

PALM BEACH COUNTY SHERIFF'S OFFICE PAGE 1
CASE NO. 14029489 OFFENSE REPORT CASE NO. 14029489
DISPOSITION: ZULU
DIVISION: DETECTIVE

911:

ECONOMIC CRIMES

SIGNAL CODE: 14 CRIME CODE: NON CRIME CODE: OT CODE: 9546 01/23/14 THURSDAY
ZONE: BR GRID: DEPUTY I.D.: 7704 NAME: MILLER RYAN ASSIST: TIME D 1020 A 1020 C 1021
OCCURRED BETWEEN DATE: 12/01/12 , 0000 HOURS AND DATE: 01/31/13 , 0000 HOURS
EXCEPTION TYPE:

INCIDENT LOCATION: 4855 TECHNOLOGY WY APT. NO.: 700
CITY: BOCA RATON STATE: FL ZIP: 33431

NO. OFFENSES: 00 NO. OFFENDERS: UK NO. VEHICLES STOLEN: 0 NO. PREMISES ENTERED: 0

LOCATION: OTHER

NO. VICTIMS: 00 NO. ARRESTED: 0 FORCED ENTRY: 0

NAME LIST:

ROLE:

OTHER	SIMON BERNSTEIN	DOB: 12/02/1935	
	SEX: M RACE: W HT: 506 WT: 180 HR: GRAY	EYE: BROWN	
RESIDENTIAL ADDRESS:	7020 LIONSHEAD LA	BOCA RATON FL 33496	HOME PHONE: 561 000-0000
BUSINESS PHONE:	561 000-0000		
OTHER	SHIRLEY BERNSTEIN	DOB: 06/29/1939	
	SEX: F RACE: W HT: 502 WT: 102 HR: BLOND	EYE: BLUE	
RESIDENTIAL ADDRESS:	7020 LIONSHEAD RD	BOCA RATON FL 33496	HOME PHONE: 561 000-0000
BUSINESS PHONE:	561 000-0000		
COMPLAINANT	ROBERT L SPALLINA	DOB: 06/09/1965	
	SEX: M RACE: W HT: 511 WT: 175 HR: BLACK	EYE: BROWN	
RESIDENTIAL ADDRESS:	7387 WISTERIA AV	PARKLAND FL 33076	HOME PHONE: 561 997-7008
BUSINESS PHONE:	561 000-0000		
OTHER	ALAN B ROSE	DOB: 10/23/1965	
	SEX: M RACE: W HT: 509 WT: 170 HR: BROWN	EYE: BROWN	
RESIDENTIAL ADDRESS:	21145 ORMOND CT	BOCA RATON FL 33433	HOME PHONE: 561 000-0000
BUSINESS ADDRESS:	505 S. FLAGLER DR., STE. 600, WPB, FL 33401	BUSINESS PHONE: 561 355-6991	
OTHER	TED BERNSTEIN	DOB: 08/27/1959	
	SEX: M RACE: W HT: 0 WT: 0 HR: UNKNOWN	EYE: UNKNOWN	
RESIDENTIAL ADDRESS:	800 BERKELEY ST	BOCA RATON FL 33484	HOME PHONE: 561 213-2322
BUSINESS PHONE:	561 988-8984		
OTHER	KIMBERLY MORAN	DOB: 10/24/1972	
	SEX: F RACE: W HT: 505 WT: 135 HR: BROWN	EYE: BROWN	
RESIDENTIAL ADDRESS:	4855 TECHNOLOGY WY	BOCA RATON FL 33431	HOME PHONE: 561 997-7008
BUSINESS PHONE:	561 000-0000		
OTHER	PATRICIA FITZMAURICE	DOB: 01/12/1933	

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D I S P O S I T I O N : Z U L U

