

GOLDBERGER CORN

° JOSEPH R. ATTERBURY

° † JACK A. GOLDBERGER

JASON S. WEISS

° Board Certified Criminal Trial Attorney

† Member of New Jersey & Florida Bars

May 10, 2007

[REDACTED]
Assistant United States Attorney
Office of the United States Attorney
Southern District of Florida
[REDACTED]

VIA HAND-DELIVERY

JEGE, Inc. ("JEGE") and Hyperion Air, Inc. ("Hyperion")

Dear Ms. [REDACTED]:

I write as counsel to the above noted entities to respond to the subpoenas dated April 24, 2007, served, respectively, on those entities. I understand from Gerald B. Lefcourt and Lilly Ann Sanchez, both counsel to Jeffrey Epstein, that as a result of a telephone conversation had amongst you, Mr. Lefcourt and Ms. Sanchez, you are now seeking documents reflecting:

1. Ownership of JEGE and Hyperion;
2. Assets of JEGE and Hyperion; and
3. Employees of JEGE and Hyperion.

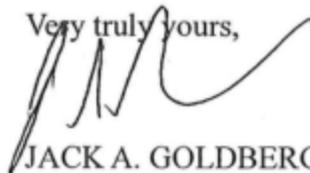
As I believe Mr. Lefcourt and Ms. Sanchez told you, JEGE and Hyperion are each wholly owned by Mr. Epstein. Enclosed is an IRS Form 2553 ("Election by a Small Business Corporation") filed by JEGE, showing that Mr. Epstein is the sole shareholder of that entity. A similar document was filed on behalf of Hyperion, but we have not been able to locate it. As soon as we do, we will forward it to you. I have instead enclosed a share certificate reflecting Mr. Epstein's ownership of 100 shares of Hyperion. I can also represent that I have examined the books and records of that company and state that no other shares have been issued. Thus, Mr. Epstein is the sole owner of Hyperion, as well.

As to the assets of these entities, both entities exist solely for the purpose of owning their respective aircraft. JEGE owns Mr. Epstein's Boeing 727 and Hyperion owns Mr. Epstein's Gulfstream G-IIB. To demonstrate this, enclosed are (i) the Certificate of Aircraft Registration and Standard Airworthiness Certificate for the Boeing 727, showing ownership by JEGE; and (ii) the Certificate of Aircraft Registration and Standard Airworthiness Certificate for the Gulfstream, showing ownership by Hyperion.

As to employees, each of JEGE and Hyperion pays crew costs for the crew members (whom we understand you have interviewed), as well as the costs of contract crew members whom JEGE or Hyperion may sporadically engage. Neither JEGE nor Hyperion employs any other crew members or other personnel.

Thank you for your cooperation in this matter. If you have any questions, please do not hesitate to call.

Very truly yours,



JACK A. GOLDBERGER

cc: SA Nesbitt [REDACTED], Federal Bureau of Investigation
Gerald B. Lefcourt, Esq.
Lilly Ann Sanchez, Esq.

REGISTRATION NOT TRANSFERABLE

UNITED STATES OF AMERICA

DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION
CERTIFICATE OF AIRCRAFT REGISTRATION

This certificate must be in the aircraft when operated.

NATIONALITY AND REGISTRATION MARK: **M 800UE** AIRCRAFT SERIAL NO.: **20115**

MANUFACTURER AND MANUFACTURER'S DESIGNATION OF AIRCRAFT: **BOEING**
 ICAO Aircraft Address Code: **59100961** 727-31

JERGE INC
103 FOULK RD STE 202
ATLANTIMONT DE 19803-3742

CORPORATION

It is certified that the above described aircraft has been entered on the register of the Federal Aviation Administration, United States of America, in accordance with the Certificate of Registration Act of 1926, and regulations thereunder.



This certificate is issued for registration purposes only and is not a certificate of title. The Federal Aviation Administration does not determine legal ownership or liability as between private parties.

