

From: "jeffrey E." <jeevacation@gmail.com>
To: Jeffrey Epstein <jeevacation@gmail.com>
Subject: Fwd:
Date: Sun, 20 Aug 2017 21:25:28 +0000

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

From: jeffrey E. <jeevacation@gmail.com>
Date: Fri, Aug 18, 2017 at 9:14 PM
Subject: Fwd:
To: Jeffrey Epstein <jeevacation@gmail.com>

april the large transaction is discussed and money owed calculated. you will then see the only thing that put it on hold was that you received a gift tax audit. Alan had not discussion re note transaction AT ALL until end of year. and his imput was technical and available for you to see. - he did not believe the bank would give you a letter of credit for 800 million. ALL SILLY you will also see that my letter and week of work was the only thing that went into it. I had to personally redo the letter and the valuations. the agent when he saw the presentaion canceld the audit for the following year that had been scheduled.

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

From: jeffrey E. <jeevacation@gmail.com>
Date: Wed, Apr 15, 2015 at 8:59 AM
Subject:
To: Melanie Spinella <[REDACTED]>

1 did the paul weiss bill get paid ??? 2. Talk to me before signing anything today important

10m paid today to gratitude america, a 501 c 3, will make last year complete. 20 million paid today ftc . 10 million july 15 5 million sept 30. , 5 million jan 1 for all of 16 . tax savings paid at 37 percent . of net. savings. 50 million credit. net. so 150 million free . 600 savings , for the note transaction with the trusts . 40 percent of the 1.5 billion = 225 million owed. - 50 credit, 175 owed.

From: Thomas Turrin [mailto:[REDACTED]]
Sent: Tuesday, May 10, 2016 10:48 AM
To: jeffrey E. <jeevacation@gmail.com>; Halperin, Alan S <[REDACTED]>
Subject: GIFT TAX AUDIT

Alan and Jeffrey,

The agent finally called me this morning. He was apologetic that he didn't call sooner. He said he's been in and out

of the office the last couple of weeks.

He was very nice on the phone....saying we can have more time to get him the information requested.

However, he said to contact him by the end of May if we still need more time. He said he would grant more time, if necessary.

I would hope we can get the response done as soon as possible so we don't have to ask for more time.

The bad news is that they will also examine 2014. He told me a letter will go out soon.

Mr. Falk readily volunteered that it is the GRATS (specifically the valuations) that are kicking off the audits.

He did say that he would try to "move the audits along".... He also said he sees (and audits) valuations from Empire all the time.

I'm reachable all day, if you would like to call.

Tom

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP

1375 Broadway

New York, New York 10018

[\(212\)944-4433](tel:(212)944-4433)(ext 2404)

[\(212\)389-9816](tel:(212)389-9816) (Direct line)

[\(212\)944-5404](tel:(212)944-5404) (Fax)

[\(917\)670-4231](tel:(917)670-4231) (Cell)

Email: [REDACTED]

Website: [REDACTED]

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

From: **Halperin, Alan S** <[REDACTED]>

Date: Mon, May 16, 2016 at 4:21 PM

Subject: PRIVILEGED & CONFIDENTIAL/ATTORNEY-CLIENT COMMUNICATION

To: "jeffrey E." <jeevacation@gmail.com>

Hi Jeff. I made the changes you suggested over the weekend. For ease of your review, I am attaching a redline copy. The clean copy is in word in case you wish to embed comments. Alan

Alan S. Halperin | Partner

Paul, Weiss, Rifkind, Wharton & Garrison LLP

1285 Avenue of the Americas | New York, NY 10019-6064

 Print all

 In new window

Inbox x



to me

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

From: **jeffrey E.** <jeevacation@gmail.com>

Date: Wed, Apr 15, 2015 at 8:59 AM

Subject:

To: Melanie Spinella <[REDACTED]>

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

From: **jeffrey E.** <jeevacation@gmail.com>

Date: Wed, Apr 22, 2015 at 7:56 AM

Subject: another flowery email.

