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EXHIBIT 56

Axia Advisors, LLC

Expert Report of Jorge Amador

June 16, 2023

HIGHLY CONFIDENTIAL – SUBJECT TO PROTECTIVE ORDER

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I. QUALIFICATIONS

Through my company Axia Advisors, LLC, I provide expert and consulting services regarding securities case investigation and initiation, evaluation of claims under the federal securities laws, industry standards and best practices and procedures for case investigation and evaluation, and related forensic accounting services and analysis.

I am a Certified Public Accountant and certified in Financial Forensics with over 35 years of corporate and public accounting experience, including in disputes, litigation, forensic investigations, discovery, and regulatory compliance. I am a member of the American Institute of Certified Public Accountants. I have been an Adjunct Professor at both Golden Gate University and Baruch College where I taught business law, financial accounting, and forensic accounting at both the undergraduate and graduate level.

I am also an attorney licensed to practice law in the State of California and a member in good standing of the United States District Court for the Northern District of California.

I previously served as Director of Forensic Accounting at the law firms Milberg Weiss and Saxena White. In those roles, I led hundreds of investigations of potential (and actual) securities laws violations. At Saxena White, for example, I led dozens of forensic investigations and I was part of a team that litigated actions, such as *Brett Kandell v. Dror Niv et al.*, *In re Wells Fargo & Company Shareholder Derivative Litigation*, and *In re Wilmington Trust Securities Litigation*.

As Director at Axia Advisors, LLC, I have consulted on major securities cases, including class actions relating to *In re Bear Stearns Cos. Inc. Securities Litigation*, *In re Countrywide Financial Corporation Securities Litigation, In re Lehman Brothers Equity/Debt Securities Litigation,* and *Fernandez v. Knight Capital Group, Inc., et al.*

I routinely provide forensic accounting services to investment managers concerned about possible improper financial reporting related to investments.

A copy of my curriculum vitae is attached as Exhibit A. A list of the cases in which I have testified over the past four years as well as my publications over the past ten years is attached as Exhibit B.

I am being compensated in this matter at my usual and customary hourly rate of $570 per hour. My compensation is not contingent upon the substance of my opinions rendered or the outcome of this matter.

II. FACTS OR DATA CONSIDERED

I considered facts and data from the documents cited herein, including documents produced by JPMorgan Chase Bank, N.A. ("JPMorgan") in this litigation. These documents include JPMorgan's internal communications and financial statements for accounts belonging to Jeffrey E. Epstein ("Epstein") and individuals and entities related to Epstein ("Epstein-Related Individuals and Entities").

One limitation of my analysis is that I did not receive complete financial documents for the accounts related to Epstein-Related Individuals and Entities identified in Exhibit C. These documents may have allowed me to identify additional relevant transactions, but would not change my analysis of the activity described in this report.

Throughout my report, I identify exemplar documents and information to support my opinions. However, due to the volume of documents and account activity, I do not identify every relevant document or transaction. I reserve the right to supplement my report as additional information is obtained.

A comprehensive list of the materials I relied upon for my analysis is attached as Exhibit D.

III. METHODOLOGY USED

In forming my opinions in this matter, I conducted a forensic analysis of financial records for Epstein and Epstein-Related Individuals and Entities.[1] I also reviewed emails and other documents produced in this litigation to identify potential areas for forensic financial investigation and to validate information contained in the financial records. The role of a forensic accountant is to collect, analyze, and evaluate financial records, such as bank statements and related documents, including checks, wire transfers, and deposits, for potential illegal activity. In this case, this process included tracing sources and uses of funds in Epstein's personal and business bank accounts, reviewing business tax returns, and compiling suspicious activity by account. I also reviewed JPMorgan's internal correspondence, including emails, marketing/sales team reports, and due diligence reports. I abided by the following standards in my analysis:

The American Institute of Certified Public Accountants (the "AICPA") is the national, professional organization for all Certified Public Accountants that works to maintain public confidence in the integrity, objectivity, competence, and professionalism of CPAs. Each of the more than 400,000 members of the AICPA must comply with the organization's professional standards, including the code of professional conduct and the standards relating to forensic services.

[1] For my identification of Epstein-Related Individuals and Entities, I relied on the instruction of counsel and JPMorgan's Response to Interrogatory No. 1, Doe's First Set of Interrogatories.

