

To: [REDACTED]  
From: Jeffrey Epstein  
Sent: Fri 9/27/2013 1:55:34 PM  
Subject: Re: Pour-over and GRATs

form the grats asap

On Fri, Sep 27, 2013 at 9:52 AM, [REDACTED] wrote:

Good morning Jeffrey,

I understand that you want to move quickly (though perhaps not all the nuances for your timing) but I am wondering whether we have thoroughly considered the timing of the pour-over? Does it perhaps makes sense to do the pour-over after you have received a favorable advisory opinion on the substitution for your client and we decide how to move forward with [REDACTED] substitution. Two reasons to consider waiting for your client's ruling:

1. If we do the substitution in the 2006 Trust (which will disappear), what gets decanted into the Heritage Trust is the art. Nice and clean --no need to do a substitution in the Heritage Trust that might draw attention if we decide to move forward on someone else's ruling.
2. The substitution language cited in the petition for the ruling request is the Weil language contained in the 2006 Trust. The Heritage Trust contains different substitution language. We don't know how much the language will factor into the Advisory Opinion. Might make it harder to rely on someone else's opinion if we decide to move forward on that basis.

What do you think?

[REDACTED]  
Black Family Partners  
c/o Apollo Management  
9 W 57th Street  
New York NY 10019  
phone: [REDACTED]  
email: [REDACTED]

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On Sep 27, 2013, at 9:11 AM, Jeffrey Epstein <[jeevacation@gmail.com](mailto:jeevacation@gmail.com)> wrote:

lets prepare the new grats and pourover asap.

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