

From: "jeffrey E." <jeevacation@gmail.com>
To: Jeffrey Epstein <jeevacation@gmail.com>
Subject: Fwd: Siroochenko - follow up / Lviv Enterprises (continued)
Date: Fri, 18 Aug 2017 12:11:35 +0000

----- Forwarded message -----

From: Jon Tomlinson <[REDACTED]>
Date: Thu, Aug 17, 2017 at 4:54 PM
Subject: Fwd: Siroochenko - follow up / Lviv Enterprises (continued)
To: "jeffrey E." <jeevacation@gmail.com>

Jeffrey —

We ended up having to file the 2015 taxes a bit late because Michael Stein could never get past the idea of this building in Lviv. That's when we took everything to Weiss.

It boiled down to this — Anastasiya paid for the building, but the title was in her mother's name so Stein continued to say it was a gift. You can see the back and forth below.

Begin forwarded message:

From: Michael Stein <[REDACTED]>
Subject: RE: Siroochenko - follow up / Lviv Enterprises (continued)
Date: October 17, 2016 at 9:52:16 AM EDT
To: Jon Tomlinson <[REDACTED]>
Cc: Anastasiya Siro <[REDACTED]>, Sasha Richter <[REDACTED]>

Hi Jon,

Today is a very busy day but please feel free to call the office at your convenience and I'd be happy to speak with you both.

Best,
Michael

Michael B. Stein, CPA
Goldglit & Company, LLP

499 Seventh Avenue, 14th Floor – South Tower
New York, NY 10018

[REDACTED]
www.goldglit.com

[REDACTED]

The greatest compliment a professional can receive is a referral, I welcome the opportunity to work with people like yourself.

From: Jon Tomlinson [mailto: [REDACTED]]
Sent: Monday, October 17, 2016 9:16 AM
To: Michael Stein < [REDACTED] >
Cc: Anastasiya Siro < [REDACTED] >; Sasha Richter < [REDACTED] >
Subject: Re: Siroochenko - follow up / Lviv Enterprises (continued)

Hi, Michael —

Is there a good time we can have a quick talk?

Thanks,
Jon

On Oct 16, 2016, at 12:22 PM, Michael Stein < [REDACTED] > wrote:

Hi Jon

I'm not available to discuss today and will be in the office tomorrow

Everything you have provided points to a gift being made and as I replied previously that is what should be reported but we still have a large amount of work to handle on the books and your answers from the end of last week and I still do not see how this return can be filed by tomorrow's due date.

Best
Michael

Sent from the Road
Pardon the typos and brevity

On Oct 16, 2016, at 11:19 AM, Jon Tomlinson < [REDACTED] > wrote:

Hi, Michael --

Anastasiya is asking if we can have a conference call to make sure that we have all of the documents you need so that the building purchase in Lviv is categorized as a purchase, not a gift.

When would be a good time to talk? Are you available at all today?

Thanks,
Jon

Sent from my iPhone

On Oct 14, 2016, at 7:26 PM, Michael Stein < [REDACTED] > wrote:

Hi Ana

I'm sorry to disappoint but this is the first time you would be filing late since working with me and with the amount of activity you are reporting I'm sure you would prefer to report it correctly rather than rushing to submit an incorrect tax return

Best
Michael

Sent from the Road
Pardon the typos and brevity

On Oct 14, 2016, at 7:12 PM, Anastasiya Siro <[REDACTED]> wrote:

Hello,

I am sad to hear that we are not filling on time again.

I would like to reiterate that I purchased the building and no gift activities happened. I send the money and now I own the building personally which I am now transferring to my LLC for insurance purposes. Let me know if you have any more questions. I am available to talk any time.

