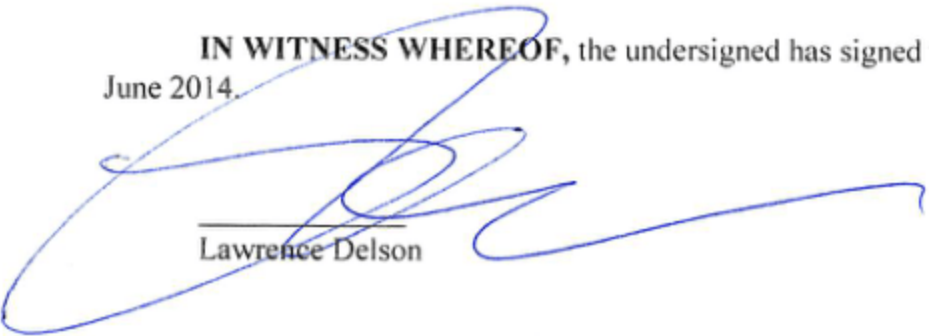


CERTIFICATION OF LAWRENCE DELSON

The undersigned, Lawrence Delson, for and on behalf of the firm of George V. Delson Associates, accountants of Mr. Jeffrey Epstein during the years 2010 and 2011, hereby certifies that the firm of George V. Delson Associates prepared Department of the Treasury form TD F 90-22-1, Report of Foreign Bank and Financial Accounts, for Mr. Jeffrey Epstein for the year ended December 31, 2010. A true and correct copy of said Report as so prepared is attached hereto, redacting therefrom any account information other than information pertaining to Mr. Epstein's accounts at HSBC Private Bank SA in Geneva, Switzerland. As office manager of the firm, I personally supervised the preparation of the said Report. In addition, I personally delivered the said Report to Mr. Epstein, witnessed him signing the same and subsequently caused the said Report to be deposited on June 30, 2011 with the United States Post Office for mailing to the Department of the Treasury.

IN WITNESS WHEREOF, the undersigned has signed this Certificate this 16th day of June 2014.



Lawrence Delson