
From: jeffrey E. <jeevacation@gmail.com>
Sent: Monday, August 21, 2017 5:31 PM
To: Jeffrey Epstein
Subject: Fwd:

note transaction big

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

jeffrey E. <<= href="mailto:jeevacation@gmail.com" target="_blank">jeevacation@gmail.com>
Date: Fri, Aug 18, 2017 at 9:14 PM
Subject: Fwd:<=r>To: Jeffrey Epstein <jeevacation@gmail.com <mailto:jeevacation@gmail.com> >

april=C2♦ the large transaction is discussed and money owed calculated. =C2♦ you will then see the only thing that put it on hold was that =ou received a gift tax audit. Alan had not discussion re note=transaction AT ALL until end of year. and his imput was techni=al and avaible for you to see. - he did not belive the bank =ould give you a letter of credit for 800 milliion. ALL SILLY =C2♦ you will also see that my letter and week of work was the only thing=that went into it. I had to personally redo the letter and the valua=ions. the agent when he saw the presentaion =anceld the audit for the following year that had been scheduled. ♦=A0

=br>----- Forwarded message -----

From: jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@=mail.com> >
Date: =ed, Apr 15, 2015 at 8:59 AM
Subject:
To: Melanie Spinella <[REDACTED]>>

1 did the paul weiss bill get paid ??? ♦=A0 2. Talk to me before signing anything today important

10m paid today to gratitude america, a 501 c 3, willl =ake last year complete. 20 million paid today ftc . 10 million july 15 = million sept 30. , 5 million jan 1 for all of 16 . tax savi=gs paid at 37 percent . of net. savings. 50 million credit. net. =o 150 million free . 600 savings , for the note transaction with =he trusts . 40 percent of the 1. 5 billion = 225 million owed. - 50=C2♦ credit, 175 owed.

From: Thomas Turrin [mailto:[REDACTED]]
Sent: Tuesday, May 10, 2016 10:48 AM
To: jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com> >; Halperin, Alan S <[REDACTED]>/=>
Subject: GIFT TAX AUDIT

Alan and Jeffrey,

The agent finally called me this morning. ♦=A0 He was apologetic that he didn't call sooner. He said he=E2♦♦s been in and out of the office the last couple of weeks.

He was very nice on the phone....saying we can=have more time to get him the information requested. However, he said to contact him by the end of May if=we still need more time. He said he would grant more time, if necessary.

I would hope we can get the response done as soon as=possible so we don't have to ask for more time.

The bad news is that they will also examine 2014.♦=A0 He told me a letter will go out soon. Mr. Falk readily volunteered that it is the GRATS (s=ecifically the valuations) that are kicking off the audits. He did say that he would try to "move the au=its along" He also said he sees (and audits) valuations from Empire all the time.

I'm reachable all day, if you would like to =all.

Tom

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP

1375 Broadway

New York, New York 10018

([REDACTED])

([REDACTED]) (Direct line)

([REDACTED]) (Fax)

([REDACTED]) (Cell)

Email: =a href="mailto:[REDACTED]" target="_blank">[REDACTED]

Website: www.rem-co.com <https://ur=defense.proofpoint.com/v2/url?u=http-3A__www.rem-2Dco.com_&d=CwMFA=&c=MVcBZOqZGZlJcau2IIMSkQ&r=DV67nrVr3Ofj1p3KSodgQyjiJ2HTPMYke7=EruYcDxk&m=5e55y_VVNEKbQkxcWUsklpu8YRjBuDLZhXyox1b9EPg&s=qXRDq=huMBb0a2u2te7LDp7E5mzuqpm84Rv0cBRXw40&e=>

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[REDACTED] | www.paulweiss.com <http://www.paulweiss.com>

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Inbox

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to me

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

From: jeffrey E. <jeevacation@gmail.com<<mailto:jeevacation@gmail.com>>>

Date: Wed, Apr 15, 2015 at 8:59 AM

Subject:

To: Melanie Spinella <[a href="#">\[REDACTED\]" \[REDACTED\]](mailto:)

1 did the paul weiss bill get paid ??? =C2♦ 2. Talk to me before signing anything today important

1=m paid today to gratitude america, a 501 c 3, willl =ake last year complete. 20 million paid today ftc . 10 million july 15 = million sept 30. , 5 million jan 1 for all of 16 . tax savi=gs paid at 37 percent . of net. savings. 50 million credit. net. =o 150 million free . 600 savings 225 million owed. - 50 credit, 1=5 owed.