Thank you,
- Anastasiya

<image001.jpg>

ANASTASIYA SIRO

[REDACTED]
HOUSE OF THE NOBLEMAN LTD
STUDIO HOUSE, 3B HILL ROAD
LONDON NW8 9QE

WWW.HOUSEOFTHENOBLEMAN.COM

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On Oct 14, 2016, at 6:51 PM, Michael Stein <[REDACTED]> wrote:

Hi Jon,

The payroll summary report indicates that there are amounts paid to a pension plan and reflects three names. The one payroll tax form you provided reports that there are four people on payroll in Q4 of 2015, which is why we are asking for the copies of the W-2s.

Thanks for the answer on the investment and we can make sure it is reflected separately from the business activity.

I'm not doubting where the funds came from on the building purchase. I'm saying that it looks like a gift to her mother to purchase the building. Her Mom bought the building in her own name and subsequently you are

advising that she transferred ownership of the building to the LLC. Therefore, Ana made a gift to her Mother and then her Mother made a gift to Ana.

The penalty is based on the amount of tax due with the return, which you may not know yet if the information is not complete enough to prepare a meaningful draft. There can also be a minimum penalty of a couple hundred dollars in the event that the tax due with the return is zero or small. We also appear to need to file a gift tax return which would need to be mailed as it cannot be filed electronically.

Best,
Michael

Michael B. Stein, CPA
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The greatest compliment a professional can receive is a referral, I welcome the opportunity to work with people like yourself.

From: Jon Tomlinson [<mailto:>]]
Sent: Friday, October 14, 2016 6:38 PM
To: Michael Stein <>
Cc: Anastasiya Siro <>; Sasha Richter <>
Subject: Re: Siroochenko - follow up / Lviv Enterprises (continued)

Hi, Michael —

Did you receive the W2 summary report that I sent that was generated by ADP? I'll look and see if I made copies of the actual W2s.

As for retirement plan — there is no retirement plan in place at all so I'm not sure where you're pulling that information from. If you can refer to a specific line item, let me know and I can explain.

The investment — I'm almost certain that the investment was made in Anastasiya's name, but paid out of Lviv Enterprises LLC. I'll confirm that shortly. She has received NO dividends or distributions. Most likely, there will be no purchase of additional shares.

Ana is checking with her mother to get any additional documents on the building, but we're almost certain that her mother originally bought the building using the Lviv funds because of expediency / the Ukrainian laws at that time.

If we can't file the taxes before the deadline, what are the repercussions?

Thanks,
Jon

On Oct 14, 2016, at 5:55 PM, Michael Stein <[REDACTED]> wrote:

Hi Jon,

I'm starting to review your answers from today and will update with additional questions as we proceed.

If Ana gave the money to her mother to buy the building in her mother's name, because Ana couldn't buy it directly – then that would be a gift and then Ana's mother appears to gift the building in a following period when she gives the building to her daughter's SMLCC? I think you have a reportable transaction in the transfer of funds outside of the US and the subsequent purchase of the building. The same point I raised when we looked at this last year.

Jon – if they are pursuing costs related to a business and the business is not yet operating then those costs would become capitalized costs and would sit on the balance sheet with no expense until those assets are put into business. Once they get the business operational we can depreciate those assets over their expected useful lives. The \$461.77 is too small to make an issue we will identify the fixed assets acquired and move those to the balance sheet.

Jon – in regard to the loans, we don't have enough information currently and I think we'll need additional time to review your answers and to arrive at the right course of action.

The dress is a personal rental and will be removed from the P&L. We would still like copies of the actual W-2s issued for 2015. The payroll report doesn't agree to the Q4 payroll tax return you provided and copies of the W-2s should help us to identify the difference. Also, can you provide some additional information on the retirement plan offered to employees? Your payroll report indicates that employees have made contributions in 2015. What type of plan is it and is there a match we need to know about?

For your investment in the C Corp – is it held in the name of the company or in Ana's name? Has she received any dividends or other distributions for this entity? Also, has she agreed to purchase any additional shares.

We are still waiting on the closing documents for the purchase of the building, but that is dependent upon who actually originally bought the building. We will not be able to complete all of this work before Monday's due date.

