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October 23, 2013

BY HAND DELIVERY

Mr. Jeffrey Epstein
9 East 71st Street
New York, New York 10021

Re: Steven Hoffenberg

Dear Mr. Epstein:

I am attaching a memorandum prepared and signed by Steven Hoffenberg dated October 3, 2013 with respect to the Towers Investors claim against you. Mr. Hoffenberg was released from incarceration recently and has returned to New York.

If you or your attorneys have any questions with respect to the attached memorandum, I suggest you contact the undersigned.

Very truly yours,

Mintz & Fraade, [REDACTED].

By: 
Alan P. Fraade

CC: Mr. Steven Hoffenberg

APF/ek
Encl.

STEVEN JUDE HOFFENBERG
OWNER NEW YORK POST PUBLISHING CORP.
CHAIRMAN TOWERS FINANCIAL CORPORATION
SEE: NEW YORK POST NEWSPAPER [REDACTED]
SEE TOWERS INVESTORS [REDACTED]

Working Draft Memo in the [REDACTED]
Continuing Multi Billionaire [REDACTED]
Jeff Epstein Massive Hedge [REDACTED]
Fund Crimes in the New York City [REDACTED]
Venue That have No Civil Restitu-
tion Collection Suit Statute of
Limitations Causing Epstein Guilty
Plea

- 01) The multi-billionaire Jeff Epstein, was under th extreme finan-
ical disability, when Towers Investors Dot-Com, employed
Epstein, that is evidenced in, the vanity Fair March 2003, nine
page story, named, "The Talented Mr. Epstein," showing the intro-
duction in, the Epstein and Hoffenberg Crimes history, in the
partnership Towers on:going agreements.
- 02) The multi-billionaire Jeff Epstein, had no financial assets when
the Towers Investors Dot-Com, 200,000 restitution victims, corpor-
ations, crimes paid for the Epstein hedge fund, set forth in the
above story points of fact, naming persons who did witness, the
Towers Investors payment crimes.
- 03) The actual dates, and assets, money amounts in the crimes herein,
will be provided. The freeze of the multi-billionaire Epstein
assets are in the constructive trust unjust enrichment law.

- 04) The multi-billionaire, Jeff Epstein, was employed by the Towers Investors, as the Hoffenberg assistant, in the Hoffenberg Towers crimes, that are recorded in continuing federal court orders. Epstein had the fiduciary relationship with Towers.
- 05) Epstein acted full-time with Hoffenberg, in the Ponzi scheme presumption, crimes, fraudulent asset transfers in Towers investors that converted money, assets, securities, by the Epstein fraud, unjust enrichment, concealment, fraudulent conveyance act violations, mail and wire fraud, converting Towers assets failing to perform duties under the Towers Investors Epstein contracts, with Hoffenberg, and the Leese Family corporations, including overseas crimes, with investor funds, raised in the United States. in the Towers Investors Epstein, Leese, Hoffenberg continuing contract crimes up to 2013, ongoing.
- 06) The Vanity Fair nine page story names persons, and federal court litigations, that Epstein acted on at the partnership, in the Epstein hedge fund operations, in New York City, with the Towers Investors Dot-Com, crimes ongoing contracts, that included Hoffenberg.
- 07) The purpose of this memo, is the introduction in the continuing Epstein criminal acts, that are now subject to the Towers Investors Dot-Com, 200,000 restitution Hoffenberg court ordered victims, and Government, civil collection restitution suits, that will motivate, the multi-billionaire Jeff Epstein criminal

case guilty plea, and Epstein government cooperation, freeze of Epstein assets, by constructive trust law.

- 08) Hoffenberg will meet with his partner, and former best friend Epstein, in order to discern this memo, asset freeze with the Epstein hedge fund One Hundred Billion Dollars in bank currency major margin overseas bank loan currency accounts, that will be called in, by the banks defaulting Epstein, in the massive Epstein bank hedge fund margin loan accounts fraud crimes. See Constructive Trust, unjust enrichment law.
- 09) The Bernie Madoff crimes, are somewhat on point, in the huge Epstein hedge fund continuing crimes. The Epstein hedge fund crimes, are much higher in amount, compared with the Bernie Madoff hedge fund crimes. The freeze of Epstein assets, will be ordered herein.
- 10) The Epstein hedge fund currency bank margin loan account, crimes, provides over one hundred dollars, in margin bank loans, against one dollar, in the currency margin loan trading investment, one hundred to one, bank margin loan accounts, in trading of currency contracts. The largest loans on Wall Street world wide.
- 11) United States V. Summerlin, 84 L.edj 1283 (1940), discerns the well settled law, whereby the government, is not bound by the statute of limitations, in civil restitution collection suits, herein against Epstein and others.

