

PLDW

PANNONE LOPES DEVEREAUX & WEST LLP

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

RE: Edwin C. Bliss/Estate Planning

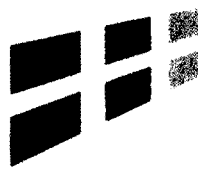
DATE: September 1, 2015

I met with Ed Bliss at his condo at 400 South Point Drive (South Point Towers, Unit 2202) in Miami Beach on Friday, August 28, 2015. Bliss was referred to us by Richard Tasca of Blue Dog Capital. Bliss is an investor with Blue Dog and is very high on Richard and his CFO, Denise Schneider. In fact both Tasca and Bliss believe that Denise is the person who knows the most about Bliss' finances and investments. In my meeting with Bliss he preferred to use Denise (or (possibly Tasca) as the Personal Representative of his estate and as co-trustee of any Trust. I explained to Bliss that in order to act as a Personal Representative for a Florida Estate, the Personal Representative must be domiciled in Florida. Denise may not be.

Bliss and I met initially in the Library of his condo complex, but when I asked about his wife Aida's death in 2014 and said I would need a copy of her death certificate, he invited me upstairs to the condo unit. Once there he was unable to find it until Luccia Cava returned to the condo. I was introduced to her and she stayed for about ½ hour after making espresso for the three of us. She then left to meet a friend to go shopping. Later when we were at TD Bank where Bliss was getting a bank check for \$3,000 to pay our retainer to commence work for him, he told me how he met Luccia.

She had been renting a condo unit, maybe in the same condo complex, but had been operating an unauthorized "bed and breakfast." Her landlord upon learning of this evicted her. Someone at TD Bank suggested to Luccia that she talk about renting a room from Bliss. They met, and what started out approximately 7 months ago as an arrangement where she would cook breakfast each morning as part of her rent evolved into something greater. Bliss told me that she cooks him three meals a day, does his laundry, irons his shirts and keep the apartment clean. He also said that they have become close personally and indicated that they are romantically and physically involved. He went on to describe how Luccia suggested that when they both pass away that their bones be consolidate in one grave in her native Italy. While born in Italy, she spent much of her life in Australia. It is assumed she is an Italian citizen.

{P0653208 v 1} 1



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Bliss was born on September 25, 1931 and thus will be 84 in a couple of weeks. His SS# is 031-24-3976. His wife died in April of 2014 at the age of 90 and aside from a joint interest in the South Point Towers Unit, she owned no other property. As a result there was no probate proceeding in Florida (Dade County) and no 706 filed. I wanted her death certificate because I told him that there was a \$5.340 Million estate tax exemption equivalent that may be lost, but that I could look into whether her estate may qualify for a late filing. He said that I should go ahead and do the work to determine if the exemption is still available. The benefit would be that under "portability" the total exemption equivalent at his death would be over \$10 Million.

Bliss has one son, Ted Allen Bliss, age 60, living in Miami Beach. His son, Ted Anthony Bliss, age 13, is Bliss' only grandchild. Bliss has a 529 plan for the grandson.

In addition to TD Bank which has a branch in the condo complex, he does business with William Smit of Citibank, a branch not far from the condo.

In an effort to not talk financial specifics about assets in front of Luccia I sought and received permission to deal directly with Denise to get info on most of the assets. When Luccia left we spoke in general terms and had the impression that total assets of Mr. Bliss is about \$20-30 Million, but that the exact number will depend on determining all assets from discussions with Denise and Bliss. His accountants are Barrist and Barrist, a husband/wife office in Miami Beach.

Bliss mentioned that he paid Luccia's mortgage on her home in Italy – in the amount of about \$40,000. He also said that he bought a condo in Miami Beach in joint names with her – valued at about \$400,000. He generally stated that he may want to give her more gifts or leave her something. I did not get the impression that he was talking about a significant amount as compared to his holdings.

He has no insurance on his life except a possible US Gov't policy of \$10,000.

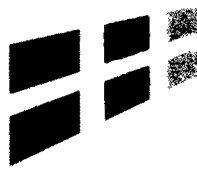
Bliss' wife Aida had children from a previous marriage and thus is survived by grandchild(ren) Mona who lives in Columbia. He would like to leave something to his wife's great-grandson who lives in the United States.

He may want to consider giving a life estate to Luccia in the South Point Condo.

Some assets and corporations he did confirm he owns are:

Two Florida Corporations: EARE Corp and Atlantic Towers

South Point condo worth @ \$800,000.



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The Corporations may own property at 3745 NW 3rd St Miami; 4911 Coronada Parkway Cape Coral and a house in Fort Lauderdale. Value estimates for these properties individually range from \$100-150,000.



MEMORANDUM

TO: Edwin Bliss/Estate Planning File

CC: Robin M. Lemoie

FROM: Bernard A. Jackvony

DATE: September 23, 2015

RE: Meeting with Edwin Bliss and Denise Schneider

Met with Edwin Bliss and Denise Schneider at 1:00 p.m. at the Boca office. I introduced both of them to Anthony Gallone, who I asked stop in to introduce himself, and said that from time to time Anthony Gallone may need to be involved in the matter, and in particular when we transfer assets to the trust when created.

The first order of business was to read over my letter to Edwin Bliss and Denise Schneider dated September 23, 2015, a copy of which is attached to this memo. As I went through each paragraph I explained it and answered questions that either of them had. I said that when we went over the trust and will, we could make whatever changes may be needed, and that we could either execute them today or Edwin Bliss could take more time to decide and we could execute on another day.

We also reviewed the draft of the Request for Private Letter Ruling briefly, and I explained that the filing fee for the IRS is \$6,900. He authorized us to do the remaining work to get the letter in filing form.

I explained the role of Denise Schneider as trustee, which he had suggested at our first meeting. He said he understood that under almost all circumstances, he was the only person who could amend or revoke the trust. He said that he would trust Denise Schneider's judgment on distribution that relied on her sole discretion, including possible gifts to charity. He was concerned that his son AAB not have any ability to act as trustee or force any action to be taken by the trustee.

I asked if there would wanted any specific gifts of personal property or other assets to anyone or a charity and he said no.

