

DRAFT – PRIVILEGED AND CONFIDENTIAL ATTORNEY WORK PRODUCT

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February 10, 2015

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Karin Kunstler Goldman
Assistant Attorney General
Charities Bureau
Office of the Attorney General
Of the State of New York
120 Broadway, 3rd Floor
New York, NY 10271

RE: Jeffrey Epstein VI Foundation
Registration with the NY Attorney General's Charities Bureau

Dear Assistant Attorney General Goldman:

In accordance with our telephone conversation on Friday, February 6, 2015, I am writing in response to your letter to the Jeffrey Epstein VI Foundation (the "Foundation") dated January 28, 2015 in which you advised that the Foundation appears to be conducting charitable activities in the State of New York and that doing so would require registration with the Charities Bureau under the provisions of the Estate Powers & Trust Law. You also noted that solicitation of charitable contributions in the State of New York would require registration under the provisions of Article 7-A of the Executive Law. As we discussed, this is to confirm that, since its incorporation in the United States Virgin Islands in July 2000, Jeffrey Epstein VI Foundation has never solicited charitable contributions, nor engaged in any other charitable activities in the State of New York, and, therefore, respectfully, no registration is or was ever required with the New York Attorney General's Charities Bureau.

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As legal counsel to the founding principal of the Foundation, I have worked with the Foundation's Virgin Islands counsel and its staff from its inception. In that capacity and as a Trustee and/or an officer of the Foundation from 2007 through the date of this letter, I am familiar with the Foundation's history and its operations and make the statements contained herein based on my own personal knowledge.

Jeffrey Epstein VI Foundation is a registered "trade name" for the Foundation. In July 2000, the Foundation was incorporated in the United States Virgin Islands as J. Epstein Virgin Islands Foundation, Inc., a not-for-profit corporation that was recognized by the IRS as a tax exempt private foundation on November 1, 2000. The Lt. Governor's Office of the United States Virgin Islands issued a certificate of registration to allow the Foundation to use the trade name Jeffrey Epstein VI Foundation in June 2014. The Foundation has never conducted its activities or held property in New York, and has never sought to be qualified in New York as a foreign corporation, nor has it ever been required to do so.

The Foundation is primarily a philanthropic grant-making organization which makes decisions regarding its charitable distributions exclusively in the United States Virgin Islands. From time to time, the Foundation has sponsored its own scientific symposia and educational programs, all of which have taken place exclusively in the United States Virgin Islands. The Foundation's operating checking account was opened and has always been maintained in the United States Virgin Islands, and all checks out of that operating account have always been cut from the Foundation's offices in the United States Virgin Islands. The Foundation's books and records are also maintained in the United States Virgin Islands, and the Foundation has filed Annual Reports with the Lt. Governor's Office of the United States Virgin Islands every year since its inception. Two of the three members of the Foundation's Board of Trustees, its President and its Secretary are all residents of the United States Virgin Islands.

Only I, a Trustee and an officer of the Foundation, reside outside of the United States Virgin Islands in the State of New Jersey. I am a practicing New York attorney working out of my office located in New York City at the address to which you sent your letter, and while I have received and made communications relating to the Foundation in and from my office, my office is a legal practice and has never been an office of the Foundation. Being personally familiar with the Foundation's activities since its inception, I am able to confirm that the Foundation has never solicited any charitable contributions in the State of New York.

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The website to which you refer in your letter was created and is maintained by an independent contractor engaged to provide information about the Foundation on the internet. The contractor makes inquiries of the Foundation's staff in the United States Virgin Islands and then publishes information that the contractor believes would be of interest on the internet. Unfortunately, the contractor's internet disclosures were not so closely monitored, and until recently, the Foundation was unaware of internet statements referred to in your letter that the Foundation is based in New York, which is simply incorrect. I now understand that the contractor, with whom I have communicated on a number of occasions regarding certain legal issues, incorrectly assumed that my office was an office of the Foundation. I have addressed this with the contractor, who at my request has removed any erroneous statements about the Foundation being based in New York from any internet disclosures made about the Foundation.

I have attached for your records a copy of each of the Foundation's Articles of Incorporation, letter of recognition from the IRS, Certificate of Trade Name Registration from the Office of the Lt. Governor of the United States Virgin Islands to use the trade name Jeffrey Epstein VI Foundation, and the most recent Annual Report of the Foundation filed with the Lt. Governor's Office of the United States Virgin Islands on June 30, 2014. **[JEFFREY, DO YOU WANT ME TO ATTACH A BLANK CHECK TO DEMONSTRATE THAT THE FOUNDATION'S OPERATING ACCOUNT IS FIRST BANK IN THE VI? SHOULD I PROVIDE THE MOST RECENT TAX RETURN – NOTE, HOWEVER, THAT IT WAS ONLY FILED IN THE VI?]**

Please feel free to contact me at the address provided above if you require anything further for a determination that the Foundation has neither solicited charitable contributions nor engaged in any other charitable activities in the State of New York and is not required to register with the New York Attorney General's Charities Bureau. Thank you in advance for your consideration.

Respectfully,

Darren K. Indyke
Vice President and Treasurer