

**JEFFREY E. EPSTEIN**

Memorandum

To: Janet, JP Morgan

From: Harry Beller 

Date: January 12, 2009

Re: Jeffrey Epstein  
Account # 

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Please wire One Hundred Thousand (**\$100,000**) from the above account to:

Wells Fargo Bank  
420 Montgomery Street  
San Francisco, CA 94104

ABA # 

For credit to: Zorro Development Corporation

Account # 