

TD F 90-22.1

(Rev. March 2011)
Department of the Treasury

Do not use previous editions of this form

REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

OFFICE COPY

OMB No. 1545-2038

This Report is for Calendar Year Ended 12/31

2010

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

[REDACTED]

4 Foreign identification (Complete only if item 3 is not applicable)

a Type: Passport Other _____

5 Individual's Date of Birth MM/DD/YYYY

1/20/1953

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

b Number _____ c Country of Issue _____

6 Last Name or Organization Name

EPSTEIN

7 First Name

JEFFREY E.

8 Middle Initial

9 Address (Number, Street, and Apartment or Suite Number)

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 in 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

Signed by Client

45 Filer Title, if not reporting a personal account

46 Date (MM/DD/YYYY)

File this form with: U.S. Department of the Treasury, P.O. 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 1010.350 (formerly 31 CFR 103.24). No report is required if the aggregate value of the accounts did not exceed \$10,000. See Instructions For Definitions.

PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

Pursuant to the requirements of Public Law 93-579 (Privacy Act of 1974), notice is hereby given that the authority to collect information on TD F 90-22.1 in accordance with 5 USC 552a (e) is Public Law 91-508; 31 USC 5314; 5 USC 301; 31 CFR 1010.350 (formerly 31 CFR 103.24).

The principal purpose for collecting the information is to assure maintenance of reports where such reports or records have a high degree of usefulness in criminal, tax, or regulatory investigations or proceedings. The information collected may be provided to those officers and employees of any constituent unit of the Department of the Treasury who have a need for the records in the performance of their duties. The records may be referred to any other department or agency of the United States upon the request of the head of such department or agency for use in a criminal, tax, or regulatory investigation or proceeding. The information collected may also be provided to appropriate state, local, and foreign law enforcement and regulatory personnel in the performance of their official duties. Disclosure of this information is mandatory. Civil and criminal penalties, including in certain circumstances a fine of not more than \$500,000 and imprisonment of not more than five years, are provided for failure to file a report, supply information, and for filing a false or fraudulent report. Disclosure of the Social Security number is mandatory. The authority to collect is 31 CFR 1010.350 (formerly 31 CFR 103.24). The Social Security number will be used as a means to identify the individual who files the report.

The estimated average burden associated with this collection of information is 20 minutes per respondent or record keeper, depending on individual circumstances. Comments regarding the accuracy of this burden estimate, and suggestions for reducing the burden should be directed to the Internal Revenue Service, Bank Secrecy Act Policy, 5000 Ellin Road C-3-242, Lanham MD 20706.

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

Form TD F 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.

2 of 4

1 Filing for calendar year <u>2010</u>	3-4 Check appropriate identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: [REDACTED]	6 Last Name or Organization Name EPSTEIN	
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 in which account is held HSBC Private Bank SA			
18 Account number or other designation [REDACTED]	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 CH-1211	23 Country Switzerland
15 Maximum value of account during calendar year reported 3,802,298.	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 in which account is held HSBC Private Bank SA			
18 Account number or other designation [REDACTED]	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 CH-1211	23 Country Switzerland
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 in 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
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 in 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
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 in 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
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 in 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
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 in which account is held			

Part III Information on Financial Account(s) Owned Jointly

Form TD F 90-22.1

Complete a Separate Block for Each Account Owned Jointly

Page Number

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

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1 Filing for calendar year 2010	3-4 Check appropriate identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: [REDACTED]	6 Last Name or Organization Name EPSTEIN
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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 in 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
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20 City	21 State, if known	22 Zip/Postal Code, if known	23 Country
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24 Number of joint owners for this account	25 Taxpayer Identification Number of principal joint owner, if known. See instructions.
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26 Last Name or Organization Name of principal joint owner	27 First Name of principal joint owner, if known	28 Middle initial, if known
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29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known
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30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known
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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 in 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
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24 Number of joint owners for this account	25 Taxpayer Identification Number of principal joint owner, if known. See instructions.
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26 Last Name or Organization Name of principal joint owner	27 First Name of principal joint owner, if known	28 Middle initial, if known
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29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known
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30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known
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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 in 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
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24 Number of joint owners for this account	25 Taxpayer Identification Number of principal joint owner, if known. See instructions.
--	---

26 Last Name or Organization Name of principal joint owner	27 First Name of principal joint owner, if known	28 Middle initial, if known
--	--	-----------------------------

29 Address (Number, Street, Suite or Apartment) of principal joint owner, if known
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30 City, if known	31 State, if known	32 Zip/Postal Code, if known	33 Country, if known
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Part IV Information on Financial Account(s) Where Filer has Signature Authority but No Financial Interest in the Account(s)

Form TD F 90-22.1

Page Number

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Complete a Separate Block for Each Account

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

1 Filing for calendar year 2010	3-4 Check appropriate identification Number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign Identification Number Enter identification number here: [REDACTED]	6 Last Name or Organization Name EPSTEIN
--	--	---

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

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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34 Last Name or Organization Name of Account Owner	35 Taxpayer Identification Number of Account Owner
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36 First Name	37 Middle Initial	38 Address (Number, Street, and Apartment or Suite No.)
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39 City	40 State	41 Zip/Postal Code	42 Country
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43 Filer's Title with this Owner

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

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
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34 Last Name or Organization Name of Account Owner	35 Taxpayer Identification Number of Account Owner
--	--

36 First Name	37 Middle Initial	38 Address (Number, Street, and Apartment or Suite No.)
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39 City	40 State	41 Zip/Postal Code	42 Country
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43 Filer's Title with this Owner

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
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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
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34 Last Name or Organization Name of Account Owner	35 Taxpayer Identification Number of Account Owner
--	--

36 First Name	37 Middle Initial	38 Address (Number, Street, and Apartment or Suite No.)
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39 City	40 State	41 Zip/Postal Code	42 Country
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43 Filer's Title with this Owner