
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: <=>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 input was techni=al and avaiable for you to see. - he did not belive the bank =ould give you a letter of credit for 800 million. 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 =ancelled 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

(

((Direct line)

((Fax)

((Cell)

Email: =a href="mailto: target="_blank">

Website: www.rem-co.com <https://ur=defense.proofpoint.com/v2/url?u=http-3A__www.rem-2Dco.com_&d=CwMFA=&c=MVcBZOqZGZlJcau2lIMSkQ&r=DV67nrVr3Ofj1p3KSodgQyjiJ2HTPMYke7=EruYcDxk&m=5eS5y_VVNEKbQkxcWUslpu8YRjBuDLZhXyox1b9EPg&s=qXRDq=huMBb0a2u2te7LDp7E5mzuqpm84Rv0cBRXw40&e=>

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| www.paulweiss.com <http://www.paulweiss.com>

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to me

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

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

D=te: Wed, Apr 15, 2015 at 8:59 AM

Subject:

To: Melanie Spinella <=a href=" [REDACTED] " [REDACTED]

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:jeevaca=ion@gmail.com> >

D=te: Wed, Apr 22, 2015 at 7:56 AM

Subject: another flowery email.

To:=Melanie Spinella < [REDACTED] < [REDACTED] > >

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, - 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 exericise .
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, 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 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 " 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] > >

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= <[REDACTED]> <[REDACTED]> , Melanie Spinella <[REDACTED]>
<[REDACTED]> = target=> , R=chard Joslin <[REDACTED]> <[REDACTED]>

----- 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

<[REDACTED]> <[REDACTED]> >

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 =evewing 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 "talking 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. = A0 IRS SEC GAMING NYS. real estate, valuations (many) tax filings = disclosures, etc. re grats trusts defect trusts, LLCs corps, = 20 trustees, partnerships. foreign corps. 100 bank accounts. 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, (at stock etc.) foundations regs, brokerage accts, old stock certificate = stock options, (environmental solutions still not done!). estate tax calculation fire drill, (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, unfortunately so 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 hire = s. (separate from Samantha two years out of school). audit system, = ?? John Murphy? Joslin? Dag? Eva? . I strongly suggest work = s 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, = A0 way way overdue, new receptionist, bill opener, ability to oversee

in house, boat plane review household (12 million) review, filings- partnership accounting, - familiarity with grats, 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, , at (large gain), 1031 trade in, plane depreciation, boat sale. construction, Brad will oversee brokerage and investment, ?? pe. real es, = 20 publishing, grats, 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]> <[REDACTED]> >

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 around 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 <=span>

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

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

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

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

=ubject: ulysses 2.0

To: Melanie Spinella <[REDACTED]> <[REDACTED]> >

<=iv dir="ltr" style="font-size:12.8px">I realize it is only due to a la=k of understandind of the job ahead. and not out of any sense of unwi=lingess 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 whi=h 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.:

inco=e, estate, gift ,sales and use, transfer excise picasso, 1031 calder. . = review and detailed oversight of IRS SEC GAMING NYS. real esta=e, entity valuations (many) tax filings- disclosures, follow up=of grats, 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, trust=, loans, notes. payables. expenses allocations . . , insurance.(life ,=20 art, split dollar), cashflows, operating biz , investments, continge=t liabilities.(funds , miami) , commitments funds and charities , dividend treatment -important review of transctions relating to◆=A0 BRH (amendments) TRA sale (nuanced) , shareholder agreements,=bank loan agreements new bank relationships. . wills, construction accou=ting and oversight , contracts planning permits etc..employee r=les, regs, . checking account reconciliations, crediti cards. jewelry=, cost basis ,(art stock etc.) foundations regs , brokerage accts, . =C2◆ stock options,(ie environmental solutions still not done !). estate tax calcualtion firedrill, (note ,basis etc) review of boat expen=es 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.

se= up and oversee brokerage accounts at JPM DB GS and thou=hfully trade

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

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

in ho=se, review household (12million) review, filings- partnership accounting,- familiarity with grats, 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 meeetings, involv=ent , trustees adjusted, stock sale sale of art , , apt(large g=in), 1031 trade in , plane depreciation, boat sale. construction , brad will oversee brokerage and investment, ?? pe?. real estate?, . publishing,=20 grats, tra, brh (death). foundation , museum, t=x proejctions 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@gma=l.com>]

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

To: Brad Wechsler; Richard Joslin <[REDACTED]> <[REDACTED]> >; Melanie Spinella

<[REDACTED]> <[REDACTED]> >

Subject: to create a boat file

1. Statement of taxpayer's boating experience.

2. Copies of potential charterers.

=

3. Purchase agreement, Bill of Sale and Invoice, and all canceled checks showing verification of yacht purchase.

4. Statement of actions taken to investigate boat

5. Name and address of all charterers and their lease agreement.

6. Schedule of fees or charges billed to charterers.

7. Copies of original loan agreements/promissory notes on financed portion of property.

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

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

9. Copy of First Preferred Ship Mortgage.

=

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

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

12. Copies of any management agreements or management contracts for boat supervision, maintenance, or operation.

13. Ship's log(s) for engine and/or boat use.

14. Maintenance 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

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JEE

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8590195713 gmail-label-ids 7 6 2 remote-id 741694