\$0	\$360.00
11/20/2013	FPL reimbursement - (overpayment)	\$0	\$240.05
12/17/2013	Fee Reimbursement from Shirley Bernstein Trust (Note 1)	\$0	\$30,000.00
12/31/2013	Required Min. Distribution from Simon IRA JPM (#Ending 5007)	\$20,213.10	\$4,786.90
9/13/2012 - 2/28/2014	Sabadell (#Ending 7176) and JP Morgan (#Ending 5220)	\$51.85	\$0
<b>TOTAL</b>		<b>\$20,264.95</b>	<b>\$37,386.95</b>

---

Note 1 - amount represents a fee reimbursement from the Shirley Bernstein Trust to the Simon Bernstein Estate for the period 9/13/2012 through 12/31/2013 for payments made from the Simon Bernstein Estate Acct at JP Morgan Ending 5220 to Tescher & Spallina, P.A.

**FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,  
ESTATE OF SIMON BERNSTEIN**  
From: 9/13/12 Through: 2/28/14

**SCHEDULE B**

Disbursements

<u>Date</u>	<u>Brief Description of Items</u>	<u>Income</u>	<u>Principal</u>
Tescher & Spallina, P.A.			
11/1/2012	Fees and Costs	\$0	\$31,448.55
11/8/2012	Fees and Costs	\$0	\$862.94
12/14/2012	Fees and Costs	\$0	\$5,876.20
2/15/2013	Fees and Costs	\$0	\$23,226.27
6/24/2013	Fees and Costs	\$0	\$20,000.00
6/26/2013	Fees and Costs	\$0	\$301.73
6/27/2013	Fees and Costs	\$0	\$20,000.00
8/29/2013	Fees and Costs	\$0	\$12,000.00
12/27/2013	Fees and Costs	\$0	\$8,800.00
Mark R. Manceri, P.A.			
2/27/2013	Attorney's Fees and Costs	\$0	\$5,000.00
6/10/2013	Attorney's Fees and Costs	\$0	\$3,797.50
8/26/2013	Attorney's Fees and Costs	\$0	\$7,009.50
9/17/2013	Attorney's Fees and Costs	\$0	\$1,448.00
12/3/2013	Attorney's Fees and Costs	\$0	\$1,053.00
1/3/2014	Attorney's Fees and Costs	\$0	\$2,446.00
Bernstein Family Realty, LLC			
9/14/2012	LOANS (Bernstein Family Realty)	\$0	\$4,000.00
10/15/2012	LOANS (Bernstein Family Realty)	\$0	\$4,000.00
Misc. Disbursements			
9/18/2012	Check payable to CASH (written pre-death) by Decedent	\$0	\$120.00

**SCHEDULE B** Continued  
Disbursements

<u>Date</u>	<u>Brief Description of Items</u>	<u>Income</u>	<u>Principal</u>
10/1/2012	Interest Payment on LLLP Loan (autopay)	\$0	\$2,240.89
10/9/2012	American Pioneer Premium (autopay)	\$0	\$268.00
10/12/2012	Unknown - Check written pre-death	\$0	\$90.76
10/15/2012	Florida Power and Light	\$0	\$1,460.85
10/15/2012	Wells Fargo Interest Payment (HELOC)	\$0	\$1,392.86
12/26/2012	Internal Revenue Service	\$0	\$2,861.25
1/25/2013	Bank Expense (close Legacy account)	\$0	\$15.00
5/30/2013	Jewelry Appraisal	\$0	\$237.50
<b>TOTAL</b>		<b>\$0</b>	<b>\$159,956.80</b>

FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,  
ESTATE OF SIMON BERNSTEIN  
From: 9/13/12 Through: 2/28/14

---

**SCHEDULE C**

Distributions

---

<u>Date</u>	<u>Brief Description of Items</u>	<u>Income</u>	<u>Principal</u>
12/31/2013	Required Min. Distribution to Simon Estate Acct JPM (#Ending 5220)	\$20,213.10	\$4,786.90
<b>TOTAL</b>		<b>\$20,213.10</b>	<b>\$4,786.90</b>

---

**FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,  
ESTATE OF SIMON BERNSTEIN**

From: 9/13/12 Through: 2/28/14

**SCHEDULE D**

Capital Transactions and Adjustments

(Does not include distributions. Distributions are shown on Schedule C.)

