
From: jeffrey E. <jeevacation@gmail.com>
Sent: Saturday, August 19, 2017 11:45 AM
To: Barry J. Cohen; Leon Black
Subject: Re: [External] Plane

what is an apollo flight . ?=C2 when will we have the proforma ? the gift ta= paid but still fraud fable is just that .
=cant be found because it doesnt exist. you are getting c=ildish advice and data. ? sorry. I was very =lear with leon
that you need a senior tax advisor . person. =A0 Joe V is not it. you have bookkeepe=s , accountants and enad y
compliance. you going a=sound to others to see how they work is in my opinion the=height of silliness. I consider
you tthe best thing that hap=ened to elysium . and have been quite vocal about it. hire th= best people . they cost
money. This biz is leons most impor=ant asset that he will leave to his kids. . It will be responsbile f=r a whole host of
family , estate. operating issues. .

i =ave not gottten involved in the documentation , of what is there =A0 . and its accesibility. i would guess pretty
good now. =C2 For ex , my discussions with other clients =are a give and take , of laws mecahnisms. tactics
strategys..=C2 audit prep. . case law.. a joint composition of =igh level planning . reporting. analysis, alternatives.
=A0 hearing about an article that your guy might have read in=his dentitst office. that turns out to be bogus. is
emblematic of th= office. I am confient that you will grow into the job, =A0 . re clats I only asked if any of your so
called advisors=C2 have actually done one so they understand its true and p=acitcal pitfalls. your response that the
art will be s=ld quickly. and that there is a chapter in lerners book about it , t=e same book that leon relied on to his
detriment before. (1031) .=C2 was suprising, . if the art is to be sold quickly (=A0 not sure leon would sign on.) , DO
it before he dies= not after. art delays the closing of the estate.=C2 leon is the "BEST seller. , know the ma=ket etc.
gains can be dealt with .

I=real tax advisor should demand at least 1m per year. up =o 3 . all the big firms have a mandatory retiremen= at age
60. high level people all on the street. =C2 my friends biz that only grosses 60 m just hired o=e for a mlllion. guys
that have hand filled out PE=SONAL tax returns TRUST returns . planned strategies yea=s in advance. . Audit
experience preferable large =ase. . some tax court experience helpful. . filled=out estate tax docs (VERY
IMPORTANT)

<=iv class="gmail_extra">

On Sat, Aug 19, 20=7 at 7:20 AM, Barry J. Cohen [REDACTED] wrote:=br>

Some trips for Apollo are not 135 compli=nt due to minor issues of crew rest or otherwise. So occasionally we
have =o fly Part 91 on Apollo flights. Hard to do without Apollo being ope=ator.

Sent from my iPhone

> On Aug 18, 2017, at 10:57 PM, Jeffrey Epstein <jeevacation@gmail.com <mailto:je=vacation@gmail.com> >
wrote:

>

> Apollo?

>> On Aug 18, 2017, at 10:56 PM, Barry J. Cohen [REDACTED] wrote:

>>

>> We are factoring this into our structure recommendations. =C2 Lots of constraints. Apollo doesn't want to be
an owner or an ope=ator. Makes 91 operations for Apollo tricky.

>>
>> Sent from my iPhone
>>
>> On Aug 18, 2017, at 8:23 PM, jeffrey E. <jeevacation@gmail.com <mailto:jeevacation@gmail.com>
<mailto:jeevacation@gmail.com <mailto:jevacation@gmail.com> >> wrote:
>>
>> ex
>> ----- Forwarded message -----
>> From: Melanie Spinella [REDACTED]
[REDACTED]
>> Date: Thu, May 21, 2015 at 2:54 PM
>> Subject: Plane
>> To: "jeffrey E." <jeevacation@gmail.com <mailto:jeevacation@gmail.com> <mailto:jeevacation@gmail.com
<mailto:jeevacation@gmail.com> >>
>>
>>
>> Jeffrey – Leon asked me to ask you. Debra is going to Chicago May 30th – back and forth the same day. Here
is the response from Jet
>>
>> Hi Melanie,
>>
>> For May 30th with the 12pm departure out of Teterboro and 11pm departure out of Chicago the duty day is
at 15hrs18min. For 135 trips crew cannot exceed 14hr duty day. If you wish to operate this flight as 135 we must do a
crew swap in Chicago. If we were to operate this flight as 91 with a Chief Pilot approval we could extend the duty day
to 16hrs. Please let me know how you wish to proceed.
>>
>> Can we switch to 91 – Here is what they said about the difference:
>>
>> When operation 91 the owner has operation control and we have a little bit of flexibility with extending the
duty day as long the chief pilot approves it.
>> When operation 135 its consider business and the rules are a lot stricter. We are not able to extend the duty
day. Two pilots can only be on duty up to 14hrs and no more than 10hrs of flight time.
>> Thank you!
>>
>> Melanie Spinella | Apollo Management
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
>> Executive Assistant to Leon D. Black
>> This email and any files transmitted with it are confidential and intended solely for the person or entity to
whom they are addressed and may contain confidential and/or privileged material. Any review, retransmission,
dissemination or other use of, or taking of any action in reliance upon this information by persons or entities other than
the intended recipient is prohibited. If you have received this email in error please contact the sender and delete the
material from any computer. Apollo Global Management, LLC
>>
>>
>>
>> --
>> please note
>> The information contained in this communication is
>> confidential, may be attorney-client privileged, may

>> constitute inside information, and is intended only for
 >> the use of the addressee. It is the property of
 >> JEE
 >> Unauthorized use, disclosure or copying of this
 >> communication or any part thereof is strictly prohibited
 >> and may be unlawful. If you have received this
 >> communication in error, please notify us immediately by
 >> return e-mail or by e-mail to jeevacation@gmail.com <mailto:jeevacation@gmail.com>
 <mailto:jeevacation@gmail.com <mailto:jeevacation@gmail.com> >, and
 >> destroy this communication and all copies thereof,
 >> including all attachments. copyright -all rights reserved
 >> This email and any files transmitted with it are confidential and intended solely for the person or entity to
 whom they are addressed and may contain confidential and/or privileged material. Any review, retransmission,
 dissemination or other use of, or taking of any action in reliance upon this information by persons or entities other than
 the intended recipient is prohibited. If you have received this email in error please contact the sender and delete the
 material from any computer. Apollo Global Management, LLC
 >>
 >
 This email and any files transmitted with it are confidential and intended solely for the person or entity to whom
 they are addressed and may contain confidential and/or privileged material. Any review, retransmission, dissemination
 or other use of, or taking of any action in reliance upon this information by persons or entities other than the intended
 recipient is prohibited. If you have received this email in error please contact the sender and delete the material from
 any computer. Apollo Global Management, LLC

--

=A0 please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute
 inside information, and is intended only for the use of the addressee. It is the property of JEE Unauthorized use,
 disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have
 received this communication in error, please notify us immediately by return e-mail or by e-mail to a
<mailto:jeevacation@gmail.com>, and destroy this communication and
 all copies thereof, including all attachments. copyright -all rights reserved

--001a114caf6ed6b5a6055719c5ab-- conversation-id 115428 date-last-viewed 0 date-received 1503143088 flags
 8590195713 gmail-label-ids 7 remote-id 740662