I explained that the dispositive provision called for the creation of a GST for his grandson, then a common trust for the benefit of his son, grandson and Luccia. The common trust would also contain the South Point condo which would be available to Luccia subject to conditions. He wanted to make sure that she would be able to stay there even if he were disabled so long as she met the conditions. He agreed that in addition to paying expenses of the condo that Luccia receive some money for personal expenses from the trust. He said the he currently gives her \$3,000 per month from a joint checking account that he has with her. That amount was more a guide post and he would trust Denise as the trustee to provide whatever amount she, as trustee, thought reasonable.

He again wanted to be assured that his son could not force her out independently.

I explained that after his disability or death while Luccia was alive it would be up to Denise Schneider to decide how much of the income or principal of the common trust they each would receive. This would be in addition to the GST trust for EAB, the grandchild. Upon or after Luccia's death, or if she predeceased Edwin Bliss, trusts would be established for the son and grandson.

I read through each document with Edwin Bliss and Denise Schneider and some changes were suggested by Edwin Bliss and clarification to others. There were several changes to the trust and

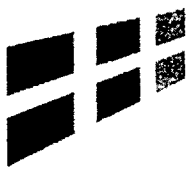
a few to the will, which were accomplished in concert with the Providence office. The documents as corrected were reviewed and then Edwin Bliss said he was ready to sign them.

Edwin asked for and received a copy of the language relating to the ability of Luccia, subject to conditions, to occupy the South Pointe condominium. He said he wanted to show the language to Luccia.

We then left to have our meeting at the CPA firm headed by Liz Dunn. We were going there to execute the documents, since we needed witnesses and we had suggested to Edwin Bliss that he interview Liz Dunn since he wanted to change accountants.

Edwin Bliss and Denise Schneider signed the documents after I asked Edwin Bliss questions about his instructions to create the trust and will, whether the documents reflected his instructions to me in drafting them and whether he was acting voluntarily and was not being pressured into signing the documents. The documents were then initialed, signed and witnessed.

It was agreed that as many assets as possible will be transferred into the trust including the condo, investments with Blue Dog and Aventura entities. He said he would be going to Italy, and I said we would get started immediately and get the Request for Ruling filed before he leaves for Italy.



PLDW

PANNONE LOPES DEVEREAUX & WEST LLC

counselors at law

MEMORANDUM

TO: File

CC: Robin Lemoie

FROM: Bernard A. Jackvony

DATE: November 13, 2015

RE: Meeting with Ed Bliss

I met with Ed Bliss on Wednesday, November 11th at his condo in Miami Beach. Initially I went to his condo unit. With me was Anthony Phillips who I needed as a witness to the documents. I was greeted by Ed and in the apartment was Luccia. Almost immediately Luccia started asking questions about whether the trust had been prepared and how she was dealt with in the trust. I did explain to her that I was there to meet with Ed on several matters, some involving the trust. However I also explained to her that he and I, because of attorney-client privilege, would be meeting alone downstairs in the conference room in the lobby reception area for the condo complex.

In the conference room, I met with Ed and went over the request for private letter ruling, the authorization regarding Co-Trustee Denise Schneider and some documents to complete the transfer of the limited partnership interests into the trust. I then reviewed tax issues including having Ed sign the engagement letter for Liz Dunn. I explained to him the problem with the 2013 and 2014 1040s, which apparently have not been filed yet.

Our meeting lasted about an hour. Anthony Phillips came in to act as witness and then we all went to lunch at Joe's Stone crabs - Ed, Luccia Anthony and myself. Lunch lasted about an hour and a half and Ed was kind enough to pay the bill, even though I had offered to pay.

We then returned to the condo unit as I wanted to get information for Liz Dunn to get her arms around the accounting and tax issues that she faces. While we were in the condo unit, Luccia had made espresso for everyone and then again raised the subject of the trust. She said that she wanted to have a copy of the trust, and I explained to her in the presence of Ed and Anthony that Ed was my client, I represented only him and that I would talk to him about the request but that my advice to Ed would probably be not to give her a copy of the trust but to provide her the

{P0324855 V 1}

language in the trust that gives her certain rights to remain in the condo unit dependent upon her continued relationship with Ed. I further explained to her that I do not represent her but that as far as I was concerned Ed had been very specific as to what he wanted to do for her and what those conditions were.

I then went through some documents that Luccia took from the bedroom which were various mailings and financial statements relating to his assets. I took what I thought would be relevant information for Liz Dunn.

It was apparent that Luccia was quite familiar with Ed's mail and various statements.

Another issue discussed with Ed was a problem they were having with a tenant by the name of Luis Santos. In fact while Ed and I were meeting in the conference room downstairs Luis called him and he engaged in a discussion with the tenant. As a result of this Ed asked me to intercede and write to the tenant to get the tenant to vacate the property.

Also of note is that Luccia said that she thinks that Ed's son is evil in that if something happened to Ed that the son would try to throw her out of the condo. I explained to her that the son Ted does not have an official role in the trust.

Ed and I then went back downstairs in the conference room and I explained to Ed that part of my duties and responsibilities to him in doing his estate planning is to make sure that he is not being taken advantage of. He expressed gratitude that Richard Tasca and Denise Schneider had recommended me and told me he was very comfortable with me and my advice. While he indicated a gratefulness to Luccia for what she does for him he also acknowledged that he has provided for her in the trust and appreciates the involvement of Denise and Richard and myself in assisting him not only with his financial matters, estate planning and real estate issues, but he also appreciated us looking to protect him from being taken advantage of by anyone.

MEMORANDUM

TO: File

CC: Robin Lemoie

FROM: Bernard A. Jackvony

DATE: December 7, 2015

RE: Meeting with Ed Bliss on December 5, 2015

Denise Schneider and I had a meeting with Ed Bliss and then with Ed and Luccia. I picked Denise up at the Fort Lauderdale airport at about 9:15 a.m. We talked on the way to Miami Beach to review the issues we would address with Ed and Luccia.

We arrived at the South Point Condo at about 1:45 p.m. and asked Ed to meet alone before we all met with Luccia. After a brief meeting in the lobby where Ed said he and Luccia were watching the movie Titanic. We met in the conference room on the first floor of the condo. We discussed the status of the eviction of Luis Santo, the progress on his tax return issue for 2013 and 2014, his thoughts on maxing out funding of his grandson's 729 Plan, the status of the filing of the Request for Private Letter ruling and several questions on the trust.