The Statement on Standards for Forensic Services, issued by the Forensic and Valuation Services Executive Committee of the AICPA, establishes enforceable standards for members performing forensic services.[2] Forensic Services Section 100 ("FS Section 100"), Statement on Standards for Forensic Services No. 1.01, provides that FS Section 100 governs "investigations" performed by members, and defines an "investigation" as follows:

> A matter conducted in response to specific concerns of wrongdoing in which the member is engaged to perform procedures to collect, analyze, evaluate, or interpret certain evidential matter to assist the stakeholders (for example, client, board of directors, independent auditor, or regulator) in reaching a conclusion on the merits of the concerns.[3]

Statement on Standards for Forensic Services No. 1.06 sets forth the general standards of the accounting profession, which applies to all services performed by a member, including forensic services, as follows:

> *Professional competence*. Undertake only those professional services that the member or the member's firm can reasonably expect to be completed with professional competence.
>
> *Due professional care.* Exercise due professional care in the performance of professional services.
>
> *Planning and supervision*. Adequately plan and supervise the performance of professional services.
>
> *Sufficient relevant data*. Obtain sufficient relevant data to afford a reasonable basis for conclusions or recommendations in relation to any professional services performed.[4]

[2] AICPA, Forensic Services Section, Statement on Standards for Forensic Services.
[3] AICPA, Forensic Services Section 100, Statement on Standards for Forensic Services No. 1.01.
[4] AICPA, Forensic Services Section 100, Statement on Standards for Forensic Services No. 1.06.

Statement on Standards for Forensic Services No. 1.08 states that "[a] member performing forensic services must follow additional general standards, which are promulgated to address the distinctive nature of such services."[5] Among these additional general standards is "Objectivity," described in Statement on Standards for Forensic Services No. 1.08, as follows:

> Objectivity is a state of mind, a quality that lends value to a member's services. It is a distinguishing feature of the profession. The principle of objectivity imposes the obligation to be impartial, intellectually honest, and free of conflicts of interest.[6]

In addition, I follow the standards contained in the Federal Financial Institutions Examination Council's ("FFIEC") Bank Secrecy Act/Anti-Money Laundering Examination Manual ("FFIEC BSA/AML Examination Manual"), which is the FFIEC's guidance to examiners for carrying out BSA/AML and Office of Foreign Assets Control ("OFAC") examinations.

IV. SUMMARY OF OPINIONS

A. Epstein Had a Significant Financial Relationship with JPMorgan

1. JPMorgan Held at Least 134 Accounts for Epstein and Epstein-Related Individuals and Entities

JPMorgan's relationship with Epstein began in March 1985 when Epstein opened an personal account.[7] JPMorgan claimed that its compliance officer terminated JPMorgan's relationship with Epstein in July 2013. However, JPMorgan's internal emails show that the last account for an Epstein-Related Individual or Entity was closed on March 7, 2014.[8]

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[5] AICPA, Forensic Services Section 100, Statement on Standards for Forensic Services No. 1.08.
[6] *Id.*
[7] JPMorgan "Subject Client Review – Jeffrey E. Epstein", July 1, 2013 (JPM-SDNYLIT-00029203-29211); Summary of "Subject Client Review – Jeffrey E. Epstein", July 1, 2013 (JPM-SDNYLIT-00029204).
[8] JPMorgan internal email, April 30, 2015 (JPM-SDNYLIT-00032902).

I have identified 134 JPMorgan accounts owned by Epstein or Epstein-Related Individuals or Entities—some of which were opened as late as April 2013.[9] I refer to these accounts collectively as the "Epstein Accounts".

Epstein had six personal JPMorgan accounts (*see* Figure 1 below).[10]

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[9] JPMorgan "Subject Client Review – Jeffrey E. Epstein", July 1, 2013 (JPM-SDNYLIT-00029203-29211); *See* Summary of "Subject Client Review – Jeffrey E. Epstein", July 1, 2013 (JPM-SDNYLIT-00029204).

