

JEFFREY E. EPSTEIN

457 Madison Avenue
New York, NY 10022



Memorandum

To: Francisco, JP Morgan
From: Harry Beller *Harry Beller*
Date: January 31, 2008
Re: JP Morgan.
Account #

Please wire Two Hundred Seventy Six Thousand Seven Hundred Seventy Two Dollars
61/100 (\$276,772.61) from the above account to:

Bank name: Citibank
500 West Madison
Chicago, IL 60661

ABA #:

For credit to: Kirkland & Ellis LLP
Account #

Reference: J Epstein Inv # 3244392

Please call Rich Kahn with the Fed Reference number.