DATE OF ISSUE: **January 25, 2001**
 U.S. Department of Transportation
 Federal Aviation Administration
 AC Form 8050-201/1/1/1 Separate previous editions

UNITED STATES OF AMERICA
 DEPARTMENT OF TRANSPORTATION-FEDERAL AVIATION ADMINISTRATION
STANDARD AIRWORTHINESS CERTIFICATE

| | | | |
|--|--|--|--------------------------------|
| 1 NATIONALITY AND REGISTRATION MARK N908JE | 2 MANUFACTURER AND MODEL BOEING 727-31 | 3 AIRCRAFT SERIAL NUMBER 20115 | 4 CATEGORY TRANSPORT |
|--|--|--|--------------------------------|

5 AUTHORITY AND BASIS FOR ISSUANCE

This certificate is issued pursuant to the Federal Aviation Act of 1958 and certifies that, as of the date of issuance, the aircraft was found to conform to the requirements of the applicable type design and standard drawings code as provided by Annex B to the Convention on International Civil Aviation, except as noted herein. Exceptions:

NONE

6 TERMS AND CONDITIONS

Unless stated otherwise, suspended, provided, or a restriction does not constitute endorsement by the Administrator. This certificate is issued in accordance with the provisions of the Federal Aviation Regulations, and all operations are performed in accordance with Parts 21, 23, and 25 of the Federal Aviation Regulations, as appropriate, and the aircraft is registered in the United States.

DATE OF ISSUANCE: **May 17 2001** FAA REGISTRATION NUMBER: **59100961** DESIGNATION NUMBER: **5017**
 JOHN A. DIAZ

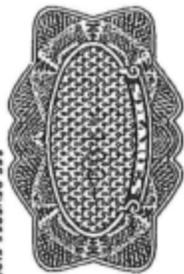
Any alteration, modification or repair of the aircraft must be performed by a person authorized by the Administrator and recorded in the aircraft log. This certificate must be displayed in the aircraft in accordance with applicable Federal Aviation Regulations.



INCORPORATED UNDER THE LAWS OF THE STATE OF DELAWARE

HYPERION AIR, INC.

TOTAL AUTHORIZED ISSUE
1,500 SHARES PAR VALUE \$,0001 EACH
COMMON STOCK



SEE REVERSE SIDE FOR
CERTAIN DEFINITIONS

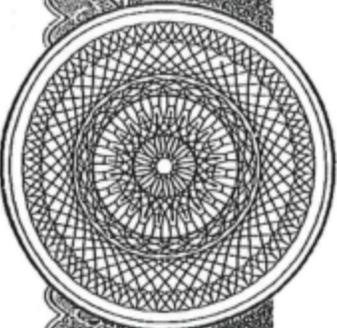
This is to Certify that Jeffrey E. Epstein is the owner of

One Hundred (100) fully paid and

non-assessable shares of the above Corporation transferable only on the books of the Corporation by the holder hereof in person or by duly authorized Attorney upon surrender of this Certificate properly endorsed.

Witness, the seal of the Corporation and the signatures of its duly authorized officers.

Dated: AS OF JULY 26, 1991



Election by a Small Business Corporation
(Under section 1362 of the Internal Revenue Code)

Department of the Treasury
Internal Revenue Service

▶ See Parts II and III on back and the separate instructions.
▶ The corporation may either send or fax this form to the IRS. See page 1 of the instructions.

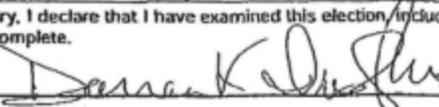
- Notes: 1. This election to be an S corporation can be accepted only if all the tests are met under Who may elect on page 1 of the instructions; all signatures in Parts I and III are originals (no photocopies); and the exact name and address of the corporation and other required form information are provided.
2. Do not file Form 1120S, U.S. Income Tax Return for an S Corporation, for any tax year before the year the election takes effect.
3. If the corporation was in existence before the effective date of this election, see Taxes an S corporation may owe on page 1 of the instructions.

Part I Election Information

| | | |
|---|--|---|
| Please Type or Print | Name of corporation (see instructions) JEGE, Inc. | B Date incorporated September 7, 2000 |
| | Number, street, and room or suite no. (if a P.O. box, see instructions.) 103 Foulk Road, Suite 202 | C State of Incorporation Delaware |
| | City or town, state, and ZIP code Wilmington, DE 19803 | |
| D Election is to be effective for tax year beginning (month, day, year) ▶ 31 / 07 / 01 | | |
| E Name and title of officer or legal representative who the IRS may call for more information Darren K. Indyke, Vice President | | F Telephone number of officer or legal representative () |
| G If the corporation changed its name or address after applying for the EIN shown in A above, check this box <input type="checkbox"/> | | |
| H If this election takes effect for the first tax year the corporation exists, enter month, day, and year of the earliest of the following: (1) date the corporation first had shareholders, (2) date the corporation first had assets, or (3) date the corporation began doing business | | |
| I Selected tax year: Annual return will be filed for tax year ending (month and day) ▶ December 31 If the tax year ends on any date other than December 31, except for an automatic 52-53-week tax year ending with reference to the month of December, you must complete Part II on the back. If the date you enter is the ending date of an automatic 52-53-week tax year, write "52-53-week year" to the right of the date. See Temporary Regulations section 1.441-2T(e)(3). | | |