<u>Date</u>	<u>Brief Description of Transactions</u>	<u>Net Gain</u>	<u>Net Loss</u>
9/14/12	Accounts Receivable from Bernstein Family Realty, LLC (Note 1)	\$4,000.00	
10/15/12	Accounts Receivable from Bernstein Family Realty, LLC (Note 1)	\$4,000.00	
9/2012 - 12/2013	Accrued Legal Fees from Bernstein Family Realty, LLC payable to the Estate of Simon Bernstein (Note 2)	\$17,500.00	
9/2012 - 12/2013	Accrued Legal Fees from Simon Bernstein 1995 Insurance Trust payable to the Estate of Simon Bernstein (Note 3)	\$20,000.00	
9/2012 - 2/2014	Net change in Simon Bernstein IRA Acct Ending 5007 at JPM Morgan taking into account income, gains/losses and distributions from the opening inventory value to the close of the accounting period (Note 4)	\$33,749.65	
<b>TOTAL NET GAINS AND (LOSSES)</b>		<b>\$79,249.65</b>	<b>\$0.00</b>
<b>NET GAIN OR (LOSS)</b>			

Note 1 - Amounts represent automatic payments that were made to Bernstein Family Realty, LLC for Sep 2012 and Oct 2012 prior to autopay being turned off. There is no agreement for the Estate of Simon Bernstein to continue paying expenses for Bernstein Family Realty, LLC post death. Please note that Bernstein Family Realty, LLC is owned by three trusts created by Simon Bernstein for his

Note 2 - Amount represents unreimbursed legal fees from Bernstein Family Realty, LLC to the Estate of Simon Bernstein for payments made from the Simon Bernstein Estate Acct at JP Morgan Ending 5220 to Tescher & Spallina, P.A.

Note 3 - Amount represents unreimbursed legal fees from the Simon Bernstein 1995 Insurance Trust to the Estate of Simon Bernstein for payments made from the Simon Bernstein Estate Acct at JP Morgan Ending 5220 to Tescher & Spallina, P.A.

Note 4 - Please note that opening inventory value of \$519,266.37 did not include a distribution to client immediately preceding death in the amount of \$50,000.00. As such, the opening inventory value is overstated by said amount and the net change in value through the end of the accounting period is understated by said amount.

**FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE,  
ESTATE OF SIMON BERNSTEIN**

From: 9/13/12 Through: 2/28/14

**SCHEDULE E**

Assets on Hand at Close of Accounting Period

(Indicate where held and legal description, certificate numbers or other identification.)

	<u>Estimated Current Value</u>	<u>Carrying Value</u>
<b>ASSETS OTHER THAN CASH:</b>		
Appraised Furniture and Furnishings (at Decedent's home in Boca)	\$51,135.00	\$51,135.00
Appraised Jewelry (in possession of Benjamin Brown, Curator)	\$63,205.00	\$63,205.00
Secured Promissory Note - Due from Bernstein Family Realty, LLC (in possession of Benjamin Brown, Curator)	\$365,000.00	\$365,000.00
Simon Bernstein IRA (JP Morgan Acct. Ending 5007)	\$528,016.02	\$528,016.02
Due From Bernstein Family Realty, LLC	\$25,500.00	\$25,500.00
Due From Simon Bernstein 1995 Insurance Trust	\$20,000.00	\$20,000.00
LIC Holdings, Inc. (Company stock held at corporate office)	N/A	N/A
<b>OTHER ASSETS TOTAL</b>	<b>\$1,052,856.02</b>	<b><u>\$1,052,856.02</u></b>
<b>CASH:</b>		
Sabadell Bank (Acct. Ending 7176)		\$29,276.78
JP Morgan (Acct. Ending 5220)		\$25,531.59
<b>CASH TOTAL</b>		<b><u>\$54,808.37</u></b>
<b>TOTAL ASSETS (must agree with the Total for Item VI on Summary)</b>		<b><u>\$1,107,664.39</u></b>