- 11A) Hoffenberg has over 35-years in collection law training.
- 12) United States et al, V. Walter A. Forbs et al, 740 F. Supp 2d 334, District of Connecticut, September 30, 2010, order shows the joint government, and restitution creditor cedant Corp. federal debt collection procedure act, recovery, that may be used against, the multi-billionaire Epstein crimes herein. The government has over 400 Billion in judgments in other cases that apply herein.
- 13) The constructive trust well settled law, may be used to freeze, the multi-billion Epstein assets and money.
- 14) Epstein understands, that the effort in this memo, will cause the huge Epstein hedge fund currency margin, bank trading loan accounts to be called in, and defaulted by the Epstein banks, for the Epstein bank fraud loan application crimes in seeking the bank margin loan accounts.
- 15) Epstein understands his bank loan margin accounts fraud crimes, used by Epstein to open each bank loan margin account, in the Epstein hedge fund criminal enterprise, are at risk, in the operations herein.
- 16) Hoffenberg will turn over evidence in the Towers Investors Dot-Com, bankruptcy cases, showing how Epstein did act by criminal and civil fraud, in the bankruptcy cases in the massive Epstein hedge fund, criminal enterprise, by defrauding all of the Towers Investors Dot Com.

- 17) Epstein understands that, the operations herein, will cause the major Epstein hedge fund investors, to demand the repayment, of each investment, in the Epstein hedge fund. Therein ending the Epstein hedge fund criminal enterprise.
- 18) Attached hereto are the Jeff Epstein investor hedge fund audit crimes project, (33) thirty-three points of fact. Said points of fact, crimes will be further discerned by Hoffenberg, and experts, showing the government, the inside operations, crimes, in the massive multi-billionaire Jeff Epstein hedge fund criminal enterprise.
- 19) The Leese Family Towers Investors Hoffenberg overseas contracts, are vital in, the Epstein massive hedge fund criminal enterprise. Said contracts are ongoing today.
- 20) The Leese Family members, will cooperate with the Government, in the Epstein criminal case. Hoffenberg not Epstein, has the key relationship, with the Leese Family members. Hoffenberg did the Leese, Towers Investors, Epstein contracts.
- 21) Epstein defrauded the Leese Family members, in their continuing Epstein hedge fund, crimes overseas bank relationships, that are controlled by the Leese Family. The Leese Family operate overseas, not in the United States. The Leese Family don't understand, the massive Epstein crimes.
- 22) The Leese Family members, pay out the illegal overseas Epstein

hedge fund criminal enterprise, funds, that violates the United States criminal law, with Epstein.

- 23) The government will be provided with further evidence, from the Towers Investors [REDACTED], restitution civil collections, from the multi-billionaire Jeff Epstein hedge fund criminal enterprise, investigation.
- 24) The government will be paid billions of dollars, from the multi-billionaire Epstein criminal enterprise. Hoffenberg, the Epstein hedge fund partner, will meet with, the Epstein hedge fund banks, now. Government agents will be at the bank meetings.
- 25) The Epstein hedge fund banks, did violate the United States criminal law, whereby the banks will consider the need to reach the hedge fund bank loans settlement reduction with Hoffenberg, in the banks margin and the other Epstein bank hedge fund loans. Government agents will be at the bank.
- 26) Epstein understands that the hedge fund bank loans reduction settlement, provide(s) the billions of dollars, to pay the Government, with all the Epstein hedge fund investors, and Towers Investors Dot-Com, 200,000 restitution victims.
- 27) Epstein must pay out some (50) fifty million dollars to the Towers Investors Dot-Com, in order to fund the operations herein, now.
- 28) Epstein understands his major risk in the civil and criminal

issues, that will cause the Epstein over (150) One Hundred Fifty year prison sentence.