| J Name and address of each shareholder, shareholder's spouse having a community property interest in the corporation's stock; and each tenant in common, joint tenant, and tenant by the entirety. (A husband and wife (and their estates) are counted as one shareholder in determining the number of shareholders without regard to the manner in which the stock is owned.) | K Shareholders' Consent Statement. Under penalties of perjury, we declare that we consent to the election of the above-named corporation to be an S corporation under section 1362(a) and that we have examined this consent statement, including accompanying schedules and statements, and to the best of our knowledge and belief, it is true, correct, and complete. We understand our consent is binding and may not be withdrawn after the corporation has made a valid election. (Shareholders sign and date below.) | | L Stock owned | | M Social security number or employer identification number (see instructions) | N Shareholder's tax year ends (month and day) |
|--|--|--|------------------|----------------|---|---|
| | | | Number of shares | Dates acquired | | |
| Jeffrey E. Epstein 6100 Red Hook Quarter Suite B-3 St. Thomas, USVI 00802 |  | | 100 | 1/1/01 | 090-44-3348 | 12/31 |
| | | | | | | |
| | | | | | | |
| | | | | | | |

Under penalties of perjury, I declare that I have examined this election including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of officer ▶  Title ▶ **Vice President** Date ▶ **1/24/01**

UNITED STATES OF AMERICA
DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION
STANDARD AIRWORTHINESS CERTIFICATE

| | | | |
|---|--|--|--------------------------------|
| 1 NATIONALITY AND REGISTRATION MARKS N909JE | 2 MANUFACTURER AND MODEL GULFSTREAM G1159B | 3 AIRCRAFT SERIAL NUMBER 151 | 4 CATEGORY TRANSPORT |
| 5 AUTHORITY AND BASIS FOR ISSUANCE This airworthiness certificate is issued pursuant to the Federal Aviation Act of 1958 and applies only to the class of aircraft, the class of which issued has been specified and found to conform to the type certificate or to be in condition for safe operation, and has been shown to meet the requirements of the applicable, appropriate and detailed airworthiness code of practice approved by the Convention of International Civil Aviation and associated flight, equipment, and other requirements. NONE | | | |
| 6 TERMS AND CONDITIONS Unless otherwise specified, this certificate is issued on the basis of information furnished to the Administrator, the certificate holder, or the manufacturer, as applicable, and is subject to the terms and conditions of the applicable airworthiness code of practice. This certificate must be displayed in the aircraft in accordance with applicable Federal Aviation Regulations. DATE OF ISSUANCE: R July 6 1989 AUTHORITY: JORNIA DIAZ REGISTRATION NUMBER: ASD-TSD0-17 | | | |
| RAA Form 8 (10-7-83) FAA Electronic Form 8130-2 FAA Form 8130-2 (12/88) | | | |

REGISTRATION NOT TRANSFERABLE

| | | |
|--|---|---|
| UNITED STATES OF AMERICA DEPARTMENT OF TRANSPORTATION - FEDERAL AVIATION ADMINISTRATION CERTIFICATE OF AIRCRAFT REGISTRATION | | This certificate must be in the aircraft when operated. |
| NATIONALITY AND REGISTRATION MARKS N909JE | AIRCRAFT SERIAL NO. 151 | |
| MANUFACTURER AND MANUFACTURER'S DESIGNATION OF AIRCRAFT GULFSTREAM AEROSPACE G1159B ICAO Aircraft Address Code: 53110550 | | |
| ISSUED TO HYPERION AIR INC 103 FOULK RD STE 202 WILMINGTON DE 19808-8742 | This certificate is issued for registration purposes only and is not a certificate of title. The Federal Aviation Administration does not determine rights of ownership as between private persons. | |
| | CORPORATION It is certified that the above described aircraft has been entered on the register of the Federal Aviation Administration, United States of America, in accordance with the Convention on International Civil Aviation dated December 7, 1944, and with the Federal Aviation Act of 1958, and registrations issued thereunder. | |
| DATE OF ISSUANCE March 15, 1994 | ADMINISTRATOR  | |
| U.S. Department of Transportation Federal Aviation Administration | | |
| AC Form 8050-60 (3/7) Supersedes previous editions | | |



U.S. Department of Justice

*United States Attorney
Southern District of Florida*

*500 South Australian Ave., Suite 400
West Palm Beach, FL 33401
(561) 820-8711
Facsimile: (561) 820-8777*

May 15, 2007

VIA FACSIMILE

Jack A. Goldberger, Esq.
Atterbury, Goldberger & Weiss, P.A.
One Clearlake Centre, Suite 1400
250 Australian Ave S.
West Palm Beach, FL 33401-5015

Re: Subpoenas to JEGE, Inc. and Hyperion Air, Inc.

