

**To:** Melanie Spinella [REDACTED]  
**From:** Jeffrey Epstein  
**Sent:** Fri 8/17/2012 7:42:06 PM  
**Subject:** please forward

Leon, I am trying to find a solution that works for you. My friendship with you is important, and I am trying to craft a solution that doesn't risk screwing it up. Estate planning is not income tax planning is not financial planning, is not audit prevention or loans or insurance, trusts, grants, S-corp filings, valuation methods, privilege, cash flows, private letter rulings, tax opinions, is not practical protections etc. They all make up ONE structure, [REDACTED] does not deal with the income tax side, nor obviously the SEC side. It must be a mosaic, and as all tax issues are extremely FACT specific, you are risking hundreds of millions of dollars. strained cashflow and positions that might eventually be won, but will wind you up fighting it in a public forum i.e. tax court. I am considering taking on the responsibility, reorganize structure from top to bottom, move loans, defuse current mess, it will take serious time of mine and must include yours. My fees are all inclusive, meaning you get to use my tax counsel, trust and estate people, banking trustee relationships, tax prep oversight, etc. I am not decided, as both, the current situation is such a mess and my relationship with you is clear. For example the idea that valuations are being organized by Eileen as opposed to counsel is nuts, but nuts beyond nuts. no privilege. you already have some floating around, careless. and dangerous.

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