SEX: F RACE: W HT: 500 WT: 100 HR: GRAY	EYE: BLUE	
RESIDENTIAL ADDRESS: 950 PENINSULA CT APT. 1006 BOCA RATON FL 0		HOME PHONE: 561 994-0310
BUSINESS PHONE: 561 000-0000		
OTHER RACHEL WALKER	DOB: 03/05/1984	
SEX: F RACE: W HT: 508 WT: 130 HR: BLOND	EYE: BLUE	
RESIDENTIAL ADDRESS: 15 OCEAN AV	MONMOUTH B NJ 7750	HOME PHONE: 561 275-8102
BUSINESS PHONE: 561 000-0000		
OTHER ELLIOT I BERNSTEIN	DOB: 09/30/1963	
SEX: M RACE: W HT: 510 WT: 185 HR: BROWN	EYE: HAZEL	
RESIDENTIAL ADDRESS: 2753 NW 34TH ST	BOCA RATON FL 33434	HOME PHONE: 561 886-7628
BUSINESS PHONE: 561 245-8588		
OTHER CANDICE M BERNSTEIN	DOB: 10/09/1972	
SEX: F RACE: W HT: 508 WT: 125 HR: BLOND	EYE: GREEN	
RESIDENTIAL ADDRESS: 2753 NW 34TH ST	BOCA RATON FL 33434	HOME PHONE: 561 886-7628
BUSINESS PHONE: 561 245-8588		
OTHER DONALD TEACHER	DOB: 09/26/1944	
SEX: M RACE: W HT: 0 WT: 0 HR: UNKNOWN	EYE: UNKNOWN	
RESIDENTIAL ADDRESS: 4855 TECHNOLOGY WY	BOCA RATON FL 33431	HOME PHONE: 561 000-0000
BUSINESS PHONE: 561 000-0000		
OTHER TRACI A KRATISH	DOB: 08/27/1978	
SEX: F RACE: W HT: 507 WT: 135 HR: BLOND	EYE: BLUE	
RESIDENTIAL ADDRESS: 16068 GLENCREST AV	DELRAY BCH FL 33446	HOME PHONE: 561 512-1933
BUSINESS ADDRESS: 5100 TOWN CTR. CR., STE. 500, BOCA RATON, FL	BUSINESS PHONE: 561 955-8088	

ROLE:

OTHER	ROLE NO.	3							
NAMES	LAST		FIRST		MIDDLE		J/S	R/S	DOB
REAL...	SIMON		PAMELA		BETH			F	
ADDRESS	NO.	STREET	SFX	DIR	APT#	CITY	ST	ZIP	
HOME....	950	MICHIGAN	AV	N	2603	CHICAGO	IL	60611	
PHONE #S	HOME		OTHER		BUSINESS				
	000 0000		000 0000		(312) 819 7474				

SCARS/MARKS/TATTOOS: PSIMON@STPCORP.COM

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ROLE:
OTHER ROLE NO. 2
NAMES LAST
NAME SURNAME

ADDRESS NO. STREET SFX DIR APT# CITY ST ZIP
HOME.... 2101 MAGNOLIA LA HIGHLAND PARK IL 60035

PHONE #S HOME OTHER BUSINESS
(847) 831 4915 000 0000 (312) 804 2318

SCARS/MARKS/TATTOOS: JILLIANTONI@GMAIL.COM IANTONI JILL@NE.BAH.COM

ROLE:
OTHER ROLE NO. 1
NAMES LAST

ADDRESS NO. STREET SFX DIR APT# CITY ST ZIP
HOME.... 2142 CHURCHILL LA HIGHLAND PARK IL 60035

PHONE #S HOME OTHER BUSINESS
(847) 877 4633 000 0000 (312) 000 0000

SCARS/MARKS/TATTOOS: LISA@FRIEDSTEINS.COM LISA@FRIEDSTEIN@GMAIL.COM

ROLE:
OTHER ROLE NO. 4
NAMES LAST
REAL... NACLERIO

ADDRESS NO. STREET SFX DIR APT# CITY ST ZIP
HOME.... 876 CAMINO REAL E BOCA RATON FL 33428
OTHER... 955 ESPLANADE PELHAM NY 10803

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PHONE #S HOME OTHER BUSINESS
(561) 394 3552 (914) 738 2286 (312) 000 0000

ROLE :

OTHER ROLE NO. 11

NAMES LAST FIRST MIDDLE J/S R/S DOB
REAL... PEARSON WILLIAM M W M

ADDRESS NO. STREET SFX DIR APT# CITY ST ZIP
OTHER... 0 P.O. BOX 1076 MIAMI FL 33149

PHONE #S HOME OTHER BUSINESS
(786) 301 4048 (914) 000 0000 (312) 000 0000

ROLE :