[10] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280); Jeffery E. Epstein JPMorgan Acct #1001 Bank Statements, December 1999 through December 2013 (JPM-SDNYLIT-00042037-42041, JPM-SDNYLIT-00042082-42086, JPM-SDNYLIT-00042109-42116, JPM-SDNYLIT-00042133-42139, JPM-SDNYLIT-00042158-42162, JPM-SDNYLIT-00042179-42193, JPM-SDNYLIT-00042238-42243, JPM-SDNYLIT-00042258-42267, JPM-SDNYLIT-00042282-42287, JPM-SDNYLIT-00042312-42321, JPM-SDNYLIT-00042338-42342, JPM-SDNYLIT-00042385-42401, JPM-SDNYLIT-00042448-42465, JPM-SDNYLIT-00042488-42492, JPM-SDNYLIT-00042507-42516, JPM-SDNYLIT-00042529-42538, JPM-SDNYLIT-00042549-42553, JPM-SDNYLIT-00042562-42567, JPM-SDNYLIT-00042580-42584, JPM-SDNYLIT-00042593-42597, JPM-SDNYLIT-00042608-42616, JPM-SDNYLIT-00042623-42633, JPM-SDNYLIT-00042646-42652, JPM-SDNYLIT-00042679-42684, JPM-SDNYLIT-00042699-42708, JPM-SDNYLIT-00042721-42732, JPM-SDNYLIT-00042747-42768, JPM-SDNYLIT-00042781-42786, JPM-SDNYLIT-00042801-42805, JPM-SDNYLIT-00042820-42825, JPM-SDNYLIT-00042838-42845, JPM-SDNYLIT-00042860-43262, JPM-SDNYLIT-00043295-43304, JPM-SDNYLIT-00043347-43356, JPM-SDNYLIT-00043397-43410, JPM-SDNYLIT-00043479-43488, JPM-SDNYLIT-00043495-43500, JPM-SDNYLIT-00043506-43525, JPM-SDNYLIT-00043540-43544, JPM-SDNYLIT-00043585-43604, JPM-SDNYLIT-00043679-43686, JPM-SDNYLIT-00043715-43724, JPM-SDNYLIT-00043730-43739, JPM-SDNYLIT-00043770-43783, JPM-SDNYLIT-00043858-43873, JPM-SDNYLIT-00043918-43927, JPM-SDNYLIT-00043954-43965, JPM-SDNYLIT-00044002-44011, JPM-SDNYLIT-00044018-44027, JPM-SDNYLIT-00044064-44073, JPM-SDNYLIT-00044110-44119, JPM-SDNYLIT-00044168-44177, JPM-SDNYLIT-00044185-44196, JPM-SDNYLIT-00044259-44264, JPM-SDNYLIT-00044293-44300, JPM-SDNYLIT-00044337-44342, JPM-SDNYLIT-00044373-44384, JPM-SDNYLIT-00044423-44430, JPM-SDNYLIT-00044437-44454, JPM-SDNYLIT-00044460-44465, JPM-SDNYLIT-00044473-44477, JPM-SDNYLIT-00044514-44518, JPM-SDNYLIT-00044549-44554, JPM-SDNYLIT-00044595-44609, JPM-SDNYLIT-00044646-44668, JPM-SDNYLIT-00044675-44680, JPM-SDNYLIT-00044713-44719, JPM-SDNYLIT-00044758-44771, JPM-SDNYLIT-00044852-44872, JPM-SDNYLIT-00044907-44916, JPM-SDNYLIT-00044931-44945, JPM-SDNYLIT-00044972-44981, JPM-SDNYLIT-00045022-

Figure 1: Epstein's Personal JPMorgan Accounts[11]

Account Holder	Account Number
Jeffrey E. Epstein	#0438
Jeffrey E. Epstein	#Q1001
Jeffrey E. Epstein	#C1001
Jeffrey E. Epstein	#4956
Jeffrey E. Epstein	#0663
Jeffrey E. Epstein	#2675

JPMorgan also held 59 accounts for Epstein-Related Entities, *i.e.*, limited liability companies (LLCs), corporations, and trusts owned 100% by Epstein or for which Epstein served as Trustee (*see* Figure 2 below).[12]

Figure 2: Epstein-Related Entities JPMorgan Accounts

Account Name	Relationship To Epstein	Account Number
The 2011 Caterpillar Trust	Epstein grantor of trust[13]	Unknown

