

Freedom Air International, Inc.  
EIN:13-4109791  
c/o George V. Delson Associates  
885 2<sup>nd</sup> Avenue  
New York New York 10017

**CONSENT TO TREAT THE 2011 TAXABLE YEAR AS IF IT CONSISTED OF 2  
TAX YEARS, THE FIRST OF WHICH ENDS ON THE DATE OF  
TERMINATION OF AFFECTED SHAREHODER'S ENTIRE INTEREST**

FSF, LLC, EIN 66-0719849, a single member limited liability company disregarded as a separate entity from its sole member, Jeffrey E Epstein, social security number 090-44-3348, whose address is 6100 Red Hook Quarter, Suite B3, St. Thomas, USVI 00802, as an affected shareholder of Freedom Air International, Inc., during the 2011 taxable year, pursuant to Treasury Regulation §1.1377-1(b), consents to Freedom Air International, Inc.'s election under §1377(a)(2) to treat the 2011 taxable year as separate taxable years for all affected shareholders for purposes of allocating items of income, loss, deduction and credit.

Pursuant to the requirements of Regulation Section 1.1362-6(b), the following information is submitted:

Number of Shares of stock owned at 7/21/11	100
% of stock issued and outstanding	100%
Date acquired	07/21/11
Shareholder's taxable year ends	12/31

Under penalties of perjury, I declare that I have examined the statements made herein and, to the best of my knowledge and belief, the same are true, correct and complete.

\_\_\_\_\_  
(Signature)

\_\_\_\_\_  
(Date)