
From: Thomas Turrin [REDACTED]
Sent: Thursday, August 1, 2013 1:41 PM
To: Jeffrey Epstein
Subject: RE: FW: N624N - Plane

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I will be speaking with Michael Mandel on Monday ..he's on vacation this week...

I will ask.

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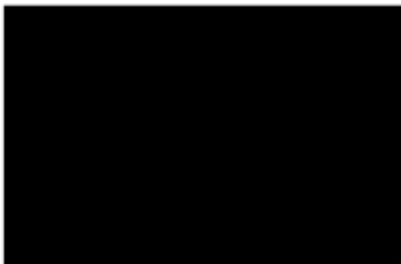
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From: Jeffrey Epstein [mailto:jeevacation@gmail.com]
Sent: Thursday, August 01, 2013 8:18 AM

To: Thomas Turrin
Subject: Re: FW: N624N - Plane

are the pilots manuals etc 135 restricted = or 91 free??

On Wed, Jul 31, 2013 at 11:26 AM, Thomas Turrin [REDACTED]
target="_blank" [REDACTED] wrote:

Jeffrey,

I spoke with Michael Mandel and Pat Fenn of Akin on Friday. Eileen was also on the call.

Michael Mandel is working on the restructuring the plane agreements as between
Rance Acquisitions, LLC, Jet Aviation, Apollo, Leon etc...Avioneta would continue as the "beneficial
owner" of Rance for tax purposes. See Michael's comments below.

The restructuring provides for Part 35 chartering between Apollo and Jet Aviation...in addition to Part 135 flights for
Leon's personal use, should he

choose to fly Part 135....Flying Part 135 personally will count toward "business use" of the aircraft for purposes of
calculating percentage

of use for depreciation purposes (more than 50%). The proposed restructuring also gives him the right to Part 91 for
personal use.

Pat Fenn of Akin is checking the law with respect to the applicability of the US excise tax for Apollo reimbursements for
year 2012 and this year –

I expect to hear from him today or tomorrow. I will follow up.

Best,

Tom

THOMAS TURRIN, CPA

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From: Mandel, Michael [REDACTED]
Sent: Thursday, July 25, 2013 11:10 AM
To: Thomas Turrin
Cc: Fenn, Patrick; Zivot, Louis; Daigle, Brian
Subject: N624N

Tom, we haven't shared this specific outline or any documents with Jet Aviation yet, but we have discussed the concepts embodied by the listed agreements. In any event, here is our current thinking. Basically we envision five "new" documents (one of which is actually an amendment of an existing agreement):

1. An Operating Agreement between Rance and L=B that gives LDB a non-exclusive license for Part 91 flights.<=o:p>

3. A Charter Services Agreement (think of it as a supplement to the Dry Lease Agreement) between Jet and Apollo that permits Apollo to charter the aircraft (for Apollo business travel).

5. Michael S. Mandel

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