

OFFICE COPY

# George V. Delson Associates

One Dag Hammarskjold Plaza @ 885 Second Avenue • New York, New York 10017

July 25, 2011

Department of the Treasury  
IRS, Detroit Computing Center  
PO Box 33107  
Detroit, MI 48232-0107

Attention: Cecil M Marshall

Re: Epstein, Jeffrey E.  
TIN: 090443348  
Form: TD F 90-22.1  
Calendar year: 2009  
DCN: 20101021223560

We are the accountants for the above named taxpayer and prepared the subject return. Your communication, dated July 14, 2011, (copy enclosed) has been referred to the writer for attention.

Please find enclosed an annotated copy of the facsimile of Form TD F 90-22.1 so enclosed with your letter. The added text entered on page 002, Part II for account type "C" is "brokerage and securities." Please be advised that Parts III, IV and V of Form TD F 90-22.1 are not applicable.

Kindly acknowledge receipt by signing the enclosed copy of this letter and returning same in the envelope provided.

Cordially yours,

Paul Evans, CPA



DEPARTMENT OF THE TREASURY  
 IRS, Detroit Computing Center  
 P. O. Box 33107  
 Detroit, MI 48232-5107

Document Control Number  
 (DCN): 20101821223560

005891.890657.0034.001 2 MB 0.515 1022  
 [Barcode]

If you have questions  
 regarding this matter,  
 refer to the above  
 Document Control Number

Date of Notice:  
 JULY 14, 2011

Taxpayer Identifying  
 Number: 090443348

Contact: Correspondence  
 Unit  
 Call: (313) 234-1493  
 Hours: 7:30 am - 2:30 pm  
 EST

EPSTEIN, JEFFREY E  
 6100 RED HOOK QTR STE 3B  
 ST THOMAS VI 00802

005891

Dear Sir or Madam:

We find that some of the required information is incomplete, incorrect, or illegible on the Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts, which was previously filed.

Please review the item(s) identified on the last page and complete or correct the necessary information on the enclosed computer generated facsimile of the form. Return the corrected/completed facsimile to us within 30 days of the date on this letter. Do not send a new form.

If you have any questions about this letter, write to the Detroit Computing Center [redacted], Box 33107, Detroit, MI 48232-5107 or call the number shown in the heading of this letter. Thank you for your cooperation.

Sincerely yours,

*Cecil K. Marshall*

Cecil K. Marshall  
 Department Manager  
 Edit and Error Resolution

PLEASE RETURN ALL MATERIAL  
 WITH YOUR REPLY - ADDRESS  
 BELOW MUST APPEAR IN WINDOW  
 OF RETURN ENVELOPE

Enclosures:  
 Facsimile of Form TD F 90-22.1  
 Return Envelope

NOTE  
 RETURN ADDRESS IS BELOW

DEPARTMENT OF THE TREASURY  
 IRS, Detroit Computing Center  
 [redacted] Box 33107  
 Detroit, Michigan 48232-5107  
 [Barcode]

004862

WE NEED THE FOLLOWING INFORMATION:

PAGE 002, PART II (03):  
TYPE OF ACCOUNT IS "C" BUT OTHER TEXT IS NOT ENTERED IN PART II, III, IV OR V



005091

004865

TD F 90-22.1

(Rev. October 2008)  
Department of the Treasury  
Do not use previous editions of  
this form after  
December 31, 2008

**REPORT OF FOREIGN BANK  
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

20101821223560

OMB No. 1505-0009

1 This Report is for Calendar  
Year Ended 12/31

2009  
Amended

**Part I Filer Information**

2 Type of Filer

a  Individual b  Partnership c  Corporation d  Consolidated e  Fiduciary or Other - Enter type

3 U.S. Taxpayer Identification Number  
090443348

4 Foreign Identification (Complete only if Item 3 is not applicable.)

5 Individual's Date of Birth  
01/20/1953

If filer has no U.S. Identification  
Number complete Item 4.

a Number

b Country of Issue

c Type:  Passport  Other

6 Last Name or Organization Name  
EPSTEIN

7 First Name  
JEFFREY

8 Middle Initial  
E

9 Address (Number, Street, and Apt. or Suite No.)  
6100 RED HOOK QTR STE 3B

10 City  
ST THOMAS

11 State  
VI

12 Zip/Postal Code  
00802

13 Country  
US

14 Does the filer have a financial interest in 25 or more financial accounts

Yes If Yes enter total number of accounts

(If Yes is checked, do not complete Part II or Part III, but retain records of this information)

No

**Part II Information on Financial Account(s) Owned Separately**

15 Maximum value of account during calendar year reported

16 Type of account a  Bank b  Securities c  Other - Enter type below

17 Name of financial institution with which account is held

18 Account number or other designation

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

20 City

21 State, if known

22 Zip/Postal Code, if known

23 Country

**Signature**

44 Filer Signature  
SIGNATURE PRESENT

45 Filer Title, if not reporting a personal account

46 Date  
06/20/2010

File this form with: U.S. Department of the Treasury, Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR Chapter X). No report is required if the aggregate value of the accounts did not exceed \$10,000.

Cal No. 12996D

Form TD F 90-22-1 (Rev. 10-2008)



Part III Continued-Information on Financial Account(s) Owned Separately

Form TD F 00-22.1

Complete a Separate Block for Each Account Owned Separately

Page Number

This side can be copied as many times as necessary in order to provide information on all accounts.