One question about his trust had been asked and answered the last time I met with him - where is the Schedule A listing assets in the trust? I explained and he remembered that when the trust was signed at accountant Liz Dunn's office, we attached one of Ed's \$2.00 bill. I further explained and Denise confirmed, that the schedule was only the original funding of the \$2.00 bill, but that several more assets have been transferred to the trust including the South Point Condo and the Bulldog Capital investments.

He raised the issue about getting married and I explained to him that one of the provisions of portability of his wife's DSUE is that he would lose it if he remarried. He interpreted that to mean that if and when the Internal Revenue Service approved the request, he could then get married and kept on asking for an estimate of how long it would take the IRS to rule on his request. I again explained that if the IRS approved he would not be able to keep the DSUE if he

remarried. Denise and I explained that the provisions made for Luccia were able to be provided without marrying her.

He then talked about being in a "double blind" study done on an Alzheimer drug he is participating in. It is run through a Jewish organization. He said he qualified because he just failed the test (he said just barely) given to him to join the study. He seemed to be explaining that his memory is not that bad but he did qualify for the study because it is declining.

He said the purpose of the study is to determine the efficacy of a new drug is slowing the decline from Alzheimers.

This meeting lasted about 45 minutes and covered some other general issues.

We then went up to his apartment and met with Luccia. As Ed had said when he came down to the lobby, he and Luccia had been watching the movie Titanic, which was still on TV.

We were all focused on the movie which was at the point where the ship had already hit the iceberg and was sinking. About 30 minutes later Luccia raises the issue of the trust and said to Ed several times that he needs to tell us what problems he has with the trust. Ed again raises the issue of Schedule A, and again both Denise and I explain. She keeps saying that Ed does not want the trust. When I ask Ed what other questions he has about the trust, he tells Luccia that if they were to get married, they would have to wait until the IRS makes a ruling on the Private letter ruling. I correct him again and said he gets the right to claim her DSUE a subsequent marriage would nulify it. She then says that he is the one who wants to get married and that it was not her idea.

She then says that she went to a lawyer to protect herself. I asked her two questions: did you show the lawyer Ed's trust and why does she need protection? She said no to the showing of the trust and talked about how she was working 24/7 for Ed, and I had told her I represent Ed and could not advise her. I told her that Ed allowed me to show her the trust provisions for her. I said she was protected if she did what was required to care for Ed. She then stated that Ted would throw her out. I said as I did the last time I met with them in the apartment, that Ted has no role in Ed's trust.

At that point the issue of health insurance came up. She said she does not have insurance and would go to Italy or Australia if she needs healthcare but she was not paying \$800 a month for insurance out of the \$3,000 a month Ed pays her. She admitted that all other bills for the household were paid by Ed.

When Ed asked how much he is receiving monthly from Blue Dog, Denise said \$30,000 a month. Ed said he might want it deposited to his checking account each month. Denise questioned why he need so much each month. Luccia said the Miami rental property needed repairs and that there would be improvements made at the condo. When talking about Ed and the care she gives him, she starts talking about his memory problems and how he forgets facts except that he seems to understand money more easily.

She was very aggressive during the visit and although we made plans to have dinner at 5:00 p.m. at Cibo next door to the condo, at 4:00 p.m. Denise said that she wanted to get some air and that we would meet them at the restaurant at 5:00 p.m. When we left Denise explained that she could not take Luccia's constant questioning, and was tired of her aggressiveness. I thanked Denise since I felt the same need to leave.

At dinner, there was some more questions by Luccia primarily, but it did not consume much time.

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BJBLISS2-001280

PANNONE
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WEST_{LLC}

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: January 13, 2016

RE: Edwin Bliss/Telephone Call to Ed Bliss on January 13, 2016

I called Ed to confirm the appointment for tomorrow. I did put two calls into Richard Tasca ahead of time, and although we did not speak he returned one call. However, I was told by Denise that he was in the air on his way down to Miami Beach.

When I called I used the office phone on the chance that if Lucia were monitoring calls that she would not pick up and then I would call on my cell phone which would be recognized.

The call was answered after about 5 rings and it was Luccia who answered. I recognized her voice and she asked who it was and what I was calling about. When I mentioned my name it took her another question before she realized who was calling. I asked for Ed and she said he was sick, and in fact she had just taken his temperature. I said I was calling about the meeting tomorrow. Ed then got on the phone, and I said that I understand you are not feeling well. From the background I heard Lucia say he had the flu. I then heard her say that he should not meet tomorrow. I then said to Ed that if he was not up to the meeting that we could reschedule, but that why don't I check on how he feels in the morning. I explained that Richard Tasca was flying down today for tomorrow's meeting. He said that it would be fine for me to check on him tomorrow to see how he was feeling.

About 1:00 p.m. Denise called me. She proceeded to tell me that Bank of America had been told by Ed that his account at the bank with Denise was the result of fraud. That prompted the fraud unit of Bank of America to contact Denise. This is how she learned of the fraud allegation. Denise said that Bank of America contacted her a second time to say that Ed told Bank of America that he did not have any idea of who Denise was. This is obviously a concern as it may indicate greater memory loss and greater susceptibility to undue influence.

{P0698214 V 1}

Souvalian Geralyn A.

From: Jackvony Bernard A.
Sent: Wednesday, January 13, 2016 3:40 PM
To: Souvalian Geralyn A.
Subject: Memo on tel call to Ed Bliss on 13 Jan 16

Memo on tel call to Ed Bliss on 13 Jan 16

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About 1 pm Denise called me. She proceeded to tell me that BOA had been told by Ed that his account at the bank with Denise was the result of fraud. That prompted the fraud unit of BOA to contact Denise. This is how she learned of the fraud allegation. Denise said that BOA contacted her a second time to say that Ed told BOA that he did not have any idea of who Denise was. This is obviously a concern as it may indicate greater memory loss and greater susceptibility to undue influence.

Sent from my iPad

PANNONE
LOPES
DEVEREAUX &
WEST_{LLC}

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: January 14, 2016

RE: Edwin Bliss/Meeting on January 14, 2016

Meeting with Ed Bliss in Miami Beach, January 14, 2016.