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

From: jeffrey E. <jeevacation@gmail.com<<mailto:jeevacation@gmail.com>>>

Date: Wed, Apr 22, 2015 at 7:56 AM

Subject: another flowery email.

To:=Melanie Spinella <[\[REDACTED\]" \[REDACTED\]>>](mailto:)

I am sorry. I realize you are under tremendous stress, In Bedfor= you asked me for my help I could not have been

more clear that thou=ht it very unwise as in my words I did not want any financial arrangm=nt between us, it risked conflict and tension what neither of us n=eded more of. and did not want to risk torturing our friendship into the likes of the kind you have with Mark nor Josh, : now,-♦=A0 I dont have anyone but you yelling at me , in my own house. no one. it is highly unpleasant but I am trying my best to be understanding . sorry = From the outset and as you told me you recall. i tsuggested t=at three years should be the period of engagment. as planning is not a o=e year excericse . you declined to commit to a number of alternatives presented to you for payment of the third year. I told yo= in nov that you should decide whether to now sign on for that very third year as the vast majority of my work ended on oct 15. you recently t=ld me you thought i was kidding. .you hired brad patting him on the back=20 that after months of inquiry he can now, finally tell you which llc=20 owns the cars??

once he has all the facts what next ??.. whether or not you refer to a portion of the third y=ar as after care, or whatever term besides 'scoundrel' you choose to use,♦=A0 I m not sure why you assume now it should be free.(I HATE THIS CONVERSATION=20 < HATE ,) and i heard you when you said you told me what was♦=A0 I work still to be done you thought valuable enough to pay for. please=20 tell me . and then we can decide the next steps ,,, if any. I consider my work rarefied art. I guess the value is in the eye of the beholder=. IT reminds me of those people looking at a modern art piece and saying♦=A0 " my child could do that " . hope you are feeling be=ter.

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

From= jeffrey E. <jeevacation@gmail.com<=a>>

Date: Fri, May 1, 2015 at 8:36 AM

Subject:

To: Mel=nie Spinella <[\[REDACTED\]" \[REDACTED\]>>](mailto:)

I know that both you and I heard brads'. im out of here if i dont =et a coo. . sorry,. i know that neither of us have stood in the way =f his finding/ gettting one.. JPM account DB account GS account, ???=C2♦ its MAY 1. nothing in the first quarter and these are only papers that ne=d signing.

I suggest your thinking on my role and compensation for my work might benefit , from a mental shift - =hink mark and josh, without the mutual resentment (HAHA) only in terms of=20 sharing ,thanks, I am and have been your financial partn=r i.. rectifying circumstances that appear in hind sight unexpl=inable. I wish you woudl have asked me earllier to review your things , but i understand. I do know that soley as a result of my actions you= personal bottom line has increased dramatica=ly, if you had thought of me as your partner in this endeavor , instead of an employee, i think your reaction to sharing t benefits would be different.

If you recall, you wanted me to be p=id , unlike others at the END of my work. we discussed this ad nauseum,♦=A0 and agreed OCT 15, last year was the end . You had wanted more comf=rt initially on the art partnership so that date was delayed. It h=s now been six monhts since then, your concept of aftercare . =C2♦ for free. was already unique , in your words this has to have an end.(w=aned) if the actions of josh and mark led to one =undred million dollars , what would be their share. Im not sure why it =s different in your mind. but i respect the fact that it is, Is it because their=20 work seems harder. it cannot be simply because they=devote more time to you .or it appears to involve more effort. I am happy to co=tinue to play a partnership role. as I have been in many areas of your lif=. I am also happy to move on and have no more of these emails. =I find them as tedious as you do . if you prefer a partnership structure , =k with me, I tried to minimize the amount of money i would recieve by=20 making it a flat fee . as i wanted you to feel good and have no second thoguths somehow if the payment comes from a partnership struc=ure you seem relaxed as opposed to writing a check, I focus on♦=A0 trust and friendship first, and the fact that you don't include josh and mark in=20 that category, gives me great pause . I proposed 33 perc=nt of money made for you.. in the past you agreed that amount. it will b= huge, but ok with me, I can talk today at 945 as yo= suggested. or if you woudl rather over the weekend ok

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

From: jeffrey E. <jeevacation@gmail.com>

Date: Mon, May 11, 2015 at 9:08 AM

Subject:

To: Brad Wechsle= <████████> <████████>, Melanie Spinella <████████>

<████████> = target=> >, R=chard Joslin <████████> <████████> >

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

From: jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com>>

Date: Mon, May 18, 2015 at 8:17 AM

Subj=ct: agenda for tomorrow

To: Jeffrey Epstein <jeevacation@gmail.com <mailto:jeevacation@gmail.com>>, Melanie=Spinella

<████████> <████████> >>

as a reflection on ♦=A0your voiced spirited concerns in the what have you don= for me lately category ?)):: .

