

JEFFREY E. EPSTEIN

Memorandum

To: Janet, JP Morgan
 From: Harry Beller *[Signature]*
 Date: October 14, 2010
 Re: JP Morgan
 Account # 739-110438

Please wire Seventy Five Thousand Dollars & 00/100 (\$75,000.00) from the above account to:

Bank name: City National Bank of Florida
 25 West Flagler Street
 Miami, FL 33130

ABA #: 066004367

For credit to: Fowler White Burnett P.A., Trust Account
 Account # 1132-09-9484

Reference: LAS - 80743

Please call Rich Kahn with the Fed Reference number.

Initiator's Name & Ext Stamp		Initiator's Signature	
Authorizer's Name & Ext Stamp		Authorizer's Signature	
Client/Caller Name: <i>Harry Beller</i>			
Client Telephone: <i>646-862-4814 - INBOUND</i>			
Call Back Name: <i>W. Tolmest</i>			
Call Back Signature: <i>[Signature]</i>			
Call Back Date/Time: <i>10/14/10 4:40pm</i>			
CMS/Global Hold Approval			
Obtained	<input type="checkbox"/>	Not Applicable	<input type="checkbox"/>
DDA Overdraft Approval			
Obtained	<input type="checkbox"/>	Not Applicable	<input type="checkbox"/>