## Linda McDaniel

---

**From:** Ben Brown  
**Sent:** Tuesday, May 06, 2014 1:31 PM  
**To:** Linda McDaniel; Brad Henry  
**Subject:** FW: IRA Question and Question on Final Accounting and 2008 documents  
**Attachments:** 20140501 Final Accounting of Personal Representatives.pdf; Bernstein.4391 - Amended Inventory.pdf; Bernstein - 5 20 08 Simon Will.pdf; Bernstein - 5 20 08 Simon Revocable Trust.pdf; Bernstein - 5 20 08 Simon Irrevocable Trust.pdf

Further to the motion for instructions on what Eliot wants Curator to do with the accounting...

Benjamin P. Brown, Esq.  
625 North Flagler Drive  
Suite 401  
West Palm Beach, Florida 33401  
P: (561) 651-4004, ext. 13  
F: (561) 651-4003  
[bbrown@matbrolaw.com](mailto:bbrown@matbrolaw.com)

This communication may contain information that is legally privileged, confidential or exempt from disclosure. If you are not the intended recipient, please note that any dissemination, distribution, or copying of this communication is strictly prohibited. Anyone who receives this message in error should notify the sender immediately by telephone or by return e-mail and delete it from his computer. IRS Circular 230 Notice: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication is not intended or written to be used, and cannot be used by any taxpayer, for the purpose of avoiding U.S. tax penalties.

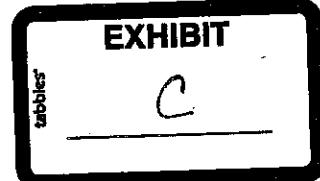
---

**From:** Ben Brown  
**Sent:** Tuesday, May 06, 2014 10:58 AM  
**To:** Eliot Ivan Bernstein  
**Cc:** Ben Brown  
**Subject:** RE: IRA Question and Question on Final Accounting and 2008 documents

Eliot-

I don't understand what you are comparing below. The May 1, 2014 accounting reflects a \$25,000 RMD on 12/31/13 from 5007 (IRA), comprised of \$20,213.10 income and \$4,786.90 principal, on schedules A and C. It also reflects a value of \$528,016.02 for 5007 as of 2/28/14 (the last day of the accounting period).

The December 21, 2013 Amended Inventory does not reflect the RMD (the RMD post-dated the values on the Amended Inventory), but reflects a date of death value for 5007 of \$519,266.37.



The tax year for the \$25,000 RMD was 2013. I do not know the account balance on 12/31/13- have requested the account statements but do not have them yet. I do not know whose age was used. I will try to find out.

Regarding the accounting, the format T&S used is what is ordinarily seen where fiduciaries resign, in that as of 2/28/14 they were serving as Co-PR's. As for the questions you raise in your e-mails regarding the accounting (and inventory), those are issues that you need to raise in an appropriate pleading- as trust beneficiaries, your children (assuming they are interested persons with regard to the Estate, and I believe they are) are entitled to file objections to the accounting (including regarding the propriety of capacities of any signatories to the accounting) which the Court then adjudicates (your email of 9:45 AM today came in while I was drafting this and locating information). The objections are not made to the Curator nor to a successor PR.

I do not believe that the judge is going to permit the temporary Curator to expend substantial Estate funds to retain forensic analysts and/or conduct a forensic investigation. However, I can ask the Court for instructions in that regard and attach your e-mails on the subject, similar to what I have done with regard to the questions you have about the validity of the 2012 estate planning instruments.