45026, JPM-SDNYLIT-00045067-45071, JPM-SDNYLIT-00045112-45127, JPM-SDNYLIT-00045174-45183, JPM-SDNYLIT-00045189-45200, JPM-SDNYLIT-00045207-45218, JPM-SDNYLIT-00045253-45257, JPM-SDNYLIT-00045265-45274, JPM-SDNYLIT-00045319-45330, JPM-SDNYLIT-00045337-45342, JPM-SDNYLIT-00045383-45400, JPM-SDNYLIT-00045439-45448, JPM-SDNYLIT-00045487-45493, JPM-SDNYLIT-00045534-45549, JPM-SDNYLIT-00045584-45588, JPM-SDNYLIT-00045621-45625); JPMorgan Annual Review and Renewal for $1 million Small Business Line of Credit to Jeffrey E. Epstein (JPM-SDNYLIT-00001677); Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

[11] *See* Relationship List (JPM-SDNYLIT-00003032-3035 at 3034).

[12] *See* bank statements for the referenced accounts (identified by Bates Number in Exhibit D); Summary of "Subject Client Review - Jeffrey E. Epstein", July 1, 2013 (JPM-SDNYLIT-000029204); JPMorgan's Response to Interrogatory No. 1, Doe's First Set of Interrogatories.

[13] JPMorgan internal email regarding "Trust Agreement", December 21, 2011 (JPM-SDNYLIT-00019431-19432).; Trust Agreement between Jeffrey E. Epstein, as Grantor, and Erika A. Kellerhals and Richard Kahn, as Trustees (unsigned) (JPM-SDNYLIT-00019435-19452). *See, also*, JPMorgan Account Certification of Trust and Account Application, signed by Erika A. Kellerhals (JPM-SDNYLIT-00019530-19535).

Account Name	Relationship To Epstein	Account Number
Butterfly Trust	Epstein grantor of trust[14]	#2810
C.O.U.Q. Foundation Inc.	Epstein, President[15]	#1565
C.O.U.Q. Foundation Inc.	Epstein, President	#2000
Enhanced Education	Epstein, President[16]	#5810
Epstein Interests	100% owned by Epstein [17]	#8912
Financial Trust Company, Inc.	100% owned by Epstein[18]	#1005
Financial Trust Company, Inc.	100% owned by Epstein	#5001
Financial Trust Company, Inc.	100% owned by Epstein	#0001
Financial Trust Company, Inc.	100% owned by Epstein	#5003
Financial Trust Company, Inc.	100% owned by Epstein	#1007
Financial Trust Company, Inc.	100% owned by Epstein	#5217
Financial Trust Company, Inc.	100% owned by Epstein	#5225
Financial Trust Company, Inc.	100% owned by Epstein	#5233
Financial Trust Company, Inc.	100% owned by Epstein	#1211
Financial Trust Company, Inc.	100% owned by Epstein	#1229
Financial Trust Company, Inc.	100% owned by Epstein	#1237
Financial Trust Company, Inc.	100% owned by Epstein	#8780
Financial Trust Company, Inc.	100% owned by Epstein	#0000

[14] Butterfly Trust, Excerpt of Trust Agreement, signed by Jeffrey E. Epstein, as Grantor, and Darren K. Indyke and Richard Kahn, as Trustees (JPM-SDNYLIT-00099241-99243).
[15] Confidential Due Diligence Report, The COUQ Foundation, Inc., December 22, 2003, identifying Jeffrey E. Epstein as President (JPM-SDNYLIT-00149640-149645 at 9644).
[16] Articles of Incorporation of J. Epstein Virgin Islands Foundation, Inc. identifying Jeffrey E. Epstein as President (JPM-SDNYLIT-00025102-25108 at 5104).
[17] JPMorgan "Summary for Jeffrey E. Epstein" (JPM-SDNYLIT-00030891).
[18] *Id.*