002 of 002

1 Filing for calendar year 2009	3-4 Check appropriate identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 090443348	5 Last Name or Organization Name EPSTEIN
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15 Maximum value of account during calendar year reported 990,733	16 Type of account a <input type="checkbox"/> Bank b <input checked="" type="checkbox"/> Securities c <input type="checkbox"/> Other-Enter type below
--	---

17 Name of Financial Institution with which account is held HSBC PRIVATE BK SA
---

18 Account number or other designation 1207997	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held PO BOX 3580
---	--

20 City GENEVA 3	21 State, if known	22 Zip/Postal Code, if known CH1211	23 Country SZ
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15 Maximum value of account during calendar year reported 3,802,298	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other-Enter type below brokerage and securities
--	---

17 Name of Financial Institution with which account is held HSBC PRIVATE BK SA
---

18 Account number or other designation 4093	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held PO BOX 3580
--	--

20 City GENEVA 3	21 State, if known	22 Zip/Postal Code, if known CH1211	23 Country SZ
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15 Maximum value of account during calendar year reported	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other-Enter type below
---	--

17 Name of Financial Institution with which account is held
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18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held
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20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
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17 Name of Financial Institution with which account is held
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18 Account number or other designation	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held
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20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
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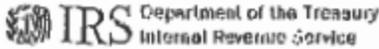
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20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
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DEPARTMENT OF THE TREASURY  
 IRS, Detroit Computing Center  
 P. O. Box 33107  
 Detroit, MI 48232-5107

Document Control Number  
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If you have questions  
 regarding this matter,  
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Date of Notice:  
 JULY 14, 2011

Taxpayer Identifying  
 Number: 090443348

Contact: Correspondence  
 Unit  
 Call: (313) 234-1493  
 Hours: 7:30 am - 2:30 pm  
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EPSTEIN, JEFFREY E  
 6100 RED HOOK QTR STE 3B  
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Sincerely yours,

Cecil K. Marshall  
 Department Manager  
 Edit and Error Resolution

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 IRS, Detroit Computing Center  
 Box 33107  
 Detroit, Michigan 48232-5107  
 |||...|||

004862

TD F 90-22.1

(Rev. October 2008)  
Department of the Treasury  
Do not use previous editions of  
this form after  
December 31, 2008

**REPORT OF FOREIGN BANK  
AND FINANCIAL ACCOUNTS**

Do NOT file with your Federal Tax Return

20101821223560

OMB No. 1508-0009

1 This Report is for Calendar  
Year Ended 12/31

2009  
Amended

**Part I** Filer Information

2 Type of Filer

a  Individual b  Partnership c  Corporation d  Consolidated e  Fiduciary or Other -- Enter type

3 U.S. Taxpayer Identification Number  
090443348

4 Foreign Identification (Complete only if Item 3 is not applicable.)

5 Individual's Date of Birth  
01/20/1953

If filer has no U.S. Identification  
Number complete Item 4.

a Number b Country of Issue  
c Type:  Passport  Other

6 Last Name or Organization Name  
EPSTEIN

7 First Name  
JEFFREY

8 Middle Initial  
E

9 Address (Number, Street, and Apt. or Suite No.)  
6100 RED HOOK QTR STE 3B

10 City  
ST THOMAS

11 State  
VI

12 Zip/Postal Code  
00802

13 Country  
US

14 Does the filer have a financial interest in 25 or more financial accounts

Yes If Yes enter total number of accounts  
(If Yes is checked, do not complete Part II or Part III, but retain records of this information)  
 No

**Part II** Information on Financial Account(s) Owned Separately

15 Maximum value of account during calendar year reported

16 Type of account a  Bank b  Securities c  Other--Enter type below

17 Name of Financial Institution with which account is held

18 Account number or other designation

19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held

20 City

21 State, if known

22 Zip/Postal Code, if known

23 Country

**Signature**

44 Filer Signature  
SIGNATURE PRESENT

45 Filer Title, if not reporting a personal account

46 Date  
06/20/2010

File this form with: U.S. Department of the Treasury, Box 32621, Detroit, MI 48232-0621

This form should be used to report a financial interest in, signature authority, or other authority over one or more financial accounts in foreign countries, as required by the Department of the Treasury Regulations (31 CFR Chapter X). No report is required if the aggregate value of the accounts did not exceed \$10,000.

Cat No. 12996D

Form TD F 90-22-1 (Rev. 10-2008)

\*\*\* FACSIMILE \*\*\* 004863

Part II: Continued-Information on Financial Account(s) Owned Separately

Form TDF 90-22.1

Complete a Separate Block for Each Account Owned Separately

Page Number

This side can be copied as many times as necessary in order to provide information on all accounts.

002 of 002

1 Filing for calendar year 2009	3-4 Check appropriate identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: 090443348	5 Last Name or Organization Name EPSTEIN
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15 Maximum value of account during calendar year reported 990,733	16 Type of account a <input type="checkbox"/> Bank b <input checked="" type="checkbox"/> Securities c <input type="checkbox"/> Other--Enter type below
--	--

17 Name of Financial Institution with which account is held HSBC PRIVATE BK SA	
---	--

18 Account number or other designation 1207997	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held PO BOX 3580		
---	--	--	--

20 City GENEVA 3	21 State, if known	22 Zip/Postal Code, if known CH1211	23 Country SZ
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15 Maximum value of account during calendar year reported 3,802,298	16 Type of account a <input type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input checked="" type="checkbox"/> Other--Enter type below
--	--

17 Name of Financial Institution with which account is held HSBC PRIVATE BK SA	
---	--

18 Account number or other designation 4093	19 Mailing Address (Number, Street, Suite Number) of financial institution in which account is held PO BOX 3580		
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20 City GENEVA 3	21 State, if known	22 Zip/Postal Code, if known CH1211	23 Country SZ
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20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
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WE NEED THE FOLLOWING INFORMATION:

PAGE 002, PART II (03):  
TYPE OF ACCOUNT IS "C" BUT OTHER TEXT IS NOT ENTERED IN PART II, III, IV OR V



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