

**From:** Richard Joslin <[REDACTED]>  
**To:** Jeffrey Epstein <jeevacation@gmail.com>  
**Subject:** Fwd: we're calling the sales tax guy at 6:30 pm - I'll come to your office  
**Date:** Wed, 03 Jun 2015 01:15:00 +0000

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Begin forwarded message:

**From:** Brad Wechsler <[REDACTED]>  
**Date:** June 2, 2015 at 7:49:41 PM EDT  
**To:** Heather Gray <[REDACTED]>  
**Cc:** Richard Joslin <[REDACTED]>  
**Subject:** Re: we're calling the sales tax guy at 6:30 pm - I'll come to your office  
**Reply-To:** Brad Wechsler <[REDACTED]>

Excellent; rich you will let jeffrey know, I assume. See u tomorrow.  
Sent from my Verizon Wireless BlackBerry

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**From:** Heather Gray <[REDACTED]>  
**Date:** Tue, 2 Jun 2015 23:17:26 +0000  
**To:** Brad Wechsler <[REDACTED]>  
**Cc:** Richard Joslin <[REDACTED]>  
**Subject:** FW: we're calling the sales tax guy at 6:30 pm - I'll come to your office

Just an FYI, Brad, the lawyer we spoke with is Richard Leavy at Sidley – he's the guy that Rick Bronstein recommended to us. I had spoken with him last week about sales tax on art and he seems very qualified. I spoke with him earlier today to have him send us an engagement letter and he mentioned that he also had experience with yachts and planes, so he seemed like the right person to speak with on the BJA V question.

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**From:** Richard Joslin  
**Sent:** Tuesday, June 02, 2015 7:07 PM  
**To:** Brad Wechsler  
**Cc:** Heather Gray  
**Subject:** RE: we're calling the sales tax guy at 6:30 pm - I'll come to your office

We consulted state and local tax attorney re sales tax and NYS/C income tax re BJA V.  
Conclusion: zero risk of NYS sales tax on charter or transportation services conducted outside the US despite the NYC presence, eg bill pay personnel, NY address on invoices, director (EA).  
Conclusion: income from charter/ transportation services would not be sourced to US, nor sourced to NYS or NYC despite the NYC presence, eg bill pay personnel, NY address on invoices, director (EA) .

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**From:** Heather Gray  
**Sent:** Tuesday, June 02, 2015 6:14 PM  
**To:** Richard Joslin  
**Subject:** we're calling the sales tax guy at 6:30 pm - I'll come to your office

**Heather Gray**

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