

---

**From:** Boris Nikolic <[REDACTED]>  
**Sent:** Wednesday, October 23, 2013 10:46 PM  
**To:** Jeffrey Epstein (jeevacation@gmail.com)  
**Subject:** FW:  
**Attachments:** carlos serrano.pdf; g hernandez.pdf; Seth\_J\_Entin[1].pdf; Loretta-A-Ippolito.pdf; William D Zabel bio.pdf; I caney bio.pdf; Export Services Act 20-2012-pdf.zip; La Isla del Encanto final formatted-pdf.zip; Individual Investors Act 22-2012.pdf; Puerto Rico new Business & Individual Investment Tax Incentives - BNA 7\_17\_12 article.pdf

I think this will interest you.

There are 3 documents that are interesting – Mayor Brown (for me the most interesting).

B

From: Johnson, Joanne E [mailto:[REDACTED]]  
Sent: Wednesday, October 23, 2013 3:00 PM  
To: Boris Nikolic  
Subject:

Dear Boris:

I so enjoyed meeting you and discussing your plans for the future. As promised, I have attached some materials on the burgeoning tax-friendly environment in Puerto Rico. Also attached are biographies for the following attorneys who have familiarity with the Puerto Rico issues:

- \* Seth Entin, Greenberg Traugott ([REDACTED])
- \* Gabriel Hernandez, BDO ([REDACTED] > )
- \* Carlos Serrano, McConnell Valdes ([REDACTED])

Additionally, I have attached biographies for William Zabel, Loretta Ippolito and Lee Caney. All of them are excellent NY-based trusts and estates lawyers who have strong experience in tax planning, cross border issues, fund formation

and planning. As we discussed, we would be please to organize a day when you might interview these attorneys here at JPM so that you can make a efficient yet informed decision regarding whom you should hire.

Please call me with any questions or issues.

All my best, Joanne

This email is confidential and subject to important disclaimers and conditions including on offers for the purchase or sale of securities, accuracy and completeness of information, viruses, confidentiality, legal privilege, and legal entity disclaimers, available at <http://www.jpmorgan.com/pages/disclosures/email> <<http://www.jpmorgan.com/pages/disclosures/email>> .