



SECKENDORF HASSON & REILLY, CPA'S LLC



May 20, 2015

JEFFREY E. EPSTEIN
6100 RED HOOK QUARTER B3
ST. THOMAS, VI 00802

Dear Jeffrey,

Enclosed for your review and filing are the following:

Form 114

Report of Foreign Bank & Financial Accounts

Each tax return or form listed above should be filed in accordance with the enclosed filing instructions.

Mail all returns certified return receipt for proof of timely filing. Please be sure to call if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'D. Hasson'.

DAVID M. HASSON, CPA

FORM TO FILE:

FORM 114 - REPORT OF FOREIGN BANK AND FINANCIAL ACCOUNTS

THE ABOVE TAX RETURN WILL BE ELECTRONICALLY FILED WITH FINCEN, DEPARTMENT OF THE TREASURY FINANCIAL CRIMES ENFORCEMENT NETWORK, UPON RECEIPT OF A SIGNED FORM 114A.

PAYMENT:

NO PAYMENT IS REQUIRED.

TIMELY FILING:

A FOREIGN BANK REPORTING FORM 114 MUST BE 'ACCEPTED' OR 'ACCEPTED WITH ERRORS' BY JUNE 30, 2015 FOR THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN) TO CONSIDER IT TIMELY FILED. IF AN ORIGINAL FORM 114 IS E-FILED AFTER THE JUNE 30, 2015 DEADLINE, THE LATE FILING EXPLANATION PORTION OF THE FORM 114 MUST BE COMPLETED. FINCEN CAN LEVY PENALTIES WHEN THE ORIGINAL FOREIGN BANK REPORTING FORM 114 IS E-FILED AFTER THE DEADLINE.

IF THE FOREIGN BANK REPORTING FORM 114 IS REJECTED IT MUST BE RESUBMITTED AND ACCEPTED BY THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN) BY JUNE 30, 2015. THE FINANCIAL CRIMES ENFORCEMENT NETWORK (FINCEN) DOES NOT ALLOW A PERFECTION PERIOD FOR CORRECTING REJECTED SUBMISSIONS. IF THE ORIGINAL FOREIGN BANK REPORTING FORM 114 E-FILING IS 'REJECTED' BY FINCEN AND THE SUBSEQUENT E-FILING OF THE ORIGINAL FORM 114 TAKES PLACE AFTER THE FILING DEADLINE, THE LATE FILING EXPLANATION PORTION OF THE FORM 114 MUST BE COMPLETED.

IF THE FOREIGN BANK REPORTING FORM 114 IS 'ACCEPTED WITH ERRORS' BY JUNE 30, 2015 DEADLINE, FINCEN WOULD LIKE TO SEE AN AMENDED FORM 114 E-FILED WITHIN 30 DAYS

Form 114a

Department of the Treasury
Financial Crimes Enforcement
Network (FinCEN)

October 2013

Record of Authorization to
Electronically File FBARs

(See instructions below for completion)

Do not send to FinCEN. Retain this form for your records.**Part I** Persons who have an obligation to file a Report of Foreign Bank and Financial Account(s)

1. Owner last name or entity's legal name EPSTEIN	2. Owner first name JEFFREY	3. Owner M. I.
4. Spouse last name (if jointly filing FBAR - see instructions below)	5. Spouse first name	6. Spouse M. I.

I/we declare that I/we have provided information concerning 2 (enter number of accounts) foreign bank and financial account(s) for the filing year ending December 31, 2014 to the preparer listed in Part II; that this information is to the best of my/our knowledge true, correct, and complete; that I/we authorize the preparer listed in Part II to complete and submit to the Financial Crimes Enforcement Network (FinCEN) a Report of Foreign Bank and Financial Accounts (FBAR) based on the information that I/we have provided; and that I/we authorize the preparer listed in Part II to receive information from FinCEN, answer inquiries and resolve issues relating to this submission. I/we acknowledge that, notwithstanding this declaration, it is my/our legal responsibility, not that of the preparer listed in Part II, to timely file an FBAR if required by law to do so.

