

**PAMELA B. SIMON
950 North Michigan Avenue
Apartment 2603
Chicago, Illinois 60611**

June 21, 2012

Mr. Robert L. Spallina
Law Offices of Tescher & Spallina, P.A.
Boca Village Corporate Center 1
4855 Technology Way, Suite 720
Boca Raton, Florida 33431

Dear Mr. Spallina:

As you requested enclosed is my signed Waiver of Accounting and Portions of Petition for Discharge; Waiver of Service of Petition for Discharge; and Receipt of Beneficiary and Consent to Discharge (the "Waiver"). Please note that I have signed the enclosed Waiver based on, and in reliance on, the statement made to me and my siblings during the joint telephone conference that we had with you and my father on May 10, 2012, that upon my father's death, whatever is left of my parents' assets will be divided equally between my parents' 10 grandchildren.

In addition, as you know, my husband, David Simon, called to your attention certain erroneous statements that you included in the Waiver, including reference to the fact that I have an interest in the Estate of Shirley Bernstein as a beneficiary, that I have received complete distribution of my share and that I have actual knowledge of the amount and manner of determining the compensation of the personal representative, attorneys, accountants, appraisers and other agents. In response, you sent an email to my husband on June 4, 2012, which stated that I am not entitled to anything under my mother's probate estate and my father is not taking a personal representative fee and your fee and the accountant's fee are reasonable. You did not, however, include the amount of your fee and the accountant's fee as required under the Waiver.

Although I do not feel comfortable signing the Waiver with erroneous statements included in it, as you instructed, I have signed the Waiver with the erroneous statements.

Sincerely,

