

ALAN M. DERSHOWITZ

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April 19, 2006

Ms. Lanna Belohlavek
Assistant State Attorney
401 North Dixie Highway
West Palm Beach, FL 33401

Dear Lanna:

Guy has asked me to provide you with the research on why it makes a difference whether Mr. Epstein pleads "nolo contendere" or "guilty". As you can see from the enclosed statute, a plea of "nolo contendere" is not admissible as an "admission against interest" in a subsequent civil case. A plea of guilty – even a so-called "best interest" plea of guilty – is admissible. That is the only real legal difference. If you need anything further, please do not hesitate to call me or Guy.

Sincerely,



Enclosure: FL ST § 90.410