To: Melanie Spinella <[REDACTED]>

I am sorry. I realize you are under tremendous stress, In Bedford you asked me for my help I could not have been more clear that thought it very unwise as in my words I did not want any financial arrangement between us, it risked conflict and tension what neither of us needed more of. and did not want to risk torturing our friendship into the likes of the kind you have with Mark nor Josh, : now,- I dont have anyone but you yelling at me , in my own house. no one. it is highly unpleasant but I am trying my best to be understanding . sorry . From the outset and as you told me you recall. i suggested that three years should be the period of engagement. as planning is not a one year exercise . you declined to commit to a number of alternatives presented to you for payment of the third year. I told you in nov that you should decide whether to now sign on for that very third year as the vast majority of my work ended on oct 15. you recently told me you thought i was kidding. .you hired brad patting him on the back that after months of inquiry he can now, finally tell you which llc owns the cars??

once he has all the facts what next ?? . whether or not you refer to a portion of the third year as after care, or whatever term besides 'scoundrel' you choose to use, I m not sure why you assume now it should be free.(I HATE THIS CONVERSATION < HATE ,) and i heard you when you said you told me what was I work still to be done you thought valuable enough to pay for. please tell me . and then we can decide the next steps ,, if any. I consider my work rarefied art. I guess the value is in the eye of the beholder . IT reminds me of those people looking at a modern art piece and saying " my child could do that " . hope you are feeling better.

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

From: **jeffrey E.** <jeevacation@gmail.com>

Date: Fri, May 1, 2015 at 8:36 AM

Subject:

To: Melanie Spinella <[REDACTED]>

I know that both you and I heard brads'. im out of here if i dont get a coo. . sorry,. i know that neither of us have stood in the way of his finding/ getting one.. JPM account DB account GS account, ??? its MAY 1. nothing in the first quarter and these are only papers that need signing.

I suggest your thinking on my role and compensation for my work might benefit , from a mental shift - think mark and josh, without the mutual resentment (HAHA) only in terms of sharing ,thanks, I am and have been your financial partner i.. rectifying circumstances that appear in hind sight unexplainable. I wish you would have asked me earllier to review your things , but i understand. I do know that soley as a result of my actions your personal bottom line has increased dramatically, if you had thought of me as your partner in this endeavor , instead of an employee, i think your reaction to sharing t benefits would be different.

If you recall, you wanted me to be paid , unlike others at the END of my work. we discussed this ad nauseum, and agreed OCT 15, last year was the end . You had wanted more comfort initially on the art partnership so that date was delayed. It has now been six months since then, your concept of aftercare . . for free. was already unique , in your words this has to have an end.(weaned) if the actions of josh and mark led to one hundred million dollars , what would be their share. Im not sure why it is different in your mind. but i respect the fact that it is, Is it because their work seems harder. it cannot be simply because they devote more time to you .or it appears to involve more effort. I am happy to continue to play a partnership role. as I have been in many areas of your life. . I am also happy to move on and have no more of these emails. I find them as tedious as you do . if you prefer a partnership structure , ok with me, I tried to minimize the amount of money i would receive by making it a flat fee . as i wanted you to feel good and have no second thoughts somehow if the payment comes from a partnership structure you seem relaxed as opposed to writing a check, I focus on trust and friendship first, and the fact that you don't include josh and mark in that category, gives me great pause . I proposed 33 percent of money made for you. . in the past you agreed that amount. it will be huge, but ok with me, I can talk today at 945 as you suggested. or if you would rather over the weekend ok

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

From: **jeffrey E.** <jeevacation@gmail.com>

Date: Mon, May 11, 2015 at 9:08 AM

Subject:

To: Brad Wechsler <[REDACTED]>, Melanie Spinella <[REDACTED]>, Ada Clapp <[REDACTED]>, Richard Joslin <[REDACTED]>

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

From: **jeffrey E.** <jeevacation@gmail.com>

Date: Mon, May 18, 2015 at 8:17 AM

Subject: agenda for tomorrow

To: Jeffrey Epstein <jeevacation@gmail.com>, Melanie Spinella <[REDACTED]>

as a reflection on your voiced spirited concerns in the what have you done for me lately category ?)):: .