<=iv> in the beginning . there was eileen and tom. (eve and adam== however it appears, she declined to eat the apple from the knowledge tree)=C2♦

. that was it. ada was at the bank but =eviewing docs. carlyn was in the kitchen making mush (abel an= cain) books as they were mysteriously called was being kept soley b= eileen, with little or no input ,correction or advice from tom. herarely if=20 ever asked questions. expenses ie airplane was do=e in house apollo. (1031 exchange blown etc) at this time

as I recall you got quite annoyed, and aggressive and initiated the" taking out of the both sides of your mouth " tiddy, when i suggested that the level of their competence left much to be desired. (ralph lerner's came later) .response - eileen ran the desk, tom is a partner, ralph wrote the book etc

re tax there was almost no oversight of income, estate, gift, sales and use, transfer excise etc . ♦=AO IRS SEC GAMING NYS. real estate, valuations (many)tax filings= disclosures, etc. re grants trusts defect trusts, llcs corps ,=20 trustees , partnerships. foreign corps. 100 bank account=, gift taxes, , loans, notes, payables, expenses. , insurance.(life , art= split dollar), cashflows, operating biz, , investments, contingent liabilities.(funds , miami), commitments dividends, BRH =C2♦TRA, shareholder agreements, bank loan agreements. wills, construction, , contracts planning permits etc..employ rules. checking account reconciliations, credit cards. jewelry , cost basis ,(a=t stock etc.) foundations regs , brokerage accts, old stock certificate=, stock options,(environmental solutions still not done !). estate tax calcualtion firedrill, (note ,basis etc) low basis , step ups , however with no accounting system, no review of boat expenses =lane expenses etc. . many outside counsel with little or no coordination.</=iv> Paul Weiss , Mcdermit Will, Macfarlanes. Price Waterhouse , Reich, withers bergman, Empire, , akin gump, bbd seidman, Wendy , Apollo in=20 house .

lumber, knowledge universe, environmental= solutions 12 mii in stock, . on and on

the priority list that you asked me to prepare for brad and you in=dec , unfortunatleyso far , little change ie no accounting system that ties, no, brokerage accounts though strongly suggested , =pm db, gs, april of 2014 . IT antiquated

dagastino hired = no input from me, julie, temps, paralegals miriam . etc.

still need new accounting system - on line banking . staff hires. (separate from samantha two years out of school). audit system, = ?? john murphy? joslin? dag? eva? . i strongly suggest workers at the highest level of competence. two senior accountants. not managers workers who will get into the weeds. partn expertise, , replace ava, get heather help. a new person legal , new IT,system and person, ♦=AO way way overdue, new receptionist, bill opener, ability to oversee

in house, boat plane review household (12million) review, filings- partnership accounting,- familiarity with grants, trusts etc . audit system put in place. that should be the easy part. then strategy to=20 deal with :

As new facts on the ground develop , =haidon debra, children meetings, ? stock sale sale of art, , a=t(large gain), 1031 trade in , plane depreciation, boat sale. construction , brad will oversee brokerage and investment, ?? pe. real es, =20 publishing, grants, tra, brh (death). foundation , museum, tax=20 projections cash flow projections, coordination with tax from apollo.=20 etc

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

From: Brad Wechsler <[REDACTED]<[REDACTED]>>=br>Date: Wed, May 27, 2015 at 12:29 PM
Subject: John Castrucci
To: Jeffrey Epstein <jeevacation@gmail.com <mailto:jeevacation@gmail.com>>
Cc: Melanie Spinella <[REDACTED]><=r>

Jeffrey-leon and I (and martin kelly) all like john c for the coo/cfo role. Next step is for you to interview him; hopefully in person. When will you be arnd or is this a skype.

Remember he's at the sackler family coming from ray chambers. Various=20 observations were: nice manor, seasoned, sufficient seniority to have rj report to him, willing to get hands dirty on numbers, knowledge of IT platforms, partnership issues, accounting.