Dear Mr. Goldberger:

It was a pleasure speaking with you today. As we discussed, the deadlines for complying with the subpoenas to JEGE, Inc. and Hyperion Air, Inc. have been extended to May 29, 2007. If there are any categories for which no documents exist, please ask the Custodian of Records to provide a certificate of nonexistence of records.

Also, following our conversation I received a voicemail from Lilly Ann Sanchez addressing the subpoenas. Since you have provided a written statement that you represent JEGE and Hyperion, I will assume that you alone serve as their counsel unless you tell me otherwise. With that in mind, pursuant to Rule 6(e), I do not intend to discuss matters related to these subpoenas with other attorneys.

Thank you again for your assistance.

Sincerely,

R. Alexander Acosta
United States Attorney

By: [REDACTED]

Assistant United States Attorney

cc: [REDACTED]

*** TX REPORT ***

TRANSMISSION OK

TX/RX NO 4676
CONNECTION TEL 8358691
SUBADDRESS
CONNECTION ID
ST. TIME 05/15 16:57
USAGE T 00'24
PGS. SENT 2
RESULT OK

United States Attorney's Office
Southern District of Florida
500 S. Australian Ave., Suite 400
West Palm Beach, FL 33401-6235



DATE: 5/15/07

TO: Jack Goldberger, Esq.

ORGANIZATION: _____

FAX #: _____

SUBJECT: JEGE & HYPERION

FROM: _____

NUMBER OF PAGES, INCLUDING THIS PAGE: 2

COMMENTS:

United States Attorney's Office
Southern District of Florida
500 S. Australian Ave., Suite 400
West Palm Beach, FL 33401-6235



DATE: 5/15/07

TO: Jack Goldberger, Esq.

ORGANIZATION: _____

FAX #: 561 835-8691

SUBJECT: JEGE & HYPERION

FROM: 

NUMBER OF PAGES, INCLUDING THIS PAGE: 2

COMMENTS:

- Original document: _____ To follow via regular mail
_____ To follow via Federal Express
_____ To follow via hand delivery
X _____ Nothing to follow, FAX = original



U.S. Department of Justice

United States Attorney
Southern District of Florida

[REDACTED]
[REDACTED]-6235
Tel: (561) 820-8711
Fax: (561) 820-8777

May 14, 2007

VIA HAND DELIVERY

Jack A. Goldberger, Esq.
Atterbury, Goldberger & Weiss, P.A.
One Clearlake Centre, Suite 1400
250 Australian Avenue South
West Palm Beach, FL 33401-5015

Dear Mr. Goldberger:

Thank you for your letter of May 10, 2007, and the documents attached thereto. I have enclosed another copy of the grand jury subpoenas that were provided to Bruce Lyons, former counsel for Hyperion and JEGE, on April 25, 2007. The time for responding has passed, so please provide the requested documents as soon as possible. Please also have the Custodians of Records of the Corporations complete the Business Records Certifications and Inventory Forms and return everything to Special [REDACTED] [REDACTED] at the Federal Bureau of Investigation, 505 South Flagler Drive, Suite 500, West Palm Beach, FL 33401-5933.

Thank you for your assistance with this matter.