in the beginning . there was eileen and tom. (eve and adam,-- however it appears, she declined to eat the apple from the knowledge tree)

. that was it. ada was at the bank but reviewing docs. carlyn was in the kitchen making mush (abel and cain) books as they were mysteriously called was being kept solely by eileen, with little or no input ,correction or advice from tom. herarely if ever asked questions. expenses ie airplane was done in house apollo. (1031 exchange blown etc) at this time

as I recall you got quite annoyed, and aggressive and initiated the" talking out of the both sides of your mouth " tiddy, when i suggested that the level of their competence left much to be desired. (ralph lerner's came later) .response - eileen ran the desk, tom is a partner, ralph wrote the book etc

re tax there was almost no oversight of income, estate, gift ,sales and use, transfer excise etc . IRS SEC GAMING NYS. real estate, valuations (many)tax filings- disclosures, etc. re grats trusts defect trusts, llcs corps , trustees , partnerships. foreign corps. 100 bank accounts. gift taxes, , loans, notes. payables. expenses. , insurance.(life , art, split dollar), cashflows, operating biz, , investments, contingent liabilities.(funds , miami) , commitments dividends, BRH TRA, shareholder agreements, bank loan agreements. wills, construction, , contracts planning permits etc..employ rules. checking account reconciliations, credit cards. jewelry , cost basis ,(art stock etc.) foundations regs , brokerage accts, old stock certificates. stock options,(environmental solutions still not done !). estate tax calcuation firedrill, (note ,basis etc) low basis , step ups , however with no accounting system, no reveiw of boat expenses plane expenses etc. . many outside counsel with litle or no coordination.

Paul Weiss , Mcdermit Will, Macfarlanes. Price Waterhouse , Reich, withers bergman, Empire, , akin gump, bbd seidman, Wendy , Apollo in house .

lumber, knowledge universe, ennvironmental, solutions 12 mii in stock, . on and on

the priority list that you asked me to prepare for brad and you in dec , unfortunatlleyso far , little change ie no accounting system that ties, no, brokerage accounts though strongly suggested , jpm db, gs, april of 2014 . IT antiquated

dagastino hired , no inut from me, julie, temps, paralegals miriam . etc.

still need new accounting system - on line banking . staff hires. (seprate from samantha two years out of school). audit system, . ?? john murphy? joslin? dag? eva? . i strongly suggest workers at the highest level of competence. two senior accountants. not managers workers who will get into the weeds. partn expertise, , replace ava, get heather help. a new person legal , new IT,system and person, way way overdue, new receptionist, bill opener, ability to oeversee

in house, boat plane review household (12million) review, filings- partnership accounting,- familiarity with grats, trusts etc . audit system put in place. that should be the easy part. then strategy to deal with :

As new facts on the ground develop , phaidon debra, children meetings, ? stock sale sale of art, , apt(large gain), 1031 trade in , plane depreciation, boat sale. construction , brad will oversee brokerage and investment,

?? pe. real es, . publishing, grats, tra, brh (death). foundation , museum, tax proejctions cash flow projections, coordination with tax from apollo. etc

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

From: **Brad Wechsler** <[REDACTED]>
Date: Wed, May 27, 2015 at 12:29 PM
Subject: John Castrucci
To: Jeffrey Epstein <jeevacation@gmail.com>
Cc: Melanie Spinella <[REDACTED]>

Jeffrey-leon and I (and martin kelly) all like john c for the coo/cfo role. Next step is for you to interview him; hopefully in person. When will you be arnd or is this a skype.
Remember he's at the sackler family coming from ray chambers. Various observations were: nice manor, seasoned, sufficient seniority to have rj report to him, willing to get hands dirty on numbers, knowledge of IT platforms, partnership issues, accounting.
Let me know what works. B
Sent from my Verizon Wireless BlackBerry

to me

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

From: **jeffrey E.** <jeevacation@gmail.com>
Date: Thu, May 28, 2015 at 8:53 PM
Subject: ulysses 2.0
To: Melanie Spinella <[REDACTED]>

