

LAW OFFICES OF
GERALD B. LEFCOURT, P.C.
A PROFESSIONAL CORPORATION
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June 12, 2007

BY FEDERAL EXPRESS

[REDACTED]
Assistant United States Attorney
Office of the United States Attorney
Southern District of Florida
500 South Australian Avenue, Suite 400
West Palm Beach, Florida 33401

Subpoenas dated May 31, 2007, to J. Epstein Virgin Islands Foundation, Inc., J. Epstein & Co., Inc.; Epstein Interests; and Financial Trust Company, Inc.

Dear Ms. [REDACTED]:

I write to respond to the subpoenas served on the above entities all dated May 31, 2007. Each of the subpoenas has a substantively identical Attachment to Subpoena describing the documents requested.

Be advised that J. Epstein & Co., Inc., executed a certificate of dissolution in December 2000 and therefore could not have any documents responsive to the subpoena. Please be further advised that no entity has any documents responsive to Request Nos. 1, 3, 4 and 5. We are still in the process of ascertaining whether documents responsive to Request No. 2 exist, and will provide them to you, assuming they do exist, as soon as we are able to do so. Finally, we have enclosed for your review all documents we believe to be responsive to Request No. 6, including a schedule of the corporate directors, board members and shareholders of each entity, to the extent the question is applicable to each entity.

The documents provided bear the following production numbers, which we note were placed on said documents for control purposes only and do not appear on the documents in the normal course:

Schedule of Corporate Directors, Board Members, Shareholders
J. Epstein Virgin Islands Foundation, Inc.

JEVIF 0001

[REDACTED], Esq.
Assistant United States Attorney
Office of the United States Attorney
Southern District of Florida
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IRS Form 1096 J. Epstein Virgin Islands Foundation, Inc. 2004	JEVIF 0002
IRS Form 1099 J. Epstein Virgin Islands Foundation, Inc. 2004	JEVIF 0003
IRS Form 1096 J. Epstein Virgin Islands Foundation, Inc. 2003	JEVIF 0004
IRS Form 1099 J. Epstein Virgin Islands Foundation, Inc. 2003	JEVIF 0005
Schedule of Corporate Directors, Board Members, Shareholders	
Epstein Interests	EI 0001
IRS Forms W2 Epstein Interests 2006	EI 0002-0003
IRS Form W2 Epstein Interests 2005	EI 0004
IRS Form 1096 Epstein Interests 2005	EI 0005
IRS Form 1099 Epstein Interests 2005	EI 0006
Schedule of Corporate Directors, Board Members, Shareholders	
Financial Trust Co., Inc.	FTC 0001
IRS Form W3 Financial Trust Co., Inc. 2006	FTC 0002
IRS Forms W2 Financial Trust Co., Inc. 2006	FTC 0003-0008
IRS Form W3 Financial Trust Co., Inc. 2005	FTC 0009
IRS Forms W2 Financial Trust Co., Inc. 2005	FTC 0010-0015
IRS Form W3 Financial Trust Co., Inc. 2004	FTC 0016
IRS Forms W2 Financial Trust Co., Inc. 2004	FTC 0017-0022
IRS Form W3 Financial Trust Co., Inc. 2003	FTC 0023
IRS Forms W2 Financial Trust Co., Inc. 2003	FTC 0024-0030
IRS Form 1096 Financial Trust Co., Inc. 2006	FTC 0031
IRS Forms 1099 Financial Trust Co., Inc. 2006	FTC 0032-0033
IRS Form 1096 Financial Trust Co., Inc. 2005	FTC 0034
IRS Forms 1099 Financial Trust Co., Inc. 2005	FTC 0035-0036
IRS Form 1096 Financial Trust Co., Inc. 2004	FTC 0037
IRS Forms 1099 Financial Trust Co., Inc. 2004	FTC 0038-0041
IRS Form 1096 Financial Trust Co., Inc. 2003	FTC 0042
IRS Forms 1099 Financial Trust Co., Inc. 2003	FTC 0043-0045

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A. [REDACTED]
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If you have any questions, please do not hesitate to call.

Very truly yours,

Gerald B. Lefcourt

cc: Special Agent [REDACTED]
Lilly Ann Sanchez, Esq.

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