

**To:** Jeffrey Epstein[jeevacation@gmail.com]  
**From:** Richard Kahn  
**Sent:** Fri 12/21/2012 3:50:46 PM  
**Subject:** Larry Delson  
FTC DEC 14 2012-1.pdf

Attached is additional billing from Larry in the amount of 18,075 for a total annual billing of 112,312

I requested that he send his hours spent for me to review  
After analyzing hours billed per entity i have the following comments:

a) Skip, Larry & Joan are all billing at \$250 per hour

I believe that we do not need accountants at \$250 per hour to prepare simple returns (all returns with exception of JEE personal & FTC) as they should be done by Junior accountants at new firm at rate of \$150 or less per hour. This should save you at least \$30,000 in 2013

b) Skip spent 244.50 hours billed to JEE - this amount seems very high as your return should take no more than 10-15 hours

Not sure what all the other time was spent on..

c) Joan spent 75 hours on Poplar ? this makes no sense and i am concerned it was a Plug on their schedule in order to increase time billed to you

Going forward with new firm i would like to receive monthly or quarterly billing statement so we can better monitor time and save you money

Please advise if i should politely question billings above that appear unclear or pay bill?

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue, 4th Floor,  
New York, New York 10022  
tel [REDACTED]  
fax [REDACTED]  
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Begin forwarded message:

**From:** [REDACTED]  
**Date:** December 17, 2012 11:40:04 AM EST  
**To:** [REDACTED]

Hi Rich

As previously mentioned, attached is my statement covering the year through December 14. As you requested, I have attached a summary of time.

Best

Larry

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