I went to Miami Beach to have a meeting with Ed Bliss and Richard Tasca. I arrived about 1:30 and went to the gelato shop below Ed's condo complex to review documents and put my thoughts together. I prepared a list of items to discuss on a yellow legal pad of paper.

I texted Richard where I was and he showed up in less than five minutes. We then went to the coffee shop in the same complex and had an espresso. We talked about what issue will or may be covered today. Richard told me that Ed told him that he wanted to meet in the apartment.

Richard and I went to the condo unit arriving about 2:15 or 2:30. We were greeted by Luccia. Ed was in the living room sitting in a soft chair but got up to greet us. He said he was feeling better but when we all sat at the table in the living room he had a stack of paper towels beside him which he used because of a runny nose and an occasional cough. Luccia said he was diagnosed with a lung infection and had recently had a fever which had come down from a high of 105.

Ed had the trust document in front of him and a white legal pad. He said he wanted to make some "changes" to the trust. He immediately said he did not want Denise as the co-trustee. When asked who he would replace her with he said he wanted it to be Luccia - referring to her as his partner. He also said he wanted to "postpone" the trust. He said that they would be going to Italy in a couple of weeks and that they were ready to have some improvements to the condo.

Luccia said in response that she did "not want to get involved in the matter" but made comments throughout the meeting. She appeared angry about Denise's involvement as a trustee and her

{P0689769 V 1}

personal relationship with Ed. She kept telling Ed to tell us what Denise had done. Through both what Ed said on his own, with Luccia prodding and on her own, we learned that Ed had given Denise cash (\$2,500) to help her pay for her divorce. Further Luccia said on one visit by Denise to the condo she said to Luccia that matters about Ed would "pass through me."

Luccia then talked about their close, caring relationship and then volunteered that they have sex but they do not sleep together. Later both he and she talked about the Alzheimer program he is in and additional doctors who will be testing him medically, physiologically and psychologically about memory loss, brain function and dementia. There was also talk of a double blind study with the Alzheimer program that they claim Ted enrolled him in.

When Ed suggested Luccia as a co-trustee Richard said that he thought that she would be in a conflict position as both a beneficiary and a trustee. I agreed and added that it creates both legal and practical problems.

Several times Luccia prodded him on subjects and at one point said to Ed, "why not talk?"

Luccia then talked about Denise and others knowing too much of their personal and financial business and at one point said that she told Ed if he did not get rid of Denise she would leave him. She also said that money wired to relatives in Italy is not true and that someone had reported them to the authorities who came to interview them because of the movement of money.

Richard then talked about how he first learned of Ed meeting Luccia. Luccia corrected Richard several times on the facts, but it was agreed that Luccia needed a place to live and that she received room and board in exchange for cooking, cleaning and helping Ed. She claims that later it advanced to a personal relationship initiated by Ed.

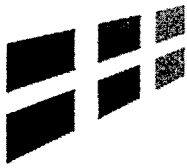
When the issue of who would replace Denise was not settled and Luccia kept on insisting that she did not want that, Ed said he would like to have Wilhelm Smit of Citibank be the trustee. He asked him but was told that the bank could act but not Wilhelm himself. I then suggested that perhaps if Richard acts as co-trustee and Citibank is the "custodian" then the assets will be in their custody and Richard would be aware of the administration of trust assets. Ed said he thought that was a great suggestion and wanted to go forward with it. I said I would talk to Smit and asked Ed to call him to tell him to expect my call.

Richard and I reminded Ed several times that he still had ultimate control since the trust is revocable. Ed said he was quite familiar with the terms revocable and irrevocable. He several times pointed to the provision on page one of the trust that set out his right to amend, revoke and otherwise change the trust and remove assets from the trust.

Luccia then told me (it was really an instruction coming directly from her) to put the changes in a letter and send it to "them" so Ed could decide what he wants to do. She said to him, "The lawyer will send a letter and you will agree to the changes," indicating that she would look them over as well. Richard confirmed that I would be setting it in writing.

We agreed on a time table to get the changes done by the beginning of February and that I would get a letter to him after the 24th of January.

Ed appeared weaker than the last time I visited him, but that was probably because of his lung infection and the fact he was on antibiotics. Certainly he was a bit forgetful as I have observed before, but he knew who we were, was familiar with his surroundings and talked in general terms about his investments with Richard's company. I believe that Luccia influences him when we are there with Ed, but I am concerned with what she does behind closed doors and whether he is unable to resist her influence.



PLDW

PANNONE LOPES DEVEREAUX & WEST L.L.C

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: January 31, 2016

RE: Telephone conference with Ed Bliss

On January 31, 2016, Ed Bliss called and left a message to call him. He said in the message that he apologized for calling me on a Sunday but he wanted to tell me about changes to the trust that he wanted to make when we meet the next day, Monday February 1, 2016. He said he drafted the language but that of course he knew it would have to be cleaned up. He then read the language to me which I made note of on a legal pad. He started out. "I, Ed Bliss, am appointing my life partner, as second co-trustee..." He then said he wanted her name on the condo and that after she died he wanted the condo to go to her son, Daniel Roberto Chiechi Cava. He then asked if he could make sure that the provisions he made to pay all the expenses of the condo could be done after he died and she owned the condo. I said that it would not be possible to have those changes made by tomorrow but that when we met we could discuss them. I said that I had the amendment done to remove Denise as trustee and appoint Richard. We ended the conversation by saying we would meet tomorrow at 2:00 p.m. He also spelled out Lucia's name which has one C. He also mentioned that "they" could not find a copy of the trust anywhere in the condo.

On the following day, after my meeting with Willem Smit, I went to the condo and was met by Ed in the lobby. I parked in the street and walked to the guard station. The guard had my name and she called and I heard a woman answer the phone. The guard said I was there and then told me to proceed to the lobby. I arrived at the lobby just as Ed did. He said we would go up to the condo, but I said that we would need to meet alone to go over several issues and to sign the amendment. I told him we would need witnesses and said that the office staff there could witness. We then went to the first floor office and met the manager and assistant manager, Cynthia Stein and Robert (?) Stein. Ed said they had the same last name but were not related. Cynthia said she was a notary but I informed her that we just needed two witness and that we would return after going up to Ed's condo and then Ed and I would meet in the conference room and then have them witness.

We then went to the condo.