Account Name	Relationship To Epstein	Account Number
Financial Trust Company, Inc.	100% owned by Epstein	#0217
Financial Trust Company, Inc.	100% owned by Epstein	#0225
Financial Trust Company, Inc.	100% owned by Epstein	#0233
Financial Trust Company, Inc.	100% owned by Epstein	#9885
Freedom Air International, Inc.	100% owned by Epstein[19]	#4324
Haze Trust	Grantor Trust of Southern Financial LLC[20]	#4006
Haze Trust	Grantor Trust of Southern Financial LLC[21]	#2839
Haze Trust	Grantor Trust of Southern Financial LLC	#2518
Hyperion Air, LLC	Epstein sole member[22]	#0806
Hyperion Air, LLC	Epstein sole member	#4332
Hyperion Air, Inc.	100% owned by Epstein[23]	#4332
Hyperion Air, Inc.	100% owned by Epstein	#2820
J. Epstein and Co. Inc.	Epstein-Related Entity[24]	Unknown
J. Epstein Foundation	Epstein, President[25]	Unknown

[19] Corporate Dissolution or Liquidation, Freedom Air International, Inc., Consent of Sole Stockholder, December 7, 2012 (MP-00003267-3274).
[20] 2013 Federal Supplemental Information for Southern Trust Company, Inc. (VI-JPM-000007406).
[21] *Id.*
[22] Operating Agreement of Hyperion Air, LLC, October 19, 2012, signed by Jeffrey E. Epstein as Sole Member (JPM-SDNYLIT-00025446-25453).
[23] Confidential Due Diligence Report, Hyperion Air, Inc., January 23, 2009, noting "This entity is 100% owned by Jeffrey Epstein" (JPM-SDNYLIT-00036884-36890 at 6888).
[24] JPMorgan internal email, October 24, 2006, with embedded Due Diligence Report, Jeffrey E. Epstein, May 12, 2003, identifying "J. Epstein & Co." as an entity related to Epstein. (JPM-SDNYLIT-00001091-1099 at 1094). I have not been provided any documentation concerning the ownership details of "J. Epstein and Co. Inc."
[25] Letter and attachments from Internal Revenue Service regarding tax exempt status for J. Epstein Virgin Islands Foundation, Inc. (VI-3P-JPM-00002234-2257 at 2240).

Account Name	Relationship To Epstein	Account Number
James E. Cayne Trust No. 5 UAD 12/27/04 Jeffrey Epstein Trustee	Epstein, Trustee[26]	#9071
Jeepers Inc.	100% owned by Epstein[27]	#5005
Jeffrey E. Epstein	Epstein personal account[28]	#0663
JEGE Inc.	Epstein-Related Entity[29]	#4340
JEGE, LLC	Epstein sole member[30]	#0913
Laurel, Inc	100% owned by Epstein [31]	Unknown
Lyn and Jojo, LLC	Epstein sole member[32]	#3856
Mort, Inc.	100% owned by Epstein [33]	#3332
Neptune LLC	Epstein sole member[34]	#8515
NES, LLC	Epstein sole member[35]	#1472
Plan D, LLC	Epstein sole member[36]	#0848
Plan D, Inc.	100% owned by Epstein[37]	#4964

[26] Irrevocable Trust Agreement for The James E. Cayne Trust # 5 (JPM-SDNYLIT-00001256).
[27] Email from Darren K. Indyke regarding Jeepers, Inc., March 30, 2007, stating that Financial Trust Company, Inc. is the sole stockholder of Jeepers, Inc. and that Jeffrey E. Epstein is the sole stockholder for Financial Trust Company, Inc. and beneficial owner of Jeepers, Inc. (JPM-SDNYLIT-00088540).
[28] JPMorgan "Account Review" of Jeffrey E. Epstein dated August 2013 (JPM-SDNYLIT-00204988-4991 at 4990).
[29] Confidential Due Diligence Report - JEGE, Inc., March 2013, noting "This is an entity 100% owned by Jeffrey Epstein" (JPM-SDNYLIT-00036338-36343 at 6341).
[30] JPMorgan Entity Account Application, JEGE LLC, signed February 11, 2013, identifying Jeffrey E. Epstein as the sole owner (JPM-SDNYLIT-00025011-25013 at 5012).
[31] Laurel, Inc., 1120S U.S. Income Tax Return, December 31, 2012 (Tarlow_00001287-1304 at 1300).
[32] JP Morgan "Summary for Jeffrey E. Epstein" (JPM-SDNYLIT-00030891).
[33] JPMorgan Entity Account Application for Mort, Inc. (JPM-SDNYLIT-00021664).
[34] JPMorgan Entity Account Application, Neptune, LLC, signed December 28, 2011 (JPM-SDNYLIT-00019607-19608 at 9607).
[35] JPMorgan internal email regarding NES LLC, April 7, 2003, noting "Jeffrey E Epstein is the Sole member of the LLC and only fully authorized signer." (JPM-SDNYLIT-00101978).
[36] JPMorgan Entity Account Application, Plan D LLC, signed February 11, 2013, identifying Jeffrey E. Epstein as 100% owner (JPM-SDNYLIT-00024929-24930 at 4929).
[37] Corporate Dissolution or Liquidation, Plan D, Inc., Consent of Sole Stockholder, July 3, 2013 (MP-00004283-4292 at 4285-4286).

