

From: Harry Beller <[REDACTED]>
To: Jeffrey Epstein <jeevacation@gmail.com>
Subject: RESPONSE REQUIRED - 2013 Fortress Value Recovery Fund I LLC Composite Return Elections & State Withholding
Date: Tue, 28 Jan 2014 15:37:04 +0000

Jeffrey

In the past pursuant to George Delson, Jeepers Inc., Never elected to be included in the composite state tax return filing. He was concerned that by being included in the composite filings we may incur NYS residency issues.

In the past you did not want to be included in the composite filings and instructed me NOT to respond to this email regarding our election not to be included.

Should I again not respond to this email.

Thanks

Harry

Dear Jeepers Inc.,

This email pertains to your investment in Fortress Value Recovery Fund I LLC ("the Fund"). Its purpose is to alert you to potential state income tax filings since the Fund expects to file state tax returns in multiple jurisdictions, and to report state source income in those jurisdictions. As an investor, you may be eligible to elect and participate in a state composite tax return.

If you are eligible and choose to participate in the composite returns, please **click** on the link below to make your composite elections.

If you do not wish to participate in the composite tax returns, please **click** on the link below and select "I do not elect to participate in composite tax returns for this Fund".

Regardless of your participation in the composite returns, you will be asked to confirm your entity type for tax reporting purposes and address/residency information via the website link below. Your response will assist us in making any nonresident state withholding payments, if required.

<https://compositetax.fortress.com/main.aspx?id=VRFP8PX6SP>

Please note that Microsoft Internet Explorer® or similar browser software and a PDF reader (e.g., Adobe®Reader®) are required to access, print and retain the Composite Return Election Form. Please be advised that the website is best viewed using Microsoft Internet Explorer® version 7 or later.

If you choose to participate in the composite returns, upon completion of your online submission, please print, sign and return your system generated Composite Return Election Form by mail to Nicole Higgins at 1345 Avenue of the Americas, 47th Floor, New York, NY 10105, by February 21st, 2014.

Please note, in order to timely file and remit the proper state tax payments, we **cannot** accept submissions or changes after February 21st, 2014.

Please do not hesitate to contact Nicole Higgins at [REDACTED] or Roman Mendoza at [REDACTED] with any questions.