Let me know what works. B

Sent from my Verizon Wireless BlackBerry

to me

<<https://mail.google.com/mail/u/0/images/cleardot.gif>>

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

From: jeffrey E. <jeevacation@gmail.com> <<mailto:jeevacation@gmail.com>>

Date: Thu, May 28, 2015 at 8:53 PM

=subject: ulysses 2.0

To: Melanie Spinella <[\[REDACTED\] <\[REDACTED\]>>>](mailto:)

<=iv dir="ltr" style="font-size:12.8px">I realize it is only due to a lack of understanding of the job ahead. and not out of any sense of unwillingness to pay

=/div>

- as opposed to merely hiring people to set up a family office, someone will have to do the following- separate from the art partnership which is my responsibility. there still needs to be a huge amount of work done for 2015,16. not to mention that brad at the moment is ♦=A0going to have train the incoming team?? your call

strategic decisions re estate and other planning , sale of phaidon etc. . in addition setting up for the accounting for each strategy ie.:

income, estate, gift ,sales and use, transfer excise picasso, 1031 calder. .= review and detailed oversight of IRS SEC GAMING NYS. real estate, entity valuations (many) tax filings- disclosures, follow up=of grants, trusts ,defective trusts, LLCs corps , trustees , partnerships= foreign corps. 100 bank account need to be rationalized,=not only having brad step in to children investments . gift taxes, trusts, loans, notes. payables. expenses allocations . . , insurance.(life ,=20 art, split dollar), cashflows, operating biz, , investments, contingent liabilities.(funds , miami) , commitments funds and charities , dividend treatment -important review of transactions relating to ♦=A0 BRH (amendments) TRA sale (nuanced) , shareholder agreements,=bank loan agreements new bank relationships. . wills, construction accounting and oversight , contracts planning permits etc..employee roles, regs, . checking account reconciliations, credit cards. jewelry=, cost basis ,(art stock etc.) foundations regs , brokerage accts, . =C2♦ stock options,(ie environmental solutions still not done !). estate tax calculation fire drill, (note ,basis etc) review of boat expenses plane expenses, depreciation issues refunds etc. . rationalize all ♦=A0 outside counsels and accounting firms Paul Weiss , Mcdermit Will= Macfarlanes. Price Waterhouse , Reich, withers bergman, Empire,=, akin gump, bbd seidman, , Apollo in house counsel.

set up and oversee brokerage accounts at JPM DB GS and thoroughly trade

. new IT system from top to bottom full-time IT person

new accounting system - on- line banking coordinated with reports = fire drills as per carucci (he sounds good) and . audit system,s .=review of john murphy? joslin? dag? eva? .

in house, review household (12million) review, filings- partnership accounting,- familiarity with grants, trusts etc . audit system put in place. that should be the easy part. then strategy re:

As new=facts on the ground develop , phaidon debra, children meetings, involvement , trustees adjusted, stock sale sale of art , apt(large gain), 1031 trade in , plane depreciation, boat sale. construction , brad will oversee brokerage and investment, ?? pe?. real estate?, . publishing,=20 grants, tra, brh (death). foundation , museum, tax projections cash flow projections, coordination with tax from apollo. etc

you are sitting on over 100 m of cash??=!

From: jeffrey E. [mailto:jeevacation@gmail.com <<mailto:jeevacation@gmail.com>>]

Sent: Friday, June 05, 2015 08:19 AM

To: Brad Wechsler; Richard Joslin <[\[REDACTED\] <\[REDACTED\]>>>](mailto:); Melanie Spinella

<[\[REDACTED\] <\[REDACTED\]>>>](mailto:)

Subject: to create a boat file

1. =statement of taxpayer's boating experience.

2. Cop=es of potential charterers.

=

3. Pur=hase agreement, Bill of Sale and Invoice, and all canceled checks showing =erification of yacht purchase.

4. Sta=ement of actions taken to investigate boat

5. Nam= and address of all charterers and their lease agreement.

6. =chedule of fees or charges billed to charters.

7. =opies of original loan agreements/promissory notes on financed portion of =roperty.

8. =nsurance policy(s) on yacht and its contents (collision and liability).

◆=A0 Note to examiner: Does policy cover rental=of boat?

9. Cop= of First Preferred Ship Mortgage.

=

10. Pr=motional materials and charter sailing brochures for yacht.<=p>

11. In=oices and ad copies for advertisements on availability of yacht for rental=

12. Co=ies of any management agreements or management contracts for boat supervis=on, maintenance, or operation.

13. Sh=ps log(s) for engine and/or boat use.

14. Ma=ntenance records and service check performance records.

15. Certificate of Origin.

16. Certification of Documentation from U.S. Coast Guard.

17. Copy of commercial captain's license.

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=C2♦ please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for

JEE

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♦=A0 please note

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JEE

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