

**From:** Jeffrey Epstein <jeevacation@gmail.com>  
**To:** Richard Kahn <[REDACTED]>  
**Subject:** Re: Larry Delson  
**Date:** Fri, 21 Dec 2012 17:42:02 +0000

---

PAy

On Friday, December 21, 2012, Richard Kahn wrote:

Attached is additional billing from Larry in the amount of 18,075 for a total annual billing of 112,312  
I requested that he send his hours spent for me to review  
After analyzing hours billed per entity i have the following comments:

a) Skip, Larry & Joan are all billing at \$250 per hour

I believe that we do not need accountants at \$250 per hour to prepare simple returns (all returns with exception of JEE personal & FTC) as they should be done by Junior accountants at new firm at rate of \$150 or less per hour. This should save you at least \$30,000 in 2013

b) Skip spent 244.50 hours billed to JEE - this amount seems very high as your return should take no more than 10-15 hours

Not sure what all the other time was spent on..

c) Joan spent 75 hours on Poplar ? this makes no sense and i am concerned it was a Plug on their schedule in order to increase time billed to you

Going forward with new firm i would like to receive monthly or quarterly billing statement so we can better monitor time and save you money

Please advise if i should politely question billings above that appear unclear or pay bill?

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue, 4th Floor,  
New York, New York 10022  
tel [REDACTED]  
fax [REDACTED]  
cell [REDACTED]

Begin forwarded message:

**From:** [REDACTED]  
**Date:** December 17, 2012 11:40:04 AM EST  
**To:** [REDACTED]

Hi Rich

As previously mentioned, attached is my statement covering the year through December 14. As you requested, I have attached a summary of time.

Best

Larry

The material contained herein is confidential, may be privileged, and is intended only for the use of the addressee. Unauthorized use, disclosure or copying of this communication or any part thereof is prohibited and may be unlawful. If you have received this communication in error, please notify us immediately, and destroy same and all copies thereof, including all attachments.

US Treasury Department Circular 230 requires that we inform you that any federal tax advice contained in this communication (including attachments) is not intended or written to be used and cannot be used, for the purpose of (i) avoiding penalties under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any transactions or matter addressed herein.

--  
\*\*\*\*\*

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of Jeffrey Epstein  
Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to [jeevacation@gmail.com](mailto:jeevacation@gmail.com), and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved