

JEFFREY E. EPSTEIN

Memorandum

To: Amy, JP Morgan
 From: Harry Beller *[Handwritten Signature]*
 Date: December 14, 2007
 Re: JEGE, Inc
 Account # [Redacted]

Please transfer Four Hundred Sixty Thousand Eight Hundred Thirteen 22/100 (\$460,813.22) from the above account to:

Account name: NES LLC.
 Account # [Redacted]