Finally- I have also attached the copy of the 2008 will and trust(s) we located in the documents T&S sent to my office, as you requested.

Regards,

Ben

Benjamin P. Brown, Esq.  
625 North Flagler Drive  
Suite 401  
West Palm Beach, Florida 33401  
P: (561) 651-4004, ext. 13  
F: (561) 651-4003  
[bbrown@matbrolaw.com](mailto:bbrown@matbrolaw.com)

This communication may contain information that is legally privileged, confidential or exempt from disclosure. If you are not the intended recipient, please note that any dissemination, distribution, or copying of this communication is strictly prohibited. Anyone who receives this message in error should notify the sender immediately by telephone or by return e-mail and delete it from his computer. IRS Circular 230 Notice: To ensure compliance with requirements imposed by the IRS, we inform you that any U.S. tax advice contained in this communication is not intended or written to be used, and cannot be used by any taxpayer, for the purpose of avoiding U.S. tax penalties.

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

**Sent:** Monday, May 05, 2014 6:29 PM

**To:** Ben Brown

**Cc:** Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.; [tourcandy@gmail.com](mailto:tourcandy@gmail.com)

**Subject:** IRA Question

Ben, the IRA amount listed on the estate inventory schedule E doesn't match with the RMD amount on schedule A.

Do you know:

- 1) which tax year is the RMD listed from?
- 2) what was the account balance on 12/31 of the tax year used?
- 3) whose age was used to determine the RMD payment?

Eliot I. Bernstein

Inventor

Iviewit Holdings, Inc. – DL

2753 N.W. 34th St.

Boca Raton, Florida 33434-3459

(561) 245.8588 (o)

(561) 886.7628 (c)

(561) 245-8644 (f)

[iviewit@iviewit.tv](mailto:iviewit@iviewit.tv)

<http://www.iviewit.tv>

---

**NOTICE:** Due to Presidential Executive Orders, the National Security Agency may have read this email without warning, warrant, or notice. They may do this without any judicial or legislative oversight and it can happen to ordinary Americans like you and me. You have no recourse nor protection save to vote against any incumbent endorsing such unlawful acts.

**CONFIDENTIALITY NOTICE:**

This message and any attachments are covered by the Electronic Communications Privacy Act, 18 U.S.C. SS 2510-2521. This e-mail message is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message or call (561) 245-8588. If you are the intended recipient but do not wish to receive communications through this medium, please so advise the sender immediately.

\*The Electronic Communications Privacy Act, 18 U.S.C. 119 Sections 2510-2521 et seq., governs distribution of this "Message," including attachments. The originator intended this Message for the specified recipients only; it may contain the originator's confidential and proprietary information. The originator hereby notifies unintended recipients that they have received this Message in error, and strictly proscribes their Message review, dissemination, copying, and content-based actions. Recipients-in-error shall notify the originator immediately by e-mail, and delete the original message.

Authorized carriers of this message shall expeditiously deliver this Message to intended recipients. See: *Quon v. Arch.*

\*Wireless Copyright Notice\*. Federal and State laws govern copyrights to this Message. You must have the originator's full written consent to alter, copy, or use this Message. Originator acknowledges others' copyrighted content in this Message. Otherwise, Copyright © 2011 by originator Eliot Ivan Bernstein, [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv) and [www.iviewit.tv](http://www.iviewit.tv). All Rights Reserved.

