

From: Jeffrey Epstein <jeevacation@gmail.com>

To: Eileen Alexanderson <[REDACTED]>

Subject: Re: FBARs

Date: Sat, 05 Oct 2013 13:26:18 +0000

no, not true at all , fatca is for us citizens that have to report Foreign assets. the fbar is foreign bank accts. form

On Fri, Oct 4, 2013 at 4:45 PM, Eileen Alexanderson <[REDACTED]> wrote:

All Apollo entities are FATCA compliant. FATCA only applies to foreign individuals and entities.

It is up to Apollo to certify for BRH that Leon is a US citizen, which it does.

Any entity that is foreign will need to file a FATCA ie. BJA and Phaidon.

Tom has been working with the tax person at PWC in London to gather everything necessary for the Phaidon related filings. Apparently there are slightly different rules that apply to a foreign entity 100% owned by a US based indiv or entity and Vinny warned that it is a bit tricky with transparent entities.

From: Jeffrey Epstein [mailto:jeevacation@gmail.com]

Sent: Friday, October 04, 2013 4:28 PM

To: Eileen Alexanderson

Subject: Re: FBARs

is that also a fatca complinace

On Fri, Oct 4, 2013 at 4:26 PM, Eileen Alexanderson <[REDACTED]> wrote:

I spoke to Katie Gregory and Vinny Maniscalco on the subject of FBARs this afternoon. Apollo prepares FBAR filings for all Apollo employees who are signatories on a foreign Apollo account.

Signatory power and ownership (greater than 50%) determine whether an FBAR must be made.

Leon does not fit in either category as it relates to Apollo entities.

While BRH Holdings LP and GP are both Cayman entities, the accounts that distributions are made from are **JPMorgan accounts in the US** in the name of these Cayman entities.

Katie said Apollo does not file any FBARs for BRH at all.

Apollo had Deloitte study this issue and provide negative assurance on the subject.

Similarly, all the accounts I have opened for Phaidon are US based accounts.

Eileen Alexanderson

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