

**To:** Jeffrey Epstein[jeevacation@gmail.com]  
**From:** Erika Kellerhals  
**Sent:** Tue 2/19/2013 3:00:25 PM  
**Subject:** Re:

Look to underlying assets I believe – us source.

**Erika A. Kellerhals**



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**From:** Jeffrey Epstein <jeevacation@gmail.com>  
**Date:** Sunday, February 17, 2013 1:29 PM  
**To:** Erika Kellerhals <[REDACTED]>  
**Subject:** <no subject>

a crt formed in the V.I. ? income from the nimcrut or crt ,. u.s. source,? even if the corpus of the trust is us dividends?

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