After exchanging greetings, we sat at the dining room table and the first subject brought up by Lucia is that they went to the doctors today. From her description it appeared that they have been meeting with several doctors, psychiatrists, psychologist and other brain specialists. She said they did brain scans and that they confirmed that Ed did not have Alzheimers. Ed confirmed this and made a gesture with his hands, quickly rubbing them to indicate a clean slate. When Ed asked if I wanted the name of the doctors, Lucia said quickly told Ed that that wasn't necessary. I confirmed and said I did not need to know the name of the doctors, Lucia then said that there would be a formal report coming but the conclusion will be that Ed does not have Alzheimers and that he is not being influenced. Her use of the term and even bringing it up lead me to believe that she is putting together evidence to counter any future charge that she is unduly influencing Ed. I then asked about the study that Ed was participating in at the Jewish center and Lucia said that they called and informed the study that Ed was no longer going to participate. All this makes me suspicious that when Lucia went to see a lawyer "to protect herself" as she said during one of the meetings at the condo, that she was advised to have him evaluated for competency and memory issues. Ed did say that his and Lucia's personal physician is Dr. DeLeon.

I said to Ed and Lucia that Ed and I would need to meet privately to discuss and sign the amendment and to discuss some other legal matters. When I mentioned the amendment Lucia said, "we want her out." I said that the amendment replaced Denise with Richard Tasca. Ed had one of my letters in his hand and he showed me some writing he had made on it, which apparently was the language he had read to me over the phone the day before. He gave me the letter and I took it. Lucia said, "this is all what we want."

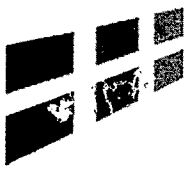
Ed and I then met and returned to the first floor and met in the conference room. There we reviewed the amendment removing Denise and appointing Richard, the status of the request for private letter ruling and the status of the eviction action against Mr. Santos. As we were meeting, a woman opened the door and said she needed the room in a few minutes for a condo related meeting. Ed and I finish discussing the matter and then went to the manager's office to have them witness as they had previously agreed. Ed then signed the amendment and each of them sign, all in the presence of each other.

Ed and I then returned to his condo.

When Ed and I returned to the condo, Lucia was facetimeing with her sister in Milan. She held the phone so Ed and I could see her sister. Lucia said they had visited recently and had returned to Milan. After the face time ended, Ed told Lucia that he agreed that I could represent his son in applying to the IRS for the same tax benefit for his wife as Ed had done for Aida. He also said that the amendment had been signed and removed Denise in favor of Richard. I then said I would be leaving and Ed and Lucia walked to near the door with me. As I was waiting for the elevator which is just a few steps from Ed's condo unit, Ed came out of the condo and called to me. He said that he wanted to know why the assets were not listed on Schedule A of the Trust. I explained as I had in the past that only the \$2 that was stapled to Schedule A was "listed" on the schedule and the other assets were transferred later. Ed had not raised that issue during our

private meeting and it appeared that he was asking that question as a result of Lucia having the question. This is speculative, but the point is the issue did not come up until Lucia met with us after our private meeting.

697902



PLDW

PANNONE LOPES DEVEREAUX & WEST LLC

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: February 1, 2016

RE: Edwin Bliss/Estate Planning

I met with Willem Smit at the Citibank offices on Washington Avenue in Miami Beach. The meeting was scheduled for noon time but because of rain and traffic I was about 30 minutes late. The meeting was scheduled with Ed's knowledge so I could discuss Citibank acting as the custodian for the trustees.

Smit and I met in his office. He said that Ed and Lucia had been in the office a couple of hours earlier. At that meeting Ed said he wanted to liquidate his holdings in a managed account of securities. He said that he was able to talk Ed out of doing that, and in the process of convincing him reminded Ed that they had "zeroed" out a couple of business checking accounts at the bank a day or so earlier. Ed did not remember doing so.

Smit has known Ed since approximately 1999 and had handled his finances since then. He also has a professional and personal relationship with Ed's son, Ted.

Smit expressed real concern about the influence of Lucia on Ed and said that he has seen a real decline in Ed over the last year. He expressed concern of where you draw the line between accented to his requests and protecting him from being taken advantage of by Lucia.

He then told me that he had spoken to a detective from the police department investigation about Ed's situation and that the bank will be receiving a subpoena to turn over some financial documents. He said that the investigation included whether a request from Lucia to Ed to receive money to pay off her mortgage was a misrepresentation to Ed and the funds when received went elsewhere.

Smit did not disclose details of the account or the asset value.

{P0324855 V 1}

I explained that I had recommended to Ed that the bank act as custodian of the trust assets in order to afford protection of the assets for the trustees and to consolidate the administration of the trust.

We discussed the DSUE applied for Ed and I explained that Ted was interested in doing so as well. I informed Smit that I would be asking Ed if he would agree to waive any conflict so I could apply for a letter ruling for Ted. Smit then explained that he was aware that neither Ed nor Ted had done any real estate planning although he would always recommend so to them.

He also told me that the managed account has Ted as POD beneficiary.

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: February 3, 2016 at 10:46 a.m.

RE: Telephone conference with Ed Bliss

Ed Bliss left a message with me thinking that I was to meet with him tomorrow. He called yesterday to tell me that he had tickets to Italy and was leaving on February 14. When we spoke yesterday, I told him that I need to meet with Richard and wanted to talk with him before Richard goes to Florida on February 5, 2016. He was confused and thought that I was setting up the meeting for the 5th. I said that I would talk to Richard and would set up a meeting with him and Richard for a date before Ed and Lucia leave for Italy on February 14. So when he called today, he was still confused thinking that we are meeting tomorrow. I will call to reiterate that we are not meeting until I talk with Richard and coordinate with his schedule.

698213

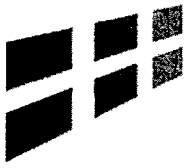
Souvalian Geralyn A.

From: Jackvony Bernard A.
Sent: Wednesday, February 03, 2016 10:46 AM
To: Jackvony Bernard A.
Cc: Souvalian Geralyn A.

