

To: rsgiraud[REDACTED]
From: Jeffrey Epstein
Sent: Thur 8/25/2011 8:51:43 PM
Subject: Re: Island

This letter will provide the seller the interest of LSJ , llc. a virgin islands co in purchasing the island of scorpios.. Lsj, is the owner of the little st james island in the U.S. Virgin Islands, all dealings will be through steve giraud. JPMorgan will be the banker if the transaction is completed.

On Thu, Aug 25, 2011 at 10:19 PM, rsgiraud <[REDACTED]> wrote:

Hi Jeffrey,

to organize the visit we need only an intention buying letter to prove your interest.

Could you send me as soon as possible the letter by mail ?? Please put it to my attention :

RS GIRAUD
G.V.INVEST LTD
32 SACKVILLE STREET
LONDON W1S 3EA , UK

Here you can find further informations.

Keep in touch

RSteeve

1. The nearest airport (Aktion in Preveza) is at 45km from the nearest ports given access to the island (2km from the ports 5mins). But the Island as a private heliport.

2. Description:

The buildings are constantly being maintained, however, for conservation purposes only. Buildings (apart from the staff house) have not been in use for a long period of time and may need significant upgrading works, e.g. air-conditioning, electricity network, plumbing, voice and data infrastructure, as well as other improvements, including some cosmetic attention. The island has a main port comprising of several docks. The largest dock of the port is 50 meters long and can cater for a ship as large as 100 meters long. Apart from the main port, there is another small dock, which is 20 meters long and would cater for smaller vessels.

3. Taxes:

1. **Property taxes:** 0,6% computed on their properties' statutory value. 2011 EUR 153K (143K referred to the island)
2. **Special real estate tax:** 15% as from 2010 but they are potentially **exempt** from such tax on the basis of the disclosure exemption that applies to EU entities that disclose their upper tier shareholders
3. **Municipality property duty:** 0,025 percent and 0,035 percent on the statutory value of the property. But never paid: reason could be its special status, namely a company owning buildings that are located on an island and not served by the electricity facilities.

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