

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: [REDACTED]
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

Telephone [REDACTED] • Fax [REDACTED] • E-mail [REDACTED]

EFTA00617048



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 NB 0.515 1022



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

Date of Notice:
 JULY 14, 2011

Taxpayer Identifying Number: [REDACTED]

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 P.O. 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
 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
 P.O. Box 33107
 Detroit, Michigan 48232-5107

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



005691

004865



REPORT OF FOREIGN BANK
AND FINANCIAL ACCOUNTS

Do NOT file with your Federal Tax Return

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

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

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

a Number b Country of Issue
c Type: Passport Other

5 Individual's Date of Birth

01/20/1953

6 Last Name or Organization Name

005891 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 Identification Number (or other 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, 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 Chapter X). No report is required if the aggregate value of the accounts did not exceed \$10,000.



Part II: 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.

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: 098443348	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 [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 CH1211	23 Country SZ
---------------------	--------------------	--	------------------

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
--	--

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

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