

JEFFREY E. EPSTEIN

Memorandum

To: Amy, JP Morgan
 From: Harry Beller 
 Date: December 21, 2007
 Re: JEGE, Inc
 Account # 

Please transfer Seventy Seven Thousand Eight Hundred Eighty Eight Dollars and 75/100 (\$77,888.75) from the above account to:

Account name: NES LLC
 Account # 