OTHER ROLE NO. 15

NAMES LAST FIRST MIDDLE J/S R/S DOB
REAL... KAPLAN SAMUEL M

ROLE:

OTHER ROLE NO. 16

NAMES LAST FIRST MIDDLE J/S R/S DOB
REAL... BLOCK IRWIN J M

ADDRESS NO. STREET SFX DIR APT# CITY ST ZIP
BUSINESS 700 FEDERAL HW S BOCA RATON FL 00000

PHONE #S HOME OTHER BUSINESS
(818) 000 0000 (561) 393 5660 (312) 000 0000

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D I S P O S I T I O N : Z U L U

ROLE:
OTHER ROLE NO. 18
NAME LAST
REAL CUNHA

ADDRESS NO. STREET SFX DIR APT# CITY ST ZIP
BUSINESS 250 AUSTRALIAN AV S 1402 WEST PALM BEACH FL 33401

PHONE #S HOME OTHER BUSINESS
(818) 000 0000 (561) 000 0000 (561) 429 3924

ON 01/21/14 AT 1:45 PM I MET WITH ROBERT SPALLINA AND HIS ATTORNEY DAVID ROTH. SGT. DAVID GROOVER WAS ALSO PRESENT DURING THE INTERVIEW. WE MET AT THE PALM BEACH COUNTY SHERIFF'S OFFICE, DISTRICT 1 CONFERENCE ROOM, WHICH IS LOCATED AT 3228 GUN CLUB ROAD, WEST PALM BEACH, FL. ROBERT SPALLINA STATED THAT HE AND HIS PARTNER, DONALD TESCHNER, MET SIMON AND SHIRLEY BERNSTEIN IN 2007. HE SAID THAT IN 2008 THE BERNSTEIN'S CAME TO THE TESCHNER AND SPALLINA FIRM. HE SAID THAT THEY (THE ATTORNEY'S OFFICE) CREATED WILLS AND TRUSTS FOR BOTH SIMON AND SHIRLEY IN 2008, AMONG OTHER PLANNING. SPALLINA TOLD US THAT SIMON HAD BEEN IN THE INSURANCE BUSINESS FOR 40 YEARS.

HE SAID THAT THE SUBJECT OF THE FIRST MEETINGS WAS THE SALE OF THE INSURANCE BUSINESS DOWN THE ROAD, AS WELL AS MOVING AROUND SOME STOCKS. SPALLINA STATED THE CONVERSATIONS WITH SIMON AND THE THOUGHT PROCESS WAS THAT ONCE SIMON SOLD THE INSURANCE BUSINESS HE OWNED, ALL THE FAMILY WOULD BENEFIT FROM IT (FINANCIALLY). HE SAID THE BUSINESS WAS NEVER SOLD, BUT A LOT OF PLANNING AND PREPARATION WAS DONE FOR IT, TO INCLUDE SETTING UP A FLORIDA LIMITED PARTNERSHIP AND A DELAWARE ASSET PROTECTION TRUST. SPALLINA STATED THAT SIMON WAS ALWAYS CONCERNED WITH CREDITOR PROTECTION. HE SAID THAT IS QUITE COMMON IN THE INSURANCE BUSINESS WORLD.

SPALLINA REITERATED THAT IN 2008, THE LAW FIRM DID THE DOCUMENTS FOR THE WILLS AND TRUSTS. HE STATED THEY (SIMON & SHIRLEY) HAVE FIVE CHILDREN AND 10 GRANDCHILDREN, AS WELL AS A STEP-GRANDCHILD.

SPALLINA SAID THAT THE ESTATE PLAN WAS SIMILAR TO MOST OTHERS, IT SAID SHOULD ONE SPOUSE DIE FIRST, THE OTHER WILL RECEIVE EVERYTHING (ALL ASSETS). HE SAID THAT UNDER BOTH TRUSTS, THE INITIAL DOCUMENTS READ THAT UPON THE SECOND DEATH, TWO CHILDREN (TED AND PAM) WHERE EXCLUDED. HE TOLD US THIS TOOK PLACE SINCE BOTH TED AND PAM WERE SET UP WITH LIFE INSURANCE BUSINESSES AND THEY WANTED TO MAKE THE REMAINING CHILDREN (ELIOT, LISA, AND JILL) AS WHOLE AS THEY COULD. NOTE: TED WAS WORKING WITH SIMON IN THE INSURANCE BUSINESS

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DOWN HERE IN FLORIDA AND PAM RECEIVED A COMPANY IN ILLINOIS.

