

---

**From:** Ada Clapp [REDACTED]  
**Sent:** Monday, September 23, 2013 2:30 PM  
**To:** Jeffrey Epstein  
**Cc:** Alan S. Halperin; Eileen Alexanderson; Jessica Soojian  
**Subject:** Re: Petition for Advisory Opinion  
**Attachments:** DRAFT-Avisory Opinion Petition (9.23.13).docx; Untitled attachment 00356.htm

Jeffrey,

The form is set up so that you cannot save it as a document in editable format. Whomever is representing your client and submitting the Petition on his, her or its behalf will either need to (i) print out the form and type in the information (using an Attachment), or (ii) type most of the information into the form online and save it as a PDF document (the form is not flexible enough to include the lengthy response to item 4, so your representative will need to use an Attachment). The PDF document can be printed and submitted with the Attachment.

I have attached what your client's representative may wish to use as responses to items 1-4.

Item 5 addresses additional redacting you may wish for your client if you include any information other than what is on the attached draft petition.

Item 6 relates to reserving our client's right to participate in New York's Voluntary Disclosure and Compliance program with respect to the subject of the advisory opinion. As you may know, this program is designed to encourage taxpayers to come forward and declare unpaid taxes in exchange for NY not imposing penalties or bringing criminal charges. I do not know if there is any downside to reserving the ability to participate in the VDC program-- but it would only apply to sales and use tax relating to our client's having substituted tangible personal property into a grantor trust in exchange for other property. If your client has not done this, perhaps it makes no sense to reserve this right. I'm not sure if it "looks suspicious" to check this box. Perhaps Alan has a better feel for this?

Your representative will also need to fill out page 3 of the Petition which is the Power of Attorney and make the required declaration.

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.

=