Account Name	Relationship To Epstein	Account Number
Ranch Lake II, Inc.	100% owned by Epstein [38]	#7483
Ranch Lake III, Inc.	100% owned by Epstein[39]	#7491
Southern Financial, LLC	100% owned by Southern Trust Company, Inc.[40]	#7727
Southern Financial, LLC	100% owned by Southern Trust Company, Inc.	#0003
Southern Financial, LLC	100% owned by Southern Trust Company, Inc.	#9006
Southern Trust Company, Inc.	100% owned by Epstein[41]	#0245
Southern Trust Company, Inc.	100% owned by Epstein	#5872
Southern Trust Company, Inc.	100% owned by Epstein	#0002
Southern Trust Company, Inc.	100% owned by Epstein	#5001
The 2007 Jeffrey E Epstein Insurance Trust No. 1 DTD November 1, 2007	Epstein grantor of trust[42]	#2608
The 2007 Jeffrey E. Epstein Insurance Trust #2 - Nov. 1, 2007	Epstein grantor of trust[43]	#2624

[38] JPMorgan internal emails, August 1, 2006 (JPM-SDNYLIT-00000191-192).
[39] JPMorgan internal email regarding "new bank accounts", August 2, 2006, noting that Ranch Lake II and Ranch Lake III "are owned by a trust that Jeffrey is the Grantor on." (JPM-SDNYLIT-00105820).
[40] Operating Agreement of Southern Financial, LLC, signed by Jeffrey E. Epstein as sole member of Southern Trust Company, Inc.; Southern Trust Company, Inc. identified as sole member of Southern Financial, LLC (JPM-SDNYLIT-00025526-25532).
[41] JPMorgan Entity Account Application, Southern Trust Company, Inc., signed February 6, 2013 (JPM-SDNYLIT-00024906-24907).
[42] The 2007 Jeffrey E. Epstein Insurance Trust #1 Trust Agreement, November 1, 2007 (JPM-SDNYLIT-00004476-4503 at 4477).
[43] The 2007 Jeffrey E. Epstein Insurance Trust #2 Trust Agreement, November 1, 2007 (JPM-SDNYLIT-00004454-4470 at 4455).

Account Name	Relationship To Epstein	Account Number
The 2007 Jeffrey E Epstein Insurance Trust No. 3 DTD November 1, 2007	Epstein grantor of trust[44]	#2632
Zorro Development Corp.	100% owned by Epstein[45]	#5864
Zorro Trust	Epstein grantor of trust[46]	#9024

In addition, there are 69 JPMorgan accounts for Epstein-Related Individuals and entities related to those individuals (*see* Exhibit E for an identification of these accounts). The Epstein-Related Individuals are: (1) Ghislaine Maxwell, Epstein's former girlfriend who was found guilty on child sex trafficking charges related to Epstein;[47] (2) Nadia Marcinkova, who, according to JPMorgan due diligence documents, Epstein reportedly "purchased" at 14 from her parents in [redacted];[48] (3) Leslie Wexner, one of Epstein's apparent clients;[49] (4) Richard Kahn, Epstein's longtime accountant;[50] (5) Harry Beller, Epstein's "in-house accountant";[51] (6) Darren Indyke,