I realize it is only due to a lack of understandind of the job ahead. and not out of any sense of unwillingness to pay

- as opposed to merely hiring people to set up a family office, someone will have to do the following- separate from the art partnership which is my responsibility . there still needs to be a huge amount of work done for 2015,16. not to mention that brad at the moment is going to have train the incoming team?? your call

strategic decisions re estate and other planning , sale of phaidon etc. . in addition setting up for the accounting for each strategy ie.: income, estate, gift ,sales and use, transfer excise picasso, 1031 calder. . review and detailed oversight of IRS SEC GAMING NYS. real estate, entity valuations (many) tax filings- disclosures, follow up of grats, trusts ,defective trusts, llcs corps , trustees , partnerships. foreign corps. 100 bank account need to be rationalized, not only having brad step in to children investments . gift taxes, trust , loans, notes. payables. expenses allocations . . , insurance.(life , art, split dollar), cashflows, operating biz, , investments, contingent liabilities.(funds , miami) , commitments funds and charities , dividend treatment -important review of transctions relating to BRH (amendments) TRA sale (nuanced) , shareholder agreements, bank loan agreements new bank relationships. . wills, construction accounting and oversight , contracts planning permits etc..employee rules, regs, . checking account reconciliations, credit cards. jewelry , cost basis ,(art stock etc.) foundations regs , brokerage accts, . stock options,(ie environmental solutions still not done !). estate tax calculation firedrill, (note ,basis etc) review of boat expenses plane expenses, depreciation issues refunds etc. . rationalize all outside counsels and accounting firms

Paul Weiss , Mcdermit Will, Macfarlanes. Price Waterhouse , Reich, withers bergman, Empire, , akin gump, bbd seidman, , Apollo in house counsel.

set up and oversee brokerage accounts at JPM DB GS and thoughtfully trade

. new IT system from top to bottom full time IT person

new accounting system - on- line banking coordinated with reports . fire drills as per caruci (he sounds good) and . audit system,s .

review of john murphy? joslin? dag? eva? .

in house, review household (12million) review, filings- partnerhip accounting,- familiarity with grats, trusts etc . audit system put in place.

that should be the easy part. then strategy re:

As new facts on the ground develop , phaidon debra, children meetings, involvment , trustees adjusted, stock sale sale of art , apt(large gain), 1031 trade in , plane depreciation, boat sale. construction , brad will oversee brokerage and investment, ?? pe?. real estate?, .

publishing, grats, tra, brh (death). foundation , museum, tax proejctions cash flow projections, coordination with tax from apollo. etc
you are sitting on over 100 m of cash????!!

From: jeffrey E. [mailto:jeevacation@gmail.com]
Sent: Friday, June 05, 2015 08:19 AM

To: Brad Wechsler; Richard Joslin <[REDACTED]>; Melanie Spinella <[REDACTED]>
Subject: to create a boat file

1. Statement of taxpayer's boating experience.
2. Copies of potential charterers.
3. Purchase agreement, Bill of Sale and Invoice, and all canceled checks showing verification of yacht purchase.
4. Statement of actions taken to investigate boat
5. Name and address of all charterers and their lease agreement.
6. Schedule of fees or charges billed to charterers.
7. Copies of original loan agreements/promissory notes on financed portion of property.
8. Insurance policy(s) on yacht and its contents (collision and liability).
Note to examiner: Does policy cover rental of boat?
9. Copy of First Preferred Ship Mortgage.
10. Promotional materials and charter sailing brochures for yacht.
11. Invoices and ad copies for advertisements on availability of yacht for rental.
12. Copies of any management agreements or management contracts for boat supervision, maintenance, or operation.
13. Ships log(s) for engine and/or boat use.
14. Maintenance records and service check performance records.
15. Certificate of Origin.
16. Certification of Documentation from U.S. Coast Guard.
17. Copy of commercial captain's license.

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please note

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 JEE

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