SPALLINA REITERATED THAT UPON THE DEATH OF THE SECOND SURVIVOR, EVERYTHING FROM BOTH TRUSTS GOES TO JILL, LISA, AND ELIOT ADDING THAT SHIRLEY HAD ONE OTHER STIPULATION IN HER TRUST, WHICH STATED THAT TED'S STEPSON, (MATTHEW LOGAN) RECEIVED \$200,000. HE TOLD ME THAT SHIRLEY HAD A LIKING TO MATTHEW SO SHE ADDED THAT TO HER TRUST, BUT THAT SIMON DID NOT BELIEVE IN THAT, THAT HE FELT EVERYTHING SHOULD GO TO BLOOD (A BIOLOGICAL CHILD). SPALLINA SAID THAT LATER ON IN 2008, SHIRLEY STATED SHE WANTED TO CHANGE HER TRUST DOCUMENTS IN REFERENCE TO THE MONEY LEFT TO MATTHEW LOGAN. HE STATED THAT AN AMENDMENT WAS CREATED, WHICH WAS SIGNED BY SHIRLEY ON NOV. 18, 2008 TAKING LOGAN OUT OF THE TRUST.

SPALLINA STATED THAT HE FELT THAT SIMON'S WISHES OVERRODE SHIRLEY'S IN THIS SITUATION. SPALLINA SAID THAT HE AND KIMBERLY MORAN (HIS EMPLOYEE & A NOTARY) WENT TO SHIRLEY'S HOME FOR THE DOCUMENT TO BE SIGNED. HE SAID THAT RACHEL WALKER, SHIRLEY'S ASSISTANT, WAS PRESENT WHEN THE DOCUMENT WAS SIGNED. SHE AND SPALLINA ARE ON THE DOCUMENT AS WITNESSES, MORAN IS THE NOTARY FOR SHIRLEY'S SIGNATURE. HE TOLD ME THAT WAS THE LAST CHANGE SHIRLEY EVER MADE TO HER DOCUMENTS AND THAT SHE PASSED ON DECEMBER 2010. SIMON WAS STILL ALIVE AND THE TRUST READ THAT EVERYTHING WENT TO HIS BENEFIT. SPALLINA REITERATED THAT HER DOCUMENTS READ THAT UPON SIMON'S DEATH, EVERYTHING (HER ASSETS) WENT TO JILL, LISA, AND ELIOT.

SPALLINA STATED THAT IN 2012, SIMON CONTACTED HIM STATING THAT HE WAS HAVING CONCERN'S ABOUT HOW HE HAD ELIMINATED TED AND PAM FROM HIS TRUST. HE STATED THAT IT IS POSSIBLE THAT THESE THOUGHTS CAME ON BECAUSE PAM STARTED SENDING HIM LETTERS. HE SAID THAT SHE (PAM) HAD A LAWYER CONTACT HIS OFFICE AND ASK FOR COPIES OF SHIRLEY'S TRUST DOCUMENTS. SPALLINA SAID THAT HE MET WITH SIMON, WHO SAID THAT HE WAS CONSIDERING CHANGING HIS DOCUMENTS. HE SAID THAT ONE OF THE CHANGES DISCUSSED WAS HOW TO INCLUDE TED AND PAM'S CHILDREN.

SPALLINA STATED THAT SIMON HAD A LIFE INSURANCE POLICY WITH THE BENEFIT OF \$1,600,000. HE SAID THAT THE POLICY READ THAT IF SIMON PASSED BEFORE SHIRLEY SHE RECEIVED THE BENEFIT, BUT IF SHIRLEY PASSED BEFORE HIM, THE FIVE CHILDREN RECEIVED THE BENEFITS ONCE HE PASSED. THIS POLICY ORIGINATED OUT OF ILLINOIS. SPALLINA ADDED THAT THIS POLICY AND ITS DISTRIBUTION OF FUNDS ARE CURRENTLY IN A FEDERAL COURT BATTLE.