Sincerely,

R. ALEXANDER ACOSTA

[REDACTED]

Enclosures

cc: Special [REDACTED] E. Nesbitt [REDACTED], FBI

Atterbury Goldberger & Weiss, P.A.
250 Australian Avenue South
Suite #1400
West Palm Beach, FL 33401
(561) 659-8300; fax (561) 835-8691

FAX TRANSMITTAL COVER SHEET

DATE: May 17, 2007
TO: Ann Marie C. Villafana, Esq.
FROM: (561) 802-1787
REMARKS: JEGE, Inc. & Hyperion Air, Inc.
TOTAL PAGES: 2, including cover sheet

*AMENDED TO INCLUDE GERRY B. LEFLOUNT!
PLEASE DISREBARD FIRST LETTER.*

***** PLEASE NOTE - CONFIDENTIALITY WARNING *****

THIS MESSAGE IS INTENDED FOR THE USE OF THE INDIVIDUAL OR ENTITY TO WHICH IT IS ADDRESSED AND MAY CONTAIN INFORMATION THAT IS PRIVILEGED, CONFIDENTIAL AND EXEMPT FROM DISCLOSURE UNDER APPLICABLE LAW. If the reader of this message is not the intended recipient or the employee or [REDACTED] responsible for delivering the message to the intended recipient, you are hereby notified that any dissemination, distribution or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone, and return the original message to us at the above address via the U.S. Postal Mail Service. Thank you for your cooperation.

JOSEPH R. ATTERBURY

JACK A. GOLDBERGER

JASON S. WEISS

Board Certified Criminal Trial Attorney
Member of New Jersey & Florida Bars

May 17, 2007

A. Marie Villafaña, Esq.
Assistant United States Attorney
Office of the United States Attorney
Southern District of Florida
[REDACTED]

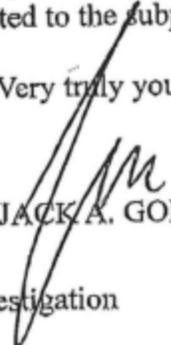
RE: *JEGE, Inc. ("JEGE") and Hyperion Air, Inc. ("Hyperion")*

Dear Ms. Villafaña:

Thank you very much for your letter dated May 15, 2007 concerning the subpoenas issued to JEGE, Inc. and Hyperion Air, Inc., along with your agreement to extend compliance deadlines until May 29, 2007. I apologize for any confusion concerning representation created by my letter to you of May 10, 2007 on behalf of the corporations, and the subsequent telephone call you received from Lilly Ann Sanchez, also on behalf of the corporations.

Please be advised that I am working with Lilly Ann Sanchez and Gerald B. Lefcourt in regard to these subpoenas. Accordingly, please feel free to speak to or communicate with myself, Ms. Sanchez and/or Mr. Lefcourt concerning matters related to the subpoenas.

Very truly yours,


JACK A. GOLDBERGER

cc: S [REDACTED], Federal Bureau of Investigation
Lilly Ann Sanchez, Esq.
Gerald B. Lefcourt, Esq.

One Clearlake Centre, Suite 1400 250 Australian Avenue South West Palm Beach, FL 33401

p 561.659.8300 f 561.835.8691 www.agwpa.com

Atterbury Goldberger & Weiss, P.A.
250 Australian Avenue South
Suite #1400
West Palm Beach, FL 33401
(561) 659-8300; fax (561) 835-8691

FAX TRANSMITTAL COVER SHEET

DATE: May 17, 2007
TO: Ann Marie C. Villafana, Esq.
FROM: (561) 802-1787
REMARKS: JEGE, Inc. & Hyperion Air, Inc.
TOTAL PAGES: 2, including cover sheet

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JOSEPH R. ATTERBURY

JACK A. GOLDBERGER

JASON S. WEISS

† Board Certified Criminal Trial Attorney
‡ Member of New Jersey & Florida Bars

May 17, 2007

A. Marie Villafaña, Esq.
Assistant United States Attorney
Office of the United States Attorney
Southern District of Florida
[REDACTED]

RE: *JEGE, Inc. ("JEGE") and Hyperion Air, Inc. ("Hyperion")*

Dear Ms. Villafaña:

Thank you very much for your letter dated May 15, 2007 concerning the subpoenas issued to JEGE, Inc. and Hyperion Air, Inc., along with your agreement to extend compliance deadlines until May 29, 2007. I apologize for any confusion concerning representation created by my letter to you of May 10, 2007 on behalf of the corporations, and the subsequent telephone call you received from Lilly Ann Sanchez, also on behalf of the corporations.

Lilly Ann Sanchez and I represent the corporations in regard to these subpoenas. Accordingly, please feel free to speak to or communicate with either Ms. Sanchez or myself concerning matters related to the subpoenas.

Very truly yours,

JACK A. GOLDBERGER

cc: SA Nesbitt [REDACTED], Federal Bureau of Investigation
Lilly Ann Sanchez, Esq.

One Clearlake Centre, Suite 1400 250 Australian Avenue South West Palm Beach, FL 33401

p 561.659.8300 f 561.835.8691 www.agwpa.com