[44] The 2007 Jeffrey E. Epstein Insurance Trust #3 Trust Agreement, November 1, 2007 (JPM-SDNYLIT-00004509-4526 at 4510).
[45] Confidential Due Diligence Report, Zorro Development Corp., April 15, 2013 (JPM-SDNYLIT-00149808-149813).
[46] IRS Form 1041 Tax Return for Zorro Trust for year ended December 31, 2012 (Tarlow_00002068-2078 at 2077).
[47] Hays and Neumeister, *Ghislaine Maxwell convicted in Epstein sex abuse case* (AP News, Dec. 29, 2021), https://apnews.com/article/ghislaine-maxwell-convicted-jeffrey-epstein-trial-verdict-63a71a2825eab41184a79e37bb967e90.
[48] Confidential Due Diligence Report, Jeffrey E. Epstein, February 22, 2011 (JPM-SDNYLIT-00013546-13570 at 3562).
[49] Shawn McCreesh, *Creating Jeffrey Epstein* (N.Y. Mag., June 29, 2022), https://nymag.com/intelligencer/2022/06/how-leslie-wexner-helped-create-jeffrey-epstein.html.
[50] KYC Profile - HBRK Associates Inc. (JPM_SDNYLIT-00184442-184470).
[51] JPMorgan internal email from Mary Rieth to David M. Tarrio, April 14, 2004 (JPM-SDNYLIT-00105009).

Epstein's long-standing lawyer;[52] and (7) [redacted] an Epstein victim.[53] As reflected in Exhibit E, there was a small number of accounts that JPMorgan identified as related to Epstein; however, I was unable to ascertain the connection.[54]

Some of the Epstein Accounts had minimal documentation and almost no activity. For example, the files (*e.g.*, due diligence documents) for the following nine accounts were bare bones: (1) The Haze Trust #2839; (2) Hyperion Air, LLC #2820; (3) Insurance Trust # 1 DTD November 1, 2007 #2608; (4) Insurance Trust # 2 DTD November 1, 2007 #2624; (5) LSJ, LLC #8125; (6) Lyn and Jojo, LLC #3856; (7) Mort, Inc. #3332; (8) Plan C LLC #0848; and (9) Pot and Kettle #2649. Further, the following four accounts showed scant activity: (1) Darren Indyke IRA Rollover #8001; (2) ELLMAX #1997; (3) Hyperion Air, LLC #0806; and (4) Insurance Trust # 3 DTD November 1, 2007 #2632.

2. The Epstein Accounts Generated Top Revenue Status for JPMorgan's Private Bank

Epstein banked through JPMorgan's Private Bank, which offers investment advice and wealth management services to high- and ultra-high-net-worth individuals, families, money managers, business owners, and small corporations worldwide.[55] At certain times, the Epstein Accounts "generate[d] one of the largest annual revenue flows of private clients in the private

[52] *See* bank statements for the referenced accounts (identified by Bates Number in Exhibit D).
[53] Court transcript, U.S. v. Epstein, Honorable Richard M. Berman, August 27, 2019 (JDoe_JPMC_000753-838 at 826); Confidential Trafficking Narrative and Assessment (JDoe_DBAG_009638-9657 at 9645 and 9648)*; see also* Photo of Jeffrey Epstein with alleged teen victim: "she did not yet realize he had a predatory plan for her" CBS News (Nov. 22, 2019), https://www.cbsnews.com/news/jeffrey-epstein-sued[redacted]-accuses-epstein-of-sexually-abusing-her-photo-shows-them-helicopter/.
[54] JPMorgan's Response to Interrogatory No. 1, Doe's First Set of Interrogatories.
[55] JPMorgan 2011 Annual Report at 105 (Feb. 29, 2012).

bank."[56] At the end of 2010, Paul Morris stated that Epstein was his largest client with a net worth of $500 million.[57] For example, Epstein's personal JPMorgan account ending in 0438 had over $395 million flow through the account between January 2003 and December 31, 2013 (*see* Figures 3 and 4 below summarizing the cash flows through the Epstein Accounts for which I was able to obtain a complete accounting).