SPALLINA STATED THAT A DISCUSSION TOOK PLACE WITH HIM AND SIMON IN 2012; REFERENCE THE FACT THAT SIMON HAD ISSUES ON HOW AND WITH WHOM FUNDS WERE GOING TO BE DISTRIBUTED TO UPON HIS DEATH. HE TOLD ME SIMON WAS HAVING RESERVATIONS ABOUT TED AND PAM NOT BEING IN HIS TRUST, AS WELL AS THAT FACT THAT HE THEN HAD A GIRLFRIEND BY THE NAME OF MARITZ PUCCIO THAT HE WANTED TO PROVIDE FOR. HE ADDED THAT NO ONE IN THE FAMILY WAS HAPPY THAT PUCCIO WAS IN SIMON'S LIFE. HE ALSO TOLD ME THAT SIMON WANTED HIS GRANDCHILDREN TO RECEIVE BENEFITS FROM

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THE TRUST.

SPALLINA SAID THAT SIMON FIRST SUGGESTED MAKING BENEFICIARY CHANGES ON THE AFOREMENTIONED LIFE INSURANCE POLICY. SPALLINA SAID THAT HE TOLD SIMON THAT WAS A VERY BAD IDEA. HE TOLD ME THAT THERE WAS SOMETHING CALLED AN EXERCISE OF POWER OF APPOINTMENT, PUT IN BOTH SIMON AND SHIRLEY'S TRUST DOCUMENTS. HE SAID THIS GAVE THE LIVING SPOUSE THE ABILITY TO MAKE CHANGES ON THE DECEASED SPOUSE'S DOCUMENTS. HE SAID THAT HE TOLD SIMON, THAT MAYBE THEY SHOULD EXPLORE OPTIONS WITH THAT. HE SAID SIMON TOLD HIM THAT HE WANTED TO MAKE THE NECESSARY CHANGES TO HAVE BOTH TRUSTS READ THAT THE 10 GRANDCHILDREN WERE THE BENEFICIARIES. HE TOLD ME THAT HE TOLD SIMON (SI AS HE CALLS HIM) THAT HE COULD NOT MAKE THOSE CHANGES TO SHIRLEY'S TRUST BECAUSE SHE HAD WROTE TED AND PAM AND THEIR CHILDREN AS PREDECESSED IN HER TRUST.

SPALLINA REITERATED THAT SIMON CAN DO WHATEVER HE WANTS WITH HIS ESTATE, BUT ALL HE CAN DO WITH SHIRLEY'S TRUST IS GIVE IT TO LISA, JILL, AND ELIOT'S CHILDREN. HE SAID THAT SIMON WAS NOT HAPPY ABOUT THIS. HE SAID THAT SIMON WAS VERY ADAMANT ABOUT LEAVING EVERYTHING IN THE ESTATES TO THE GRANDCHILDREN. HE ALSO SAID THAT HE ADVISED SIMON TO NOT MAKE CHANGES TO THE LIFE INSURANCE POLICY OR THE ESTATES, MAKING PUCCIO A BENEFICIARY. HE STATED THAT THIS WILL ONLY CAUSE PROBLEMS AND CREATE LITIGATION. SPALLINA SAID THE AFOREMENTIONED DISCUSSION AND MEETING TOOK PLACE IN FEBRUARY 2012. HE SAID THE MEETING CONCLUDED WITH SIMON SAYING HE NEEDED TO THINK ABOUT THINGS.

HE TOLD ME THAT THREE MONTHS LATER, SIMON CONTACTED HIM STATING HE KNEW WHAT HE WANTED TO DO. HE SAID THAT SIMON TOLD HIM HE WANTED TO LEAVE HIS INSURANCE POLICY ALONE, BUT THAT HE WANTS BOTH TRUSTS TO GO TO HIS 10 GRANDCHILDREN. SPALLINA SAID THAT HE EXPLAINED TO HIM AGAIN, THAT ONLY HIS TRUST, NOT SHIRLEY'S CAN GO TO BOTH GRANDCHILDREN, UNLESS HE TAKES ALL OF THE ASSETS OUT OF THE SHIRLEY TRUST AND PUTS THEM INTO HIS NAME. HE SAID THE COST OF TAKING THE ASSETS OUT OF SHIRLEY'S TRUST WOULD HAVE BEEN SIGNIFICANT, BECAUSE SHIRLEY'S DEATH OCCURRED BEFORE FEDERAL ESTATE TAX CHANGES TOOK PLACE, SO AS LONG AS IT STAYED IN HER ESTATE IT WOULD BE FREE OF TAX, BUT SHOULD IT GO TO SIMON'S TRUST IT WILL BE TAXED.