7. Owner signature (Authorized representative if entity) 	8 Date MM / DD / YYYY	9 Owner or entity TIN [REDACTED]	10 TIN type a <input type="checkbox"/> EIN b <input checked="" type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign
	11 Spouse signature	12 Date MM / DD / YYYY	13 Spouse TIN
			14 TIN type a <input type="checkbox"/> EIN b <input type="checkbox"/> SSN/ITIN c <input type="checkbox"/> Foreign

Part II Individual or Entity Authorized to File FBAR on behalf of Persons who have an obligation to file.

15. Preparer last name CPA	16. Preparer first name DAVID	17. Preparer M.I.	18. Preparer PTIN [REDACTED]
19 Address [REDACTED]	20 City [REDACTED]	21 State [REDACTED]	22 ZIP/postal code [REDACTED]
23 Country code	24 Preparer's (item 15) employer's (Entity) name SHR, CPA'S LLC	25. Employer EIN 90-0436485	26. Preparer's signature

Instructions for completing the FBAR Signature Authorization Record

This record may be completed by the individual or entity granting such authorization (Part I) OR the individual/entity authorized to perform such services. The completed record *must* be signed by the individual(s)/entity granting the authorization (Part I) and the individual/entity that will file the FBAR. The Preparer/filing entity must be registered with FinCEN BSA E-File system. (See <http://bsaeiling.fincen.treas.gov/main.html> for registration).

Read and complete the account owner statement in Part I.

To authorize a third party to file the Foreign Bank and Financial Accounts Report (FBAR), the account owner should complete Part I, items 1 through 3 (as required), sign and date the document in Part I, items 7/8 and complete items 9 and 10.

Accounts Jointly Owned by Spouses (see exceptions in the FBAR instructions)

If the account owner is filing an FBAR jointly with his/her spouse, the spouse must also complete Part I, items 4 through 6. The spouse must also sign and date the report in items 11/12, and complete items 13 and 14. A third party preparer may be one of the spouses of the jointly owned foreign account. In this case, both spouses must complete Part I of form 114a in its entirety. The third party preparer (spouse) that will file the FBAR on behalf of both spouses will complete Part II in its entirety (do not use such terms as *see above*, or *same as item number x*).

Complete Part II, items 15 through 18 with the preparer's information. The address, items 19 through 23, is that of the preparer or the preparer's employer if the preparer is an employee. Record the employer's information (if any) in items 24 and 25. If the preparer does not have a PTIN, leave item 18 blank. The third party preparer *must* sign in item 26 of Part II indicating that the FBAR will be filed as directed by the authorizing authority.

The person(s) listed in Part I, and the person listed in Part II as authorized to file on behalf of the person(s) listed in Part I, should retain copies of this record of authorization and the filing itself, both for a period of 5 years. See 31 CFR 1010.430(d).

DO NOT SEND THIS RECORD TO FinCEN UNLESS REQUESTED TO DO SO.

DO NOT MAIL

MUST BE ELECTRONICALLY FILED

Part II Information on financial account(s) owned separately

FinCEN Form 114

Complete a separate block for each account owned separately

Page Number

Add an additional Part II page as many times as necessary in order to provide information on all accounts

2 of 2

1 Filing for calendar year 2014	3-4 Check appropriate identification number <input checked="" type="checkbox"/> Taxpayer Identification Number <input type="checkbox"/> Foreign identification number Enter identification number here: [REDACTED]	6 Last name or organization name EPSTEIN
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 98,894.	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other -- Enter type below
17 Name of Financial Institution in which account is held BNP PARIBAS		
18 Account number or other designation 0293300000062351	19 Mailing address (number, street, or suite number) of financial institution in which account is held 16 BOULEVARD DES ITALIANS	
20 City PARIS	21 State, if known	22 Foreign postal code, if known 75009
23 Country FR		
15 Maximum value of account during calendar year (See instructions under Monetary amounts, step 2) 110,267.	15a Amount unknown <input type="checkbox"/>	16 Type of account a <input checked="" type="checkbox"/> Bank b <input type="checkbox"/> Securities c <input type="checkbox"/> Other -- Enter type below
17 Name of Financial Institution in which account is held BNP PARIBAS		
18 Account number or other designation 0293300030061444	19 Mailing address (number, street, or suite number) of financial institution in which account is held 16 BOULEVARD DES ITALIANS	
20 City PARIS	21 State, if known	22 Foreign postal code, if known 75009
23 Country FR		
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