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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Wednesday, May 13, 2015 3:31 PM  
**To:** Richard D'Agostino  
**Subject:** Re: BofA Personal Financial Statements

Why is gift tax different from use tax??

On Wednesday, May 13, 2015 –Richard D'Agostino  
<mailto:[REDACTED]> wrote:

All boat invoices received from captain= in 2014 were paid prior to Dec 31

Plane invoices were accrued as Rich J n=ted below (payable to Jet Aviation)

SH Meadow – invoice for RE taxe= received late Dec, 50% paid prior to Dec 31

Gift & income tax were not accrued<=>

Elysium expenses, employee comp & o=erations, have historically not been consolidated into LDB F/S</=>

From: jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Tuesday, May 12, 2015 8:49 PM  
To: Richard D'Agostino  
Cc: Brad Wechsler  
Subject: Re: BofA Personal Financial Statements=/p>

boat and plane invoices? gift tax,=C2 ? sh said real estate tax. =not operations. im not fol=owing the logic. . at all.

On Tue, May 12, 2015 at 7:13 PM, Richard D'Agostino [REDACTED]  
<javascript:\_e(%7B%7D,'cvml',[REDACTED]> >=wrote:

Your point of inconsistent presentation is well rece=ved as to why it could raise an issue at the bank. As we continue to=et our arms around the many moving parts, we strive to present a more complete picture at each F/S date. As you have pointe= out, it's not 100%.

Question: From a bookkeeping standpoint, do we=want to show payable/receivables or be cash basis instead?</=>

Leon's credit cards were shown on the Dec 31='14 BofA F/S as were the boat and plane loans.

Outstanding invoices for operations – function of when invoices received and/or level of entity activity. We try to pay on a weekly cycle. SH Meadow happens to be an entity w/ high volume due to ongoing construction.

Items not included were the unpaid 2013/2014 Paul Weiss (\$1.3mm), which were discovered at year end & Raiche Ende Malter (\$=.5mm) invoices as well as the Jan '15 tax payment. Historically, the PW invoices never came thru Finance dept. In hindsight, we could have went back & recorded manual adj. for these.</=>

From: jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Tuesday, May 12, 2015 4:05 PM  
To: Brad Wechsler; Richard D'Agostino  
Subject: Fwd: BofA Personal Financial Statements

avionetta , is only the loan? operations. =A0 boat? bills, credit cards income taxes. why on=y sh real estate. employee related. , insurance, . return of proceed= on options. ? excise? bonuses?

----- Forwarded message -----

From: Richard Joslin [REDACTED]  
Date: Tue, Apr 28, 2015 at 10:21 AM  
Subject: RE: BofA Personal Financial Statements  
To: Jeffrey Epstein <<javascript:\_e(%7B%7D,'cvml');>>; jeevacation@gmail.com <<javascript:\_e(%7B%7D,'cvml','=jeevacation@gmail.com');>>;&t;  
<javascript:\_e(%7B%7D,'cvml');>;&t;  
Cc: Richard D'Agostino <<javascript:\_e(%7B%7D,'cvml');>>;&t;  
<javascript:\_e(%7B%7D,'cvml');>;&t;  
<javascript:\_e(%7B%7D,'cvml');>;&t;

DETAIL OF ACCOUNTS PAYABLE

DEC 31 2014

ENTITY/ PERSON=/u>

DESCRIP=/u>

AMOUNT

JMWT LLC

DUE TO PHAIDON GLOBAL

=C2 (4,296)

APO1 GRAT #2</=>

EMPIRE VALUATION<=>

=C2 (10,490)

AVIONETA HOLDINGS=u>

JET AVIATION</=>

=(414,482)

SH MEADOW LLC<=u>

REAL ESTATE TAX

=C2 (25,880)

APO2 TRUST=u>

USE TAX=/u>

=(102,063)

APO1 TRUST=u>

USE TAX=/u>

(1,308,338)

LDB=/p> USE TAX=/u>

=(532,866)

NARROWS=/u>

USE TAX=/u>

(3,243,464)

FRIENDS VENTURES<=>

USE TAX=/u>

(1,001,300)

(6,643,179)

From: Richard D'Agostino  
Sent: Friday, April 10, 2015 6:23 PM  
To: Jeffrey Epstein  
Cc: Richard Joslin  
Subject: BofA Personal Financial Statements

Jeffrey,

Please find attached draft PFS for Leon as of Decembe= 31, 2014 which have been reviewed by both Rich J & Brad. The same methodology was followed as last time these were prepared. For =our reference, I have attached the prior PFS. Let us know if you hav= any comments.

Regards,

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please no=e

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