THERE WAS ALSO AN ISSUE OF SUBJECTING THE ASSETS FROM SHIRLEY'S ESTATE TO CREDITORS IF IT WENT TO SIMON'S ESTATE. SPALLINA TOLD ME THAT AT THIS TIME, SIMON SAID "GET MY CHILDREN ON THE PHONE". HE SAID THAT SIMON TOLD HIM THAT HE WANTED HIS CHILDREN TO AGREE THAT ALL ASSETS FROM BOTH TRUSTS GO TO THE 10 GRANDCHILDREN. HE SAID THAT SIMON TOLD HIM HE (SIMON) COULD GET THEM TO AGREE. SPALLINA CONFIRMED THAT THIS CONVERSATION OCCURRED ON THE SAME DATE, DURING THE SAME PHONE CALL (CONFERENCE CALL), REGARDING THE WAIVER OF ACCOUNTING FORM FOR SHIRLEY'S ESTATE IN PBSO CASE #13-097087.

FROM A PREVIOUS INVESTIGATION DONE BY ME, I FOUND THAT SIMON SIGNED THE WAIVER OF ACCOUNTING ON 04/09/12, SO IT IS POSSIBLE THAT THE PHONE CALL

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OCCURRED ON THAT DATE. I HAD ALSO NOTED IN MY REPORT THAT THERE WAS SOME DISCUSSION OF INHERITANCE AND WHO WAS TO GET WHAT. SPALLINA SAID THAT DURING THE PHONE CALL, ALL FIVE KIDS AGREED THAT CHANGING THE INHERITANCE OF BOTH ESTATES TO THE GRANDCHILDREN WAS A GREAT IDEA. HE SAID THAT ELIOT SPOKE THE MOST, STATING THINGS SUCH AS, GREAT IDEA DAD, WHATEVER YOU WANT TO DO, WHATEVER MAKES YOU FEEL BEST, **WHATEVER IS BEST FOR YOUR HEALTH DAD.**

SO, AFTER THE AFOREMENTIONED PHONE CALL, NEW DOCUMENTS WERE DRAWN UP FOR SIMON'S ESTATE. THESE NEW DOCUMENTS GAVE EVERYTHING TO ALL 10 GRANDKIDS. HE ALSO EXERCISED HIS POWER OF SHIRLEY'S ESTATE, LEAVING EVERYTHING TO ALL 10 GRANDKIDS, EVEN THOUGH LEGALLY HE COULD NOT INCLUDE TED AND PAM'S KIDS BECAUSE OF THE PREDECESSED LIMITATION. HE SAID THESE DOCUMENTS WERE EXECUTED AT THE END OF JULY 2012. HE SAID SEVEN WEEKS LATER SIMON DIES, UNEXPECTEDLY. I FOUND THAT SIMON PASSED ON SEPTEMBER 13, 2012 OF A HEART ATTACK.

SPALLINA SAID APPROXIMATELY TWO MONTHS AFTER THAT, HIS OFFICE RECEIVED A REQUEST FROM ELIOT'S ATTORNEY, CHRISTINE YATES, FOR ALL DOCUMENTS RELATING TO SIMON AND SHIRLEY BERNSTEIN, TO INCLUDE DOCUMENTS RELATING TO BERNSTEIN FAMILY REALITY, WHICH OWNS A HOME THAT ELIOT AND HIS FAMILY LIVE IN. HE SAID THAT HIS HOME IS ACTUALLY OWNED AND IS FUNDED BY THREE TRUSTS THAT SIMON CREATED. THE THREE TRUSTS ARE IN THE NAME OF ELIOT'S THREE CHILDREN, (JACK, JAKE, AND DAN).