Ed Bliss left a message with me thinking that I was to meet with him tomorrow. He called yesterday to tell me that he had tickets to Italy and was leaving on Feb 14. When we spoke yesterday I told him that I need to meet with Richard and wanted to talk with him before Richard goes to Florida on Feb 5. He was confused and thought that I was setting up the meeting for the 5th. I said that I would talk to Richard and would set up a meeting with him and Richard for a date before Ed and Lucia leave for Italy on Feb 14. So when he called today he was still confused thinking that we are meeting tomorrow. I will call to reiterate that we are not meeting until I talk with Richard and coordinate with his schedule.



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PLDW

PANNONE LOPES DEVEREAUX & WEST LLC

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: February 11, 2016 at 10:57 a.m.

RE: Telephone conference with Ed Bliss

Just spoke with Ed and he again was confused thinking the meeting was at 11:30 a.m. at his condo but we did confirm that it would be at 3:30 p.m. at Citibank. He then said that Lucia would be with him.

698210

Exhibit P219

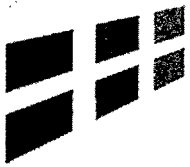
BJBLISS2-001263

Souvalian Geralyn A.

From: Jackvony Bernard A.
Sent: Thursday, February 11, 2016 10:57 AM
To: Jackvony Bernard A.
Subject: Ed Bliss

Just spoke with Ed and he again was confused thinking the meeting was at 11:30 at his condo but we didn't confirmed that it would be 330 at Citibank he then said that Lucia would be with him

Sent from my iPhone



PLDW

PANNONE LOPES DEVEREAUX & WEST LLC

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: February 11, 2016

RE: Edwin Bliss/Estate Planning

When I was on the way to Miami Beach, at about 11:00 a.m., I called Ed to confirm our 3:30 p.m. meeting. He said he thought it was at 11:30 a.m., as he had mistakenly thought last week, but he then confirmed that he would be there with Lucia.

They arrive a few minutes before 3:30 p.m. and Ed said in the presence of Lucia that he wanted to have Lucia present at our meeting. I suggested to him that we meet privately, and that I would explain to him why I thought including her in the meeting was not a good idea for him or Lucia. When we went into an office alone to meet, I explained that part of my job is to represent him and that a beneficiary being present when a trust is discussed and executed could end up being a future problem for Lucia.

At first he seemed a bit agitated but after the explanation we reviewed the amendment. I explained the changes to him and then reviewed the 706 and the Inventory for Aida's estate. After he signed the 706 and Inventory, I asked names of two Citibank officers to be witnesses to the amendment.

They came into the office, I explained what we were doing, and had Ed acknowledge the amendment. He then signed in witnesses' presence and in the presence of each other.

I then asked Richard Tasca to come in to sign the First Amendment and the Second Amendment in the presence of the two witnesses. All three of them signed in each other's presence.

Then Ed said he wanted to do some banking at the teller window and left to do so alone. When Lucia, Richard and I were in the seating area of the wealth management area, Lucia said she wanted to see the amendment. I told her that only Ed could do that and that her being part of the amendment process may not be good if anyone ever contested her status as a beneficiary of the trust. She became visibly upset and left to find Ed. When she left I could see neither her nor Ed. About ten minutes later Ed and she returned, and Ed did not ask me to provide information on the

amendment to Lucia. He then had a short conversation with Richard questioning whether Denise was withholding his money. Richard explained that a check was on the way Fedex from his office. In fact Ed had told me he was expecting the check by Fedex when we had met alone.

Ed then said he wanted us to meet with Willem, so he and I went to ask Willem if we could meet. We met in his office. Ed said that since Richard handles some of his investment in Blue Dog that he wanted Citibank as a co-trustee to avoid any conflict that Richard might have. We agree that Willem would check with his legal counsel, that I would send him copies of the trusts and amendments and that he would have an answer for Ed when he returned from Italy.

Shortly after that Ed and Lucia left.

After Richard and I spoke and then met with Willem. We all voiced a concern that Lucia seemed agitated and while she may be caring for Ed, all of us were concerned that she was overreaching Ed financial and influencing to do what he would not otherwise do.

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: February 13, 2016

RE: Telephone conference with Ed Bliss

Ed Bliss called me today to ask some questions about the amendment I had sent to him via fax yesterday. Within less than a minute, he said he wanted to put the phone on speaker so Lucia could hear. He did and I said hello and she returned the greeting. He said that he wanted to be assured that the amendment is good for about 2 weeks while they were in Italy. I explained that it was good until he changed it and that he had the right to amend further if he wanted to. He then asked me a question about Article 6 and the discretionary distribution of income and principle being subject to the Trustees' absolute discretion and he said he was not sure about that provision. I then responded to him as follows. He always has the right to amend. That with this amendment he was giving the condo to Lucia when he died and that since Lucia is promising to care for him there would need to be a way to assure she does so and that rather than just pay the condo expenses when she had the life estate left to her before this amendment, the income and principal payments would not be automatic. She then made a general comment that she is taking care of him, but I could not understand the rest of her comments.

Ed then asked again that this amendment was only in place for 2 weeks. I again explained that it is effective until he changes it. He said that he wanted to meet just after they returned from Italy and that at that meeting Lucia would be present. I then told him that would not be my advice but he could have her at the meeting if he so wanted.

I then wished them both safe travel, and I would see them when they returned.

698208

PANNONE
LOPES
DEVEREAUX &
WEST LLC

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: March 9, 2016

RE: Meeting with Ed Bliss

This is a memo on my meeting with Ed Bliss and Lucia at his condo at about 11:45 a.m. The meeting lasted about 2 hours.

I checked in with the front desk and Patrick called then told me that I could go up to the condo by myself. I headed toward the elevators but stopped at the men's room first. When I arrived at the elevator, Ed was just getting off and said that he had to go to the office to see if a fax had arrived for him. He did pick up one fax but said he was expecting one from Liz Dunn, which I knew about based on my telephone conversation with her on my way to Miami Beach.

We went immediately to his condo and were greeted by Lucia. We all sat at the dining room table. I asked about the trip to Italy, and Ed said he had a good time. Lucia then showed me some brochures of the areas of Italy they visited and some pictures of her family, including her mother and father with Ed. There was also a picture of about 20 people at a restaurant in Milan. Lucia said this was all her relatives and that the entire dinner cost about \$300.

