

**From:** Jeffrey Epstein <jeevacation@gmail.com>  
**To:** Melanie Spinella <[REDACTED]>  
**Subject:** Fwd: 2012 Income Tax to be paid by Josh and Ben  
**Date:** Mon, 08 Apr 2013 22:58:44 +0000

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no need for my comments

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**From:** Ada Clapp <[REDACTED]>  
**Date:** Mon, Apr 8, 2013 at 6:57 PM  
**Subject:** 2012 Income Tax to be paid by Josh and Ben  
**To:** "Alan S. Halperin" <[REDACTED]>  
**Cc:** Eileen Alexanderson <[REDACTED]>, Jeffrey Epstein <jeevacation@gmail.com>

Hi Alan,

As you may recall, we briefly discussed the need for Ben and Josh to pay income tax for 2012 on the imputed income earned on the promissory notes issued to them by the Black 2011 Family Trust (now held in their self settled trusts and their 2012 grantor trusts). Leon just lent them the funds to make an estimated tax payment (this was done in January) and will also lend the balance once we know the full tax liability. The boys would like to pay back their father as soon as possible and hope that the Trustees of one of the trusts will make a distribution to them to enable them to do so.

Before they make a request, I wanted to confirm that, following our earlier discussion relating to the 2006 Trust, you are still not concerned about a distribution to the boys from that trust. If you are, the boys could request that the trustees of the non-exempt trust under the 1997 Black Family Trust make a distribution to them. It works less well from a cash flow standpoint but they may still be inclined to make the distribution.

Please let me have your thoughts. Thanks in advance.

**Ada Clapp**

Black Family Partners  
c/o Apollo Management  
9 W 57th Street  
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email: [REDACTED]

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