SPALLINA TOLD ME THAT HE AND HIS PARTNER HAD DISCUSSIONS REFERENCE TO FULFILLING SIMON'S WISHES OF ALL 10 GRANDCHILDREN RECEIVING THE BENEFITS FROM BOTH SIMON AND SHIRLEY'S TRUSTS. HE SAID THAT HE AND HIS PARTNER, DONALD TESCHNER, DISCUSSED DOING A SCRIVENER'S AFFIDAVIT REFERENCE REINSTATING TED AND PAM'S CHILDREN INTO SHIRLEY'S TRUST, SINCE THEIR NOTES WERE UNCLEAR TO AS IF THE GRANDCHILDREN WERE OR WERE NOT DEEMED PREDECESSED, AS TED AND PAM WERE. HE TOLD ME THAT THE DECISION WAS MADE TO NOT DO THE SCRIVENER'S AFFIDAVIT, DUE TO THE CHANCE THAT IT MAY NOT WORK. HE SAID THOUGH, THAT AGAINST HIS BETTER JUDGMENT HE ALTERED THE FIRST PAGE OF THE FIRST AMENDMENT TO THE SHIRLEY BERNSTEIN IN TRUST AGREEMENT, BEFORE HE TURNED IT OVER TO YATES. THE ORIGINAL WAS MENTIONED EARLIER ON IN THIS REPORT AND STATES THAT SHIRLEY SIGNED IT ON NOVEMBER 18, 2008. IT TOOK MATTHEW LOGAN OUT OF THE TRUST.

SPALLINA SAID THAT THEY 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. 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 THIS OFFICE IN BOCA RATON, FLORIDA. HE SAID THAT NO ONE ELSE TOOK PART IN ALTERING THE DOCUMENT. HE SAID THAT HE DID IT TO MAKE SIMON'S WISHES AND THE VERBAL AGREEMENT FROM THE APRIL 2012 PHONE CONVERSATION COME TRUE.

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SPALLINA STATED THAT ALTHOUGH HE CREATED THE ALTERED FORM AND ATTACHED IT TO THE ORIGINALLY SIGNED/NOTARIZED FORM, HE RECEIVED NO INCOME OR GAIN FROM IT. HE STATED HE SOLELY DID IT TO FULFILL SIMON'S WISHES. HE CONFIRMED THAT THIS ALTERED DOCUMENT DID NOT GET FILED WITH THE COURTS.

SPALLINA STATED THAT AGAINST HIS ADVICE, A DISTRIBUTION WAS MADE FROM ONE OF THE TRUSTS AFTER SIMON'S DEATH. HE STATED THAT HE ADVISED AGAINST THIS AND WHEN SIMON PASSED, A FORMER PARTNER FILED A CLAIM AGAINST THE ESTATE FOR \$2,500,000.

SPALLINA ALSO TOLD ME THAT IN 2006, ALL OF THE GRANDCHILDREN RECEIVED TRUSTS FROM SHIRLEY AND SIMON. HE STATED THAT YATES WAS ACTUALLY THE ATTORNEY FOR ELIOT'S CHILDREN'S TRUSTS. SPALLINA STATED THAT SIMON WANTED ELIOT'S KIDS TO HAVE A HOME, BUT DID NOT WANT THE HOME IN ELIOT'S NAME.

SPALLINA ALSO TOLD ME THAT IN 2009 SIMON CAME TO HIM AND SAID HE IS BUYING A HOUSE FOR ELIOT AND HIS FAMILY TO LIVE IN, BUT HE DOES NOT WANT ELIOT TO OWN THE HOME. HE SAID THAT SIMON TOLD HIM THAT HE WANTED ELIOT'S CHILDREN'S THREE TRUSTS TO OWN THE HOME. HE THEN SET UP A LIMITED LIABILITY COMPANY, WHICH IS BERNSTEIN FAMILY REALTY. HE SAID THAT SIMON SET UP AN ACCOUNT AT LEGACY BANK. HE SAID THAT SIMON FUNDED THE ACCOUNT, TO PAY FOR THE EXPENSES AT THE HOUSE. RACHEL WALKER WAS IN CHARGE OF PAYING THOSE EXPENSES. HE SAID THAT AT SIMON'S DEATH THE ACCOUNT HAD VERY LITTLE MONEY IN IT. HE SAID THIS WAS THE TYPE OF ACCOUNT THAT ONLY ENOUGH MONEY WENT INTO IT EACH MONTH TO COVER THE NECESSARY EXPENSES FOR THE HOME, SUCH AS POWER, WATER, AND MORTGAGE.

