
From: Richard Kahn <richardkahn12@gmail.com>
Sent: Friday, December 21, 2012 3:51 PM
To: Jeffrey Epstein
Subject: Larry Delson
Attachments: FTC DEC 14 2012-1.pdf; Untitled attachment 00059.htm

Attached is additional billing from Larry in the amount of 18,075 for = total annual billing of 112,312 I requested that he send his hours =pent for me to review After analyzing hours billed per entity = have the following comments:

a) Skip, Larry =amp; Joan are all billing at \$250 per hour I believe that we =o not need accountants at \$250 per hour to prepare simple returns (all =eturns with exception of JEE personal & FTC) as they should be =one by Junior accountants at new firm at rate of \$150 or less =er hour. This should save you at least \$30,000 in =013

b) Skip spent 244.50 hours billed to JEE - =his amount seems very high as your return should take no more than =0-15 hours Not sure what all the other time was spent =n..

c) Joan spent 75 hours on Poplar ? =nbsp;this makes no sense and i am concerned it was a Plug on their =chedule in order to increase time billed to =ou

Going forward with new firm i would like to =eceive monthly or quarterly billing statement so we can better monitor =ime and save you money

Please advise if i =hould politely question billings above that appear unclear or pay =ill?

Richard Kahn
HBRK Associates Inc.
575 =exington Avenue, 4th Floor,
New York, New York 10022
tel = [REDACTED]
fax = [REDACTED]
cell [REDACTED]

Begin forwarded message:

From: gvdassoc@aol.com

Date: December 17, 2012 =1:40:04 AM EST

To: richardkahn12@gmail.com

Hi Rich

As previously mentioned, attached is my statement covering the year =hrough December 14. As you requested, I have attached a summary of =ime.

Best

Larry

The material =ontained herein is confidential, may be privileged, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is prohibited and =ay be unlawful. If you have received this communication in error, please notify us immediately, and destroy same =nd all copies thereof, including all attachments.

US Treasury Department Circular =30 requires that we inform you that any federal tax advice contained in =his communication (including attachments) is not intended or written to =e used and cannot be used, for the purpose of (i) avoiding penalties =nder the Internal Revenue Code or (ii) promoting, marketing or =ecommending to another party any transactions or matter addressed =erein.

=