Thanks for your help,
Michael

Michael B. Stein, CPA
Goldglit & Company, LLP

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[REDACTED]

The greatest compliment a professional can receive is a referral, I welcome the opportunity to work with people like yourself.

From: Jon Tomlinson [mailto:[REDACTED]]

Sent: Friday, October 14, 2016 4:33 PM

To: Michael Stein <[REDACTED]>

Cc: Anastasiya Siro <[REDACTED]>; Sasha Richter <[REDACTED]>

Subject: Re: Siroochenko - follow up / Lviv Enterprises (continued)

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Hello again — see remaining answers below. I think this answers all of the questions now. Let me know what else you need.

Thanks,
Jon

On Sep 27, 2016, at 6:13 PM, Michael Stein <[REDACTED]> wrote:

Hi Jon,

As we noted earlier in the year, we have several questions about the books and the activity recorded for 2015. It may be easier for us to discuss the books and our questions but here are the open points.

- LVIV Enterprises, LLC
 - What are the terms of \$400,000 loan from Ana?
 - We should probably apply AFR interest
 - What about a loan receivable from her mom?
 - What is the investment of \$199,999.90 paid to Wilson Sonsini Goodrich & Rosati. This is an attorney service company.
 - Is this a retainer or an investment in another company?
 - If it is an investment – have you received the K-1 for 2015?
 - What is the total purchase price of the property and can you please provide the closing documents from the purchase?

In regards to the building at the following address:



It was purchased from Olga Kravchuck on February 2, 2015 for 2 845 396 UA Hryvnas (US \$128,500). Lviv Enterprises LLC provided the funds for this purchase and Ana's mother Tetyana executed this purchase on Lviv Enterprises LLC's behalf. At the time of purchase, the building was in Tetyana's name because under Ukrainian law at that time, no US entity could own property in the Ukraine and it was more efficient.

On May 29, 2015, Tetyana legally gifted the building to her daughter (Anastasiya), see attached legal document. Anastasiya would like to have the building legally put in the name of Lviv Enterprises LLC.

Currently, this building is not being used for anything. Ana and her mother have discussed several ideas for the use of the building, one of them being a Pilates studio, which Tetyana would oversee. As of yet, this has not happened. This project is in the initial planning stage exploring various ideas and options as Anastasiya and her mother develop the concept, write a business, plan, etc. Because Ana is rarely in the Ukraine, finishing her

university studies, and running Sublime Art, the process is happening over a a period of a few years as her time allows.

- o Where is the rental income from the real estate recorded?
- o What is the Pilates equipment purchased? This is not normally the type of expenses you see with a rental real estate property.
 - If this is a purchase for the renter of the property – when can we expect repayment for this cost?
- o Loan from Owner – What are the payment terms for the loan? Is it possible, this is just a capital contribution from Ana for this new entity?
- o What is the promotional cost of \$461.77 paid to 4imprint. This is promotion type custom made items — As Ana and her mother develop the concept of a Pilates studio in the Lviv, building, they had 48 custom water bottles produced to see how it would look for future promotion. This could either be categorized as research and development or, if you don't think it's appropriate, can be a personal expense.
 - How does it relate to "real estate rental" type of entity
- o What is the training cost of \$1,040 paid to Real Pilates.
 - If this is a purchase for the renter of the property – when can we expect repayment for this cost?
- o What is included in the \$2,493.39 of office supplies?
 - Please identify each expense as all it says is "Amazon" — I was able to get the backup receipts for this today. All of it is Pilates-related supplies / equipment purchased through Amazon. Again, this could also be categorized as research and development or, if you don't think it's appropriate, a personal expense. We are looking to you as to how to best handle this. If you need the individual invoices, just let me know.
- o What did we pay Sasha Semishkur for?
 - Please provide copies of the 1099s issued to this individual and the legal fees paid I n2015.

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please note

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