- 29) Epstein understands that his Government continuing cooperation, in the Epstein guilty plea agreement, are now mandated, for the most serious Epstein considerations.
- 30) The Government must consider the terms in the Epstein guilty plea agreement, set forth below.
- 31) The court will order and bind the terms in the Epstein guilty plea agreement.
- 32) Epstein's Government continuing cooperation, will provide Epstein with home detention up to the time of the Epstein criminal case sentence.
- 33) The Epstein sentence will be served at the Government base, not prison, the same kind of detention terms, provided to Sammy the Bull, in the John Gotti, case. The Epstein financial details will be settled with the Government in the Epstein court ordered guilty plea agreement.

DATED 10-3-2013

By:


Steven Jude Hoffenberg

JEFF EPSTEIN INVESTOR AUDIT PROJECT

1. The currency future contracts copy, are not provided to each investor, by Epstein.
2. Currency is a commodity, [REDACTED]efined under, the Commodity Exchange Act, hereinafter CEA.
3. Each currency transaction, for the investor(s), are placed in needed valid counterparty, in the bank.
4. The bank counterparty, trade(s) the investor currency account(s).
5. Each investor currency account, must be listed by the bank, in the name of each investor.
6. Epstein conceal(s), the investor required name, from the bank: currency trading account(s).
7. Epstein is not the valid investor counterparty, that must trade, for each investor account.
8. The investor account, will not take the physical delivery, of the trading currency.
9. Commodity Futures Trading Commission, may open the investigation in currency investor trading violation(s), by Epstein.
10. Commodity Futures Trading Commission vs International Foreign Currency Inc Etal 334 F.Supp 2d 305 (EDNY 2004), show(s) the investor currency basic trading.
11. The investor fund(s), are deposited in, the Epstein account(s), not the investor currency account(s), operated by the bank currency trader.
12. Epstein, not the bank, has authority, in the investor funds.

13. Violation(s) in the investor currency account, may show up at, the bank currency trading accounts.
14. Epstein operate(s) alone, the bank currency trading accounts, concealing that evidence, from the investors.
15. Each investor audit, in the bank currency trading accounts, will show, the violation(s), by Epstein.
16. The investor contract(s) with Epstein, will show the road map, in the Epstein violation(s) of Federal law.
17. The Hoffenberg collection assistance, with the investors, will produce, the Epstein violation(s), in Federal law.
18. The Commodity Futures Trading Commission, will act, in the Epstein turnover of account evidence, for each investor, if needed.
19. Hoffenberg will assist, in the mandated Collection Audit, in each investor account.
20. The Collection Investor Audit, will be performed by expert(s), in this investment.
21. Hoffenberg can assist in picking the investor collection audit experts, in addition to the audit work process.
22. Epstein stated in the media that Epstein alone, operate(s), the Investor Currency Trading strategies, like Madoff.
23. Epstein alone structure(s), the investor currency trading account, profit and loss, like Madoff.
24. The Epstein investor solicitation fraud, will show how, the investor Epstein contract, prove(s) the Epstein investor fraud, scheme.
25. Epstein violate(s) the CEA anti fraud provision(s), with each

investor account, Epstein margin credit from the bank trading the currency, in the Epstein scheme.

26. The Epstein investor bad faith, extreme fraud scheme, convert(s) the massive bank margin credit account, in the Epstein profit, that defraud(s) each investor account;

27. The bank major margin credit account, provide(s) Epstein with the fund(s), that Epstein convert(s), from each investor, into the Epstein account currency trading profit(s).

28. The Epstein investor bad faith scheme, remove(s) from each investor currency trading account, the bank major margin trading credit with no material disclosure, to the investors.

29. Epstein stated in the Media, that Epstein is paid a flat fee, from each investor account.

30. The flat fee Epstein statement, from each investor account charge, show(s) the Epstein fraud, bad faith, by converting the investor bank margin credit account, into the Epstein account trading use.

31. The Epstein trading profit(s), come(s) from, the investor looted defrauded bank, margin trading credit, for each investor, that Epstein loot(s) in his trading accounts, from each investor account profit.

32. The Epstein investor contract(s), conceal(s) and defraud(s), each investor in the bank margin trading credit.

33. The Epstein extraordinary bank margin credit, that Epstein loots, from each investor account, provide(s) the Epstein profit, in violation of Federal law. Investor Epstein Contract Fraud Scheme.