## Linda McDaniel

---

**From:** Eliot Ivan Bernstein <iviewit@iviewit.tv>  
**Sent:** Tuesday, May 06, 2014 9:45 AM  
**To:** Ben Brown  
**Cc:** Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP; Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.; tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.  
**Subject:** Further Final Accounting information  
**Attachments:** 20140501 Renewed Petition for Discharge and Filing of Final Accounting.pdf

Ben, the real problem with the Final Accounting signatures in the attached document comes in the fact that Spallina has resigned as counsel to the former Co-Personal Representatives, not discharged yet, Tescher and Spallina and this creates problems. First off, even if they can act in May 2014 as "Co-Personal Representatives" and sign the final accounting in the present as such despite their resignations, Spallina cannot now be their counsel in the present as he resigned months ago. Either way they must now seek independent non conflicted counsel to represent them in any capacity, as Spallina has conflicts directly with the matters. The fact that the document they filed states that the beneficiaries and interested parties with objections should contact Spallina as Counsel is fraught with problems, as objections will include allegations of Spallina's admitted fraud to the Sheriff and more and he should not be receiving that information as counsel. Therefore, we need to find out from the court how this should be handled and if they need to sign differently and now retain new counsel to represent them as former Co-Personal Reps and who the objections by beneficiaries and interested persons can be raised with without conflict. For example, should objections be raised with you as curator or new PR's or new counsel for Tescher and Spallina?

Finally, are you interested in becoming the PR of the Estate and the Trustee of the Trusts of both my father and mother if we can get you appointed by Judge Colin?

Best ~ Eliot

Eliot I. Bernstein  
Inventor  
Iviewit Holdings, Inc. – DL  
2753 N.W. 34th St.  
Boca Raton, Florida 33434-3459  
(561) 245.8588 (o)  
(561) 886.7628 (c)  
(561) 245-8644 (f)  
[iviewit@iviewit.tv](mailto:iviewit@iviewit.tv)  
<http://www.iviewit.tv>

---

**NOTICE:** Due to Presidential Executive Orders, the National Security Agency may have read this email without warning, warrant, or notice. They may do this without any judicial or legislative oversight and it can happen to ordinary Americans like you and me. You have no recourse nor protection save to vote against any incumbent endorsing such unlawful acts.

**CONFIDENTIALITY NOTICE:**

This message and any attachments are covered by the Electronic Communications Privacy Act, 18 U.S.C. SS 2510-2521. This e-mail message is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message or call (561)

245-8588. If you are the intended recipient but do not wish to receive communications through this medium, please so advise the sender immediately.

\*The Electronic Communications Privacy Act, 18 U.S.C. 119 Sections 2510-2521 et seq., governs distribution of this "Message," including attachments. The originator intended this Message for the specified recipients only; it may contain the originator's confidential and proprietary information. The originator hereby notifies unintended recipients that they have received this Message in error, and strictly proscribes their Message review, dissemination, copying, and content-based actions. Recipients-in-error shall notify the originator immediately by e-mail, and delete the original message.

Authorized carriers of this message shall expeditiously deliver this Message to intended recipients. See: Quon v. Arch.

\*Wireless Copyright Notice\*. Federal and State laws govern copyrights to this Message. You must have the originator's full written consent to alter, copy, or use this Message. Originator acknowledges others' copyrighted content in this Message. Otherwise, Copyright © 2011 by originator Eliot Ivan Bernstein, [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv) and [www.iviewit.tv](http://www.iviewit.tv). All Rights Reserved.

## Linda McDaniel

---

**From:** Eliot Ivan Bernstein <iviewit@iviewit.tv>  
**Sent:** Thursday, May 08, 2014 12:43 PM  
**To:** Ben Brown  
**Cc:** Caroline Prochotska Rogers Esq.; Michele M. Mulrooney ~ Partner @ Venable LLP;  
Andrew R. Dietz @ Rock It Cargo USA; Marc R. Garber Esq. @ Flaster Greenberg P.C.;  
Marc R. Garber Esq. @ Flaster Greenberg P.C.; Marc R. Garber Esq.;  
tourcandy@gmail.com; Eliot I. Bernstein, Inventor ~ Iviewit Technologies, Inc.  
**Subject:** Backup for Accounting

Hi Ben,

I have a few questions regarding the accounting sent to me and need some of the backup information for review prior to my objections.