Lucia then showed me the "engagement" ring Ed bought her and also showed me the book like brochure of the jewelry store where Ed bought the ring in Milan. The brochure was of high quality paper and was about 50 pages. There were no prices in the brochure. Ed then hinted that they were getting married and later started talking about marriage on a cruise ship, stating that international waters may be an issue. He then said that he has known Lucia for 2 years but knows her better than his wife Aida, saying that they were married over 50 years.

Ed had a copy of the last amendment in his hands. He then said that there were some things he did not like about the amendment. He said that he did not like the fact that assets would go to his son since his son had the same assets that he has. He then said that he did not want Richard Tasca as trustee because he was involved with investing in Richard's deals. He said he wanted Lucia as the Co-Trustee and that people do not know that she has business experience. I then

{P0700999 v 1}1

said I thought it important that there be an independent trustee because Lucia is a beneficiary of the trust. Lucia was there at the table observing the discussion and then said she hoped this was it for any changes because of the time it has taken to make changes.

I explained that payments to descendants was after Lucia died but he said he has provided for his grandson with a 529 plan. Lucia then injected that the grandson does not see or call Ed.

Ed was holding the papers which seemed to have several handwritten comments on them. Lucia then said, "Ed look at what changes. You have to talk." He then mentioned wanting their bones (he and Lucia) being buried together and Lucia cut him off saying that was not important to talk about.

Again she directed Ed back to the changes and said, "You better be clear."

When I mentioned that gifts to Italian citizenship had Italian tax consequences, Lucia said she is a US citizen. She then went to her bedroom and returned with her naturalization certificate and her passport.

I said I thought she was an Italian citizen but she said she had dual citizenship. I looked at both documents and although the copy of the certificate of naturalization was a bit blurry it appeared to say she was a citizen.

I asked Ed if I could look at the comments he made on the copy of the amendment and he handed it to me. I then went over the makings and words he had written. Even with all the changes he indicated on the amendment he kept in the language of paying Lucia \$3,000 per month as his caregiver. Lucia said that she was not just a caregiver and that money was to pay bills. When pressed on this she admitted that Ed's money and not the \$3,000 was used to pay household bills and expenses.

As I continued to review the document Lucia said, "That is his desire. Do exactly as he says and send a copy to him first before you come down to have it signed."

I told Ed that I would like a copy of the amendment he had written on and he then went to the condo office in the lobby to have a copy made and to check if the expected fax had arrived.

Lucia and I were then alone and she says to me that they have proof that Ed is competent and that his decisions were "not my influence." She added, "We have proof." She then talked about how his son and grandson do not visit or call. I said that since she understands from her close Italian family the importance of family relationships that perhaps she should work to get Ed and his son to help the relationship. She then said, "I tell him not to eliminate son, but his son always finds an excuse not to meet with Ed."

While discussing his notes in Article 4.3 (b) he wants to remove the provision for determining whether Lucia met the preconditions in Article 5. I mentioned to him that he was putting his promise to Lucia in writing and there needs to be some determination of whether she carried out her promise. Lucia said she would carry out her promises, but I stressed that there needs to be a determination independently. Ed then talked about making lifetime transfers of his condo to

Lucia. I advised against that since it is his home and there would be no ability to prevent her from transferring it out of her name while he was alive. I further pointed out that under the current terms of the trust she receives the condo upon his death and performing the preconditions.

When I looked at the document and saw that in Article 6 he eliminates the failure of beneficiary language that gave the trustee to choose charities to receive assets, he said he wanted it removed. I explained that would mean that upon Lucia or other beneficiary's death, the assets would go according to the state law and he said he did not care.

Ed then talked about getting his other investments transferred to the trust and put me on the phone with Joel of KM Wealth Management who called Ed and it was confirmed that documents were being faxed to Ed to transfer the assets.

I also looked at and took statements and related documents for Liz to complete her accounting work. Lucia said that Liz is supposed to send self-addressed envelopes to them to forward future statements. I said I would discuss with Liz.

When I started to update Ed on the eviction proceeding against Santo, he and Lucia said that he had vacated the property and had taken much of the fixtures and appliances and otherwise left the house in a distressed state.

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: March 24, 2016

RE: Telephone conference

I received a call from Ted Bliss today who informed me that he learned this week his father Ed has been diagnosed with a tumor on his Aorta. He has met with his doctors and confirmed the diagnosis and they term it inoperable and most likely terminal. Ted said he is dealing with his Dad and his doctor, although Lucia is involved as well.

I then called Ed to let him know that I am going to fax the changes to him today. When he answered the phone I asked how he was he answered good. I then told him that I would fax the changes to the trust today. He said fine. I then said that then within the next couple of weeks I could come down to get the amendment signed. He then asked if he could get a schedule of the assets in the trust. I reminded him that I had given him a list of the assets in the trust recently and in the past. I said that I also gave him the list from Blue Dog which had values. He said he did not have them. Then I heard Lucia in the background asking about when I was coming down to make the changes. I said to Ed that once they review the suggested changes that I am sending that we would then schedule a meeting in the next couple of weeks.

Before I hung up, I asked again how everything was going. He said "everything is fine."

He never mentioned his health issue or the planned marriage to take place on Saturday, which I learned from Richard Tasca.

70286

Souvalian Geralyn A.

From: Jackvony Bernard A.
Sent: Thursday, March 24, 2016 10:54 PM
To: Jackvony Bernard A.; Souvalian Geralyn A.

Following my conversation with Ted he called back saying his father had agreed to have him authorized to get his medical records and would agree to name him as health care surrogate.

He asked me to call Ed. I did and Ed confirmed that is what he wanted and I told him I would prepare theme and send them to the doctor's office. When we drafted the documents and Ted confirmed he received them he just had the authorization signed and decided to wait on the health care surrogate until I met with his father.

I then called Ed about 6 pm and explained that I did not get the amendment done because of giving attention to the other documents and that tomorrow was a half day so it would not get done until some time next week. I then asked about his health because of need of the documents and he said he had a tumor in his lung with was next to his aorta. He said that Ted was checking out treatment options and that there may be some procedure to shrink the tumor. I wished him luck and advised him to follow his doctor's instructions.

Sent from my iPad

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: March 28, 2016

RE: Telephone call from Edwin Bliss.

