

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.

**NOTICE OF FILING RENEWED PETITION FOR
DISCHARGE AND FILING OF FINAL ACCOUNTING**

YOU ARE NOTIFIED that a Renewed Petition for Discharge and Filing of Final Accounting has been filed in this court by Donald R. Tescher and Robert L. Spallina, the former, undischarged Personal Representatives of the above estate, a true copy of which is attached to this Notice.

Pursuant to Florida Probate Rule 5.430(i), an interested person in the above estate has 30 days from the date of the mailing of this notice to file any objection(s) to the Petition and/or Final Accounting with the court. Any objection(s) must be in writing and must state with particularity the item or items to which the objection(s) are directed and must state the grounds on which the objection(s) are must based.

If you fail to file an objection within the time set forth in this Notice, the court will consider the petition ex parte and will enter an order granting the relief requested in the Petition or enter such other order as the court deems necessary and proper.

I CERTIFY that a copy hereof has been furnished to the addresses set forth on the attached page in the manner stated on May 1, 2014.

/S/ Robert L. Spallina, Esq.
ROBERT L. SPALLINA, ESQ.
Florida Bar No. 497381
Tescher & Spallina, P.A.
925 S. Federal Highway, Suite 500
Boca Raton, FL 33432
Telephone: (561) 997-7008
Email: rspallina@tescherspallina.com

CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Notice has been furnished by U.S. Certified Mail and email to:

Alan B. Rose, Esq.
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Benjamin P. Brown, Esq.
Curator
Matwiczyk & Brown, LLP
825 N. Flagler Dr., Suite 401
West Palm Beach, FL 33401

bbrown@matbrolaw.com

this 1 day of May, 2014.

TESCHER & SPALLINA, P.A.
For the Estate of Simon Bernstein
925 S. Federal Highway, Suite 500
Boca Raton, FL 33432
Telephone: (561) 997-7008
Email: rspallina@tescherspallina.com

By: /S/ Robert L. Spallina, Esquire
Robert L. Spallina, Esquire
Florida Bar No. 497381

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.

**RENEWED PETITION FOR DISCHARGE AND FILING OF
FINAL ACCOUNTING**

Petitioners, Donald R. Tescher and Robert L. Spallina, allege:

1. Petitioners are the former, undischarged Personal Representatives of the above estate.
2. Pursuant to the Order of this Court dated February 18, 2014, Petitioners were directed to file a Final Accounting and a Renewed Petition for Discharge, the Court having accepted their resignations and revoking their Letters of Administration.
3. As ordered by the Court in its February 18, 2014, Order, the co-Personal Representatives have delivered to Benjamin P. Brown, the Court-appointed Curator in the captioned estate, all property of the Estate, real, personal, tangible, or intangible, all of the documents and records of the Estate and all records associated with any property of the Estate, regardless of whether such property has been previously distributed, transferred, abandoned, or otherwise disposed of.
4. Attached to this Petition is the Final Accounting of the co-Personal Representatives through the date of their removal.
5. The Final Accounting reflects payments to Tescher & Spallina, P.A., representing the compensation paid through December 31, 2013, to the co-Personal Representatives. Subsequently, additional compensation for the period January 1, 2014, to the date of formal discharge may be sought by the Petitioners and Petitioners request that the Court retain jurisdiction for purposes of settling the final fee matters.
6. As noted on the accompanying Notice and Certificate of Service, a copy of this Petition and the accompanying Final Accounting have been served on all interested persons and objections to same shall be filed in accordance with Probate Rule 5.430(i).

Wherefore, your Petitioners request that this Court enter an Order discharging the resigned co-Personal Representatives at such time as all objections, if any, to the Final Accounting have been withdrawn, abandoned, or judicially resolved.

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

Signed on May 1, 2014.

Respectfully Submitted,

/S/ Robert L. Spallina, Esquire

ROBERT L. SPALLINA, ESQ.

Petitioner

Florida Bar No. 497381

Tescher & Spallina, P.A.

925 S. Federal Highway, Suite 500

Boca Raton, FL. 33432

Telephone: (561) 997-7008

Email: rspallina@tescherspallina.com

/S/ Donald R. Tescher, Esquire

DONALD R. TESCHER, ESQ.

Petitioner

Florida Bar No. 121086

Tescher & Spallina, P.A.

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Telephone: (561) 997-7008

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CERTIFICATE OF SERVICE

I HEREBY CERTIFY that a true and correct copy of the foregoing Renewed Petition for Discharge and Filing of Final Accounting has been furnished by U.S. Mail and email to:

Benjamin P. Brown, Esq., Curator
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Pamela Simon
950 North Michigan Ave., Ste. 2603
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this 15 day of May, 2014.

TESCHER & SPALLINA, P.A.
For the Estate of Simon Bernstein
925 S. Federal Highway, Suite 500
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Telephone: (561) 997-7008
Email: rspallina@tescherspallina.com

By: /S/ Robert L. Spallina, Esquire
Robert L. Spallina, Esquire
Florida Bar No. 497381

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.

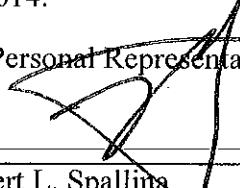
Under penalties of perjury, the undersigned Co-Personal Representatives declare that we have read and examined this accounting and that the facts and figures set forth in the Summary and the attached Schedules are true, to the best of our knowledge and belief, and that it is a complete report of all 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.

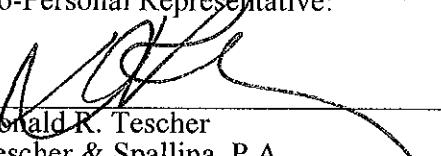
Attorney for Personal Representative:

Co-Personal Representative:


Robert L. Spallina, Esq.
Attorney
Florida Bar No. 497381
Teschner & Spallina, P.A.
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Co-Personal Representative:


Donald R. Tescher
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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
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FINAL ACCOUNTING OF PERSONAL REPRESENTATIVE

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

SUMMARY

	Income	Principal	Totals
I. <u>Starting Balance</u>			
Assets per Inventory			\$1,155,719.64
II. <u>Receipts</u>			
Schedule A:	\$20,264.95	\$37,386.95	\$57,651.90
III. <u>Disbursements</u>			
Schedule B:	\$0.00	\$159,956.80	\$159,956.80
IV. <u>Distributions</u>			
Schedule C:	\$20,213.10	\$4,786.90	\$25,000.00
V. <u>Capital Transactions and Adjustments</u>			
Schedule D: Net Gain or (Loss)	\$0.00	\$79,249.65	\$79,249.65
VI. <u>Assets on Hand at Close of Accounting Period</u>			
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
TOTAL		\$20,264.95	\$37,386.95

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>
Teschner & 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
TOTAL		\$0	\$159,956.80

**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
TOTAL		\$20,213.10	\$4,786.90

**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	
TOTAL NET GAINS AND (LOSSES)		\$79,249.65	\$0.00
NET GAIN OR (LOSS)			

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.)

	Estimated Current Value	Carrying Value
ASSETS OTHER THAN CASH:		
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
OTHER ASSETS TOTAL	\$1,052,856.02	<u>\$1,052,856.02</u>
CASH:		
Sabadell Bank (Acct. Ending 7176)	\$29,276.78	
JP Morgan (Acct. Ending 5220)	\$25,531.59	
CASH TOTAL	<u>\$54,808.37</u>	
TOTAL ASSETS (must agree with the Total for Item VI on Summary)	<u>\$1,107,664.39</u>	