1. Do you have any backup materials for the Final Accounting submitted?
  - a. If so, what do you possess?
2. Do you have any prior accountings?
3. Do you have tax returns for 2011-present?
  - a. Federal & State
    - i. Estate & Trust?
    - ii. Personal?
4. Do you have any renewal insurance commission information from any carriers?
  - a. Do you have commission statements/checks from all companies made payable to Si for 2011, 2012, 2013,2014?
5. Do you have 1099's issued from all entities to Si for same time frame?
6. 1099's issued from Si/estate to any party for same time frame?
7. After review do you feel that the alleged accounting complies with the requirements of a full and complete 'Judicial Accounting'?

A list of things I am looking for in particular from the Accounting follows.

### Schedule A

8. Do you have Monarch Life Proceeds, checks or other information?
9. Do you have a copy of the US Treasury (tax refund)?
10. Do you have any documentation regarding the "Fee Reimbursement from Shirley Bernstein Trust" copy of checks and other documentation?
  - a. Regarding Note 1 on Schedule A, do you have copies of checks and any other supporting documents regarding this reimbursement?
11. Do you have any backup documentation of the Required Minimum Distribution from Simon IRA JPM (ending 5007)? Did you receive account statements and if so for what periods?
12. Do you have any backup documentation of the Sabadell (ending 7176) account? Did you receive account statements and if so for what periods?
13. Do you have any backup documentation of the JP Morgan (ending 5220) account? Did you receive account statements and if so for what periods?

### Schedule B



14. Do you have a breakdown of each "Fees and Costs" billed by Tescher & Spallina, P.A.?
  - a. What accountings and other documentation were provided for their fees?
15. Do you have a breakdown of each "Fees and Costs" billed by Mark R. Manceri, P.A.?
  - a. What accountings and other documentation were provided for their fees?
  - b. Did you get a retainer agreement for Manceri?
16. Do you have information regarding the Bernstein Family Realty Loans?
  - a. What type of Loans were these?
  - b. Who transacted the loans and from what accounts and to what accounts?
  - c. What other BFR papers were transmitted to you regarding these loans?
17. Do you have the cancelled check payable to CASH (written pre death) by Decent?
18. Do you have information regarding the "interest payment on LLLP Loan (autopay)?
  - a. Do you have copies of the cancelled check?
  - b. Do you have the Loan documentation?
19. Do you have information regarding the American Pioneer Premium (autopay)?
  - a. Do you have copies of the cancelled checks?
  - b. Do you have a copy of the contract this was paid under?
20. Do you have a copy of the "Unknown – Check written pre death?"
21. Do you have copies of the Wells Fargo Interest Payment check (HELOC)?
  - a. Do you have a copy of the loan or other instrument this interest was due from?
  - b. Do you have a history of the account?
22. Do you have a copy of the Internal Revenue Service check and the corresponding tax form that it was paid on?
23. Do you have a copy of the Bank Expense to (close Legacy Account)?
24. Do you have a copy of the Jewelry Appraisal?
  - a. Do you have in your possession all Jewelry on that inventory?

#### Schedule C

25. Do you have information regarding the "Required Min. Distribution to Simon Estate Acct JPM (#Ending 5220)?
  - a. Do you have the account history? If so for what periods?

#### Schedule D

26. Do you have the information regarding the BFR Note 1 and 2, if so what?
27. Do you have breakdown and bills for accrued legal fees from Simon Bernstein 1995 Insurance Trust payable to the Estate of Simon Bernstein (Note 3)?
  - a. Do you have a copy of the Simon Bernstein 1995 Insurance Trust?
  - b. Do you have copies of the retainer agreements for the services billed?
  - c. Do you have the legal fee billings and details?
28. Do you have any records regarding the "Net change in Simon Bernstein IRA (ending 5007)?
  - a. If so, what period do they cover?

