
From: Ada Clapp <[REDACTED]>
Sent: Friday, September 27, 2013 1:52 PM
To: Jeffrey Epstein
Cc: Melanie Spinella; Eileen Alexanderson; Alan S. Halperin
Subject: Re: Pour-over and GRATs

Good morning Jeffrey,

I understand that you want to move quickly (though perhaps not all the nuances for your timing) but I am wondering whether we have thoroughly considered the timing of the pour-over? Does it perhaps make sense to do the pour-over after you have received a favorable advisory opinion on the substation for your client and we decide how to move forward with Leon's substation. Two reasons to consider waiting for your client's ruling:

1. If we do the substation in the 2006 Trust (which will disappear), what gets decanted into the Heritage Trust is the art. Nice and clean --no need to do a substitution in the Heritage Trust that might draw attention if we decide to move forward on someone else's ruling.
2. The substitution language cited in the petition for the ruling request is the Weil language contained in the 2006 Trust. The Heritage Trust contains different substitution language. We don't know how much the language will factor into the advisory Opinion. Might make it harder to rely on someone else's opinion if we decide to move forward on that basis.

What do you think?

New York NY 10019

phone: [REDACTED]

IRS Circular 230 disclosure:

Pursuant to IRS regulations, I inform you that any tax advice contained in this communication (including attachments) is not intended or written to be used, and cannot be used by any person or entity for the purpose of (i) avoiding tax related penalties imposed by any governmental tax authority, or (ii) promoting, marketing or recommending to another party any transaction or matter discussed herein. I advise you to consult with an independent tax advisor on your particular tax circumstances.

This communication, and any attachment, is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary ;if you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its ;attachments and notify me immediately that you have received them in error.

On Sep 27, 2013, at 9:11 AM, Jeffrey Epstein <jeevacation@gmail.com> =rote:

lets =repare the new grats and pouover asap.

-- =br>*****

The =nformation contained in this communication is confidential, may be =ttorney-client privileged, may constitute inside information, and is intended only for the use of =he addressee. It is the property of Jeffrey Epstein Unauthorized =se, disclosure or copying of this communication or any part thereof =s strictly prohibited and may be unlawful. If you have received this communication in =rror, please notify us immediately by return e-mail or by e-mail to =a href="mailto:jeevacation@gmail.com" =arget="_blank">jeevacation@gmail.com, and destroy this communication and all copies thereof, including all =ttachments. copyright -all rights reserved

=