

Dear Mr. Berger:

I have received your letter and reject your analysis entirely.

As you concede in your letter, Mr. Epstein advanced \$50,000 to Mr. Couturier's firm of which \$25,000 was to be credited against future fees, and, as Ms. Calabrese acknowledged in her email, that \$25,000 has been deemed by Mr. Couturier to have been "credited back" to Mr. Epstein, as no future fees have been earned. As you acknowledge, the remaining \$25,000 (and not a penny more) was to pay for an interior package that, notwithstanding your claim to the contrary, has not been delivered to Mr. Epstein. In fact, Mr. Couturier unilaterally withdrew from the project at its infancy without providing the interior package to Mr. Epstein. There has been no furniture and custom furniture selection, and no selection of antiques, fabrics, carpeting, window treatments and the like; nor have any furniture plans or plans for custom built-ins been provided. The scant few drawings that Mr. Couturier did provide can not under any reasonable analysis constitute the interior package and, more importantly, have no useful value to Mr. Epstein. Moreover, even if and cannot under any circumstances justify total charges to Mr. Epstein of over \$91,000.