

**JEFFREY E. EPSTEIN**  
**6100 Red Hook Quarter, Suite B-3**  
**St. Thomas, USVI 00802**

December 22, 2010

To Whom It May Concern:

I write in reference to the application of my close personal friend, Sultan Bin Sulayem, to lease the premises known as PH2A at 10 West Street, New York, New York. Sultan Bin Sulayem has a net worth of well over \$100 Million Dollars. I have known him for more than 8 years and will personally vouch for him and any information he provides in connection with this application.

Sincerely,

Jeffrey E. Epstein