SPALLINA STATED THAT PRIOR TO SIMON'S DEATH, HE WAS THE MANAGER OF BFR, BUT AFTER HIS DEATH IT WAS TRANSFERRED TO OPPENHEIMER TRUST COMPANY, BECAUSE NO ONE IN THE FAMILY WANTED TO MANAGE IT. HE STATED THIS WAS BECAUSE NO ONE WANTED TO DEAL WITH ELIOT. HE SAID OTC BECAME THE TRUSTEE AND THE LEGACY BANK ACCOUNT GOT CLOSED OUT SINCE THE ACCOUNT HAD MINIMAL FUNDS IN IT AND SIMON WAS NO LONGER ALIVE TO FUND IT. HE STATED THAT OTC OPENED UP THEIR OWN BFR TRUST ACCOUNT. HE SAID THAT WHEN THIS OCCURRED, THERE WAS APPROXIMATELY \$80,000 IN EACH OF ELIOT'S CHILDREN'S TRUSTS. HE SAID THAT ELIOT STARTED CALLING UP OTC ASKING FOR THEM TO PAY BILLS.

SPALLINA SAID THE PROBLEM IS THAT SINCE NEITHER ELIOT NOR HIS WIFE WERE WORKING, THEY WERE ALSO ASKING FOR THEIR CREDIT CARD BILLS TO BE PAID, ALONG WITH THE NORMAL LIVING EXPENSES. HE STATED THAT THE CREDIT CARD BILLS SHOWED CHARGES TO HIGH END RESTAURANTS, SUCH AS CAPITAL GRILL. SPALLINA SAID THAT DUE TO THE EXPENSES BEING PAID BY THE THREE CHILDREN'S TRUST, TO INCLUDE PRIVATE SCHOOL, THE TRUSTS WERE DRAINED BY AUGUST 2013.

SPALLINA STATED THAT TED BERNSTEIN IS THE TRUSTEE FOR SHIRLEY'S TRUST. HE SAID THAT SHIRLEY HAD A CONDO THAT WAS SOLD FOR \$1,400,000 AND THAT MONEY WENT INTO THE TRUST. HE SAID THAT TED DISCUSSED WITH HIS SIBLINGS, POSSIBLY

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D I S P O S I T I O N : Z U L U

EXCLUDING ELIOT, THAT THERE WAS CONCERN ABOUT A CREDITOR GETTING SOME OF THE MONEY. HE SAID THAT TED MADE A DISTRIBUTION TO SEVEN OF THE 10 GRANDCHILDREN'S TRUSTS. FOUR OF WHICH INCLUDE TED'S THREE CHILDREN AND PAM'S CHILD. SPALLINA SAID THAT TED ONLY FUNDED SEVEN OF THE GRANDCHILDREN, BECAUSE ELIOT REFUSED TO OPEN ACCOUNTS FOR HIS THREE KIDS SO THAT TED COULD FUND THEM. HE SAID THAT IN SEPTEMBER OF 2013, \$80,000 WAS DISTRIBUTED TO EACH OF THE SEVEN TRUSTS, WHICH IS A TOTAL OF \$560,000. SPALLINA REITERATED THAT TED WAS TOLD TO NOT MAKE DISTRIBUTIONS.

SPALLINA WAS ASKED AND CONFIRMED THAT THE ALTERED DOCUMENT REFERENCE SHIRLEY'S TRUST, IS THE ONLY MISTAKE THAT HE MADE. HE IS NOT AWARE OF ANY OTHER MISTAKES.

I WAS SUPPLIED A COPY OF THE ALTERED DOCUMENT BY SPALLINA ON 01/22/14.

THIS NARRATIVE IS NOT A VERBATIM ACCOUNT OF THE INTERVIEW WITH SPALLINA. FURTHER INVESTIGATION WILL CONSIST OF MEETING WITH SIMON AND SHIRLEY'S CHILDREN. IN ATTEMPT TO GAIN STATEMENTS FROM THEM.

THIS CASE REMAINS OPEN.

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DETECTIVE RYAN W. MILLER #3304

DETECTIVE RIAN W. MEE

TRANS - VIA EMAIL /COPY/PASTE: 01/29/2014/MDB/#6405

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