

Pegoraro, Gina M

From: Goicuría, Lisa I
Sent: Thursday, February 21, 2013 4:18 PM
To: Moriarty, Eileen A
Cc: Account Opening Connecticut
Subject: RE: JEGE LLC

Eileen,

Yes, for the sole member LLCs, you should use the W-9 in the name and SSN of Jeffrey E. Esptein.

Lisa I. Goicuría | Associate | Tax Specialist | **J.P. Morgan** | 500 Stanton-Christiana Road, Newark, DE 19713
Phone: [REDACTED] -mail: [REDACTED]

IRS Circular 230 Disclosure:

JPMorgan Chase & Co. and its affiliates do not provide tax advice. Accordingly, any discussion of U.S. tax matters contained herein (including any attachments) is not intended or written to be used, and cannot be used, in connection with the promotion, marketing or recommendation by anyone unaffiliated with JPMorgan Chase & Co. of any of the matters addressed herein or for the purpose of avoiding U.S. tax-related penalties.

From: Moriarty, Eileen A
Sent: Thursday, February 21, 2013 4:09 PM
To: Goicuría, Lisa I
Cc: Account Opening Connecticut
Subject: JEGE LLC

Hi Lisa.

Same client as earlier this week.

Now we have 3 US Virgin Island LLCs to open. They would like to use the 100% sole owner's personal W9.

Is this OK?

Thanks