#### SCHEDULE D – NOTES

29. Note 1 – Do you have copies of the bank statements covering the autopay months?
  - a. Do you know what Accounts payments were made by?
30. Note 2 – Do you have copies of the billings for these fees to BFR?
  - a. Do you have copies of Spallina & Tescher's retainer with BFR?
31. Note 3 - Do you have copies of billings and contracts for Simon Bernstein 1995 Insurance Trust?
  - a. Do you have copies of Spallina & Tescher's retainer with this trust?

32. Note 4- Do you have copies of the \$50000 distribution?

- a. Do you have copies of the statements?

#### SCHEDULE E

33. Do you have furniture appraisal for Boca Home St. Andrews?

- a. Do you have furniture or accounting of where it went?

34. Do you have furniture appraisal for Boca Condo?

- a. Do you have furniture for Condo or accounting of where it went?

35. Do you have Jewelry appraisal?

- a. Do you have Jewelry?
- b. Do you have accounting of where any went?
- c. Is anything missing?

36. Do you have a copy of the "Secured Promissory Note" for BFR?

37. Do you have Simon Bernstein IRA account information and Shirley Bernstein IRA account information?

- a. Do you have copies of the IRA account statements, if so, for what periods?

38. Do you have any information regarding "Due from Bernstein Family Realty" amount of \$25000?

39. Do you have any information regarding "Due from Simon Bernstein 95 Insurance Trust?"

40. Do you have any information regarding LIC Holdings, Inc?

- a. Do you have valuations or books? If so, for what periods?

41. Do you have account history for Sabadell Account (ending 7176)

42. Do you have account history for JP Morgan account (ending 5220)

43. Do you have any Stanford Bank lawsuit information?

44. Do you have any Oppenheimer account information?

Eliot I. Bernstein

Inventor

Iviewit Holdings, Inc. – DL

2753 N.W. 34th St.

Boca Raton, Florida 33434-3459

(561) 245.8588 (o)

(561) 886.7628 (c)

(561) 245-8644 (f)

[iviewit@iviewit.tv](mailto:iviewit@iviewit.tv)

<http://www.iviewit.tv>

---

**NOTICE:** Due to Presidential Executive Orders, the National Security Agency may have read this email without warning, warrant, or notice. They may do this without any judicial or legislative oversight and it can happen to ordinary Americans like you and me. You have no recourse nor protection save to vote against any incumbent endorsing such unlawful acts.

**CONFIDENTIALITY NOTICE:**

This message and any attachments are covered by the Electronic Communications Privacy Act, 18 U.S.C. SS 2510-2521. This e-mail message is intended only for the person or entity to which it is addressed and may contain confidential and/or privileged material. Any unauthorized review, use, disclosure or distribution is prohibited. If you are not the intended recipient, please contact the sender by reply e-mail and destroy all copies of the original message or call (561) 245-8588. If you are the intended recipient but do not wish to receive communications through this medium, please so advise the sender immediately.

\*The Electronic Communications Privacy Act, 18 U.S.C. 119 Sections 2510-2521 et seq., governs distribution of this "Message," including attachments. The originator intended this Message for the specified recipients only; it may contain the originator's confidential and proprietary information. The originator hereby notifies unintended recipients that they have received this Message in error, and strictly proscribes their Message review, dissemination, copying, and content-

based actions. Recipients-in-error shall notify the originator immediately by e-mail, and delete the original message. Authorized carriers of this message shall expeditiously deliver this Message to intended recipients. See: Quon v. Arch. \*Wireless Copyright Notice\*. Federal and State laws govern copyrights to this Message. You must have the originator's full written consent to alter, copy, or use this Message. Originator acknowledges others' copyrighted content in this Message. Otherwise, Copyright © 2011 by originator Eliot Ivan Bernstein, [iviewit@iviewit.tv](mailto:iviewit@iviewit.tv) and [www.iviewit.tv](http://www.iviewit.tv). All Rights Reserved.