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JUN 27 2008

September 21, 2007

The undersigned, Jeffrey E. Epstein, hereby resigns as a director and the President of Finaocial Trust Company, Inc., a United States Virgin Islands corporation, effective as of September 21, 2007.

A handwritten signature in black ink, consisting of a large, stylized 'J' followed by a series of loops and a horizontal line at the end.

Jeffrey E. Epstein