I received a voice mail from Ed Bliss on Monday March 28, 2016 at 8:39 a.m. In the message he said he still did not receive the copy of the trust and wanted it expedited and that “Mr. and Mrs. Bliss” were anxiously awaiting it. I called back at 9:35 a.m. but he did not answer and the voice message said it was full. I then called again at 10:51 a.m. as I was on my way to an 11:00 a.m. funeral and told Ed I received his message, had called him back but I would not be able to talk to him for about 2 hours. He said okay. I then told him that I heard he and Lucia got married and asked how the ceremony was. He said it was very nice and that Lucia’s son and daughter were there. When I said I was unaware she had a daughter he said he was referring to the son’s wife. Then we hung up. I called him again at 12:31 p.m. and spoke with him. He said he wanted the trust sent to him as soon as possible and I reminded him that the reason it was not sent last week was because of the attention the medical records and health care documents needed at the time. I told him I would get them to him by Wednesday and he said okay and then I heard him say to Lucia that I would send by Wednesday. I hear her in the back ground say I want it by Tuesday and when he says that to me directly, I said to him that I would try by it will probably take until Wednesday. He then asked for the list of the assets in the trust and their values. I told him that he had been sent that in the past but that as I had told him last week I would send to him again.

I then received an email from Liz Dunn’s office. Jeanine Browne emailed the attached which said that Ed had asked to expedite sending a copy of the trust with all the information you can provide. He said Lucia’s son and daughter-in-law wanted to review the trust and help him.

I then called Liz as Jeanine said Liz wanted to talk with me. Liz and I spoke and she was unaware that Ed had gotten married on Saturday or that he had been diagnosed with a tumor on his aorta.

Souvalian Geralyn A.

From: Jackvony Bernard A.
Sent: Monday, March 28, 2016 3:09 PM
To: Jackvony Bernard A.; Souvalian Geralyn A.
Subject: Bliss Memo

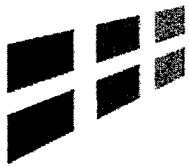
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I then received an email from Liz Dunn's office. Jeanine Browne emailed the attached which said that Ed had asked to expedite sending a copy of the trust with all the information you can provide. He said Lucia's son and daughter-in-law wanted to review the trust and help him.

I then called Liz as Jeanine said Liz wanted to talk with me. Liz and I spoke and she was unaware that Ed had gotten married on Saturday or that he had been diagnosed with a tumor on his aorta.



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Email: bjackvony@pldw.com | www.PLDW.com



PLDW

PANNONE LOPES DEVEREAUX & WEST LLC

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: April 4, 2016

RE: Telephone conference with Ed Bliss

I received a call on my cell phone from Ed Bliss this morning at 9:48 a.m. He called and said he wanted a breakdown of my fees. I told him that my latest bill would go out this week and if that is what he wants. He said again that he wants a breakdown of all the matters I have handled for him. He became a bit insistent that he just wants it, and I said I did not understand if he means the current bill or bill from inception. There was a long pause and then he said, "oh from inception would be good." I then told him that may take a bit longer but that the current bill would go out this week. I then asked if he no longer wanted me to do estate planning for him and he said he is doing a lot of thinking but never said I was dismissed. I then reminded him that the tenant who was sued for eviction has moved out and does he want us to dismiss the eviction action. Again there was a pause, and he said if he is out then there is no longer a need to sue him. I said then I would dismiss the action if he approved. He said okay. I further said that I am representing him on the IRS letter for the portability of his wife's unused exemption, the probate of his wife's estate in addition to estate planning. He then said he was not sure what he wanted me to do, but he gave me no specific instructions.

Then about 10:25 a.m. Anthony Marcello called to say that his partner had been contacted by Daniel Chiechi (Lucia's son) and asked him, on behalf of Ed, what the investments were paying, what distributions will be made, when they would be made and similar questions. Joel, Anthony's partner, said that the statements are sent monthly to Ed and the information will about the investments will be in those statements. I cautioned Anthony that they be careful not to release information without proper authorization from Ed.

Anthony told me that the son's email address which appears to be one of the ways Chiechi contacted him is dcgun@hotmail.com

704383

PANNONE
LOPES
DEVEREAUX &
WEST_{LLC}

counselors at law

MEMORANDUM

TO: File

FROM: Bernard A. Jackvony

DATE: April 7, 2016

RE: Telephone Conference with R. Tasca

Ed Bliss called yesterday afternoon and asked me to send him a copy of the original trust before any amendments. He also asked me for a copy of the decision from the IRS regarding the portability of Aida's unused exemption. I explained to him, as I have a few times in the past that the IRS has not approved it formally. The agent I spoke to said it look like it would be granted, but that she had to have her supervisor weigh in on it. He then asked me to call her back to see if it were approved. I said I would send him a copy of the letter requesting the ruling and if I did not hear back from the IRS within the next few days I would call the IRS again. He then said that he wanted a list of the assets in the trust and the most current value I have for them. I then reminded him that I send that to him twice last week, one with the package including the Third Amendment and the other following a phone call during which he informed me he did not want to sign the third amendment and did not want the trust and other amendments. I told him I would send it to him again the next day, which I did. He then says to me that Lucia says I am always losing things.

I told him I would Fedex the requested information so that he would have everything the next day, Thursday.

Souvalian Geralyn A.

From: Jackvony Bernard A.
Sent: Thursday, April 07, 2016 4:49 PM
To: Souvalian Geralyn A.
Subject: BLISS memo of phone call

Ed Bliss called yesterday afternoon and asked me to send him a copy of the original trust before any amendments. He also asked me for a copy of the decision from the IRS regarding the portability of Aida's unused exemption. I explained to him, as I have a few times in the past that the IRS has not approved it formally. The agent I spoke to said it look like it would be granted but that she had to have her supervisor weigh in on it. He then asked me to call her back to see if it were approved. I said I would send him a copy of the letter requesting the ruling and if I did not hear back from the IRS within the next few days I would call the IRS again. He then said that he wanted a list of the assets in the trust and the most current value I have for them. I then reminded him that I send that to him twice last week, one with the package including the Third Amendment and the other following a phone call during which he informed me he did not want to sign the third amendment and did not want the trust and other amendments. I told him I would send it to him again the next day, which I did. He then says to me that Lucia says I am always loosing things.

I told him I would Fedex the requested info so that the would have everything the next day, Thursday.



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