Figure 3: Cash Flow for the Epstein Accounts

Account Holder	Account#	Flow of Funds
Jeffrey E. Epstein	#0438	$395,343,350.11
Financial Trust Company, Inc.	#Qx5001	$232,080,036.09
Financial Trust Company, Inc.	#Wx0001	$85,125,840.01
Southern Financial, LLC	#Wx9006	$62,994,224.56
Jeepers Inc.	#Wx5005	$58,910,978.50
Southern Trust Company, Inc.	#10245	$32,850,050.25
Southern Trust Company, Inc.	#5872	$28,908,420.97
Jeffrey Epstein	#Qx1001	$27,640,259.19
Haze Trust MMA	#2518	$25,128,369.85
Jeffrey E. Epstein	#0663	$14,986,565.92
Mort, Inc.	#3332	$10,000,000.00
Darren K. Indyke PLLC	#9193	$9,595,275.64
Darren K. Indyke PLLC	#3828	$9,402,426.34
Southern Trust Company, Inc.	#0002	$7,281,111.00
Southern Trust Company, Inc.	#Wx5001	$6,964,529.83
Financial Trust Company, Inc.	JPMC #0686	$6,494,949.71
JEGE Inc.	#4340	$6,130,665.94
HBRK Associates, Inc.	#9169	$5,134,301.14
Hyperion Air, Inc.	#4332	$3,971,905.48
Southern Financial, LLC	#7727	$3,731,643.26

[56] Confidential Due Diligence Report - Jeffrey E. Epstein, May 28, 2003 (JPM-SDNYLIT-00001083-1090 at 1088).
[57] Email from Paul Morris to John Wattiker, December 13, 2010 (JPM-SDNYLIT-00011654-1655 at 1654).

Account Holder	Account#	Flow of Funds
Ghislaine Maxwell	#Ax5004	$1,997,763.57
Darren Indyke	#Wx8001	$727,179.26
Neptune LLC	#8515	$557,646.67
The 2007 Jeffrey E Epstein Insurance Trust No. 1 DTD November 1, 2007	#2608	$324,679.45
[redacted]	#0975	$314,383.90
Terra Mar Project, Inc.	#3029	$197,783.15
Hyperion Air, Inc.	#2820	$100,000.00
JEGE, LLC	#0913	$100,000.00
Ellmax	#1997	$87,974.09
New York Strategy Group, LLC	#3157	$78,208.01
Ghislaine Maxwell IRA	#Qx3009	$82,738.49
The 2007 Jeffrey E Epstein Insurance Trust No. 3 DTD November 1, 2007	#02632	$47,100.65
LSJ, LLC	#8125	$30,255.88
Plan D, LLC	#4964	$20,065.11
The 2007 Jeffrey E. Epstein Insurance Trust #2 - Nov. 1, 2007	#2624	$13,150.14
Pot and Kettle	#2649	$5,838.70
Hyperion Air, LLC	#0806	$1,000.00
Plan D, LLC	#0848	$1,000.00
Haze Trust	#2839	$55.15
Total		**$1,037,361,726.01**

Figure 4: Cash Flow by Year for the Epstein Accounts

Year	Amount
1999	$24,100,000.00
2000	$30,915,421.00
2001	$45,139,436.00
2002	$55,142,647.23
2003	$66,829,701.88
2004	$90,810,165.93
2005	$50,974,313.77
2006	$43,539,142.05
2007	$72,428,331.17
2008	$36,425,979.40
2009	$28,727,666.89

2010	$162,655,903.21
2011	$57,328,075.41
2012	$41,942,602.44
2013	$222,956,791.79
2014	$7,380,980.88
2015	$35,270.50
2016	$29,296.46
Total	**$1,037,361,726.01**

Although these charts identify total cash flows in excess of $1 billion, it does not capture activity for Financial Trust Company, Inc., account **#Qxxx1005**, since I did not receive complete financial records for that account. Therefore, the above charts are not a complete representation of the total funds that flowed through the Epstein accounts.

In a May 28, 2003 due diligence report ("DDR"), JPMorgan stated that "Jeffrey Epstein, through the trading of his accounts and that of Leslie Wexner, Findings: generates one of the largest annual revenue flows of private clients in the private bank."[58] JPMorgan's Closely Held Business Group ("CHBG") maintained a list of high-net-worth individuals referred to as the "Wall of Cash."[59] CHBG's Wall of Cash by Client, as of September 2009, reflects Epstein's total balances with JPMorgan at $142,867,562.[60] This represents over 15% of Mary Casey's (one of Epstein's private bankers at JPMorgan) client balances of $947,386,410 and approximately 1.8% of CHBG's total Wall of Cash balance of $7,873,016,981 as of September 2009.[61]

[58] Confidential Due Diligence Report - Jeffrey E. Epstein, May 12, 2003 (JPM-SDNYLIT-00001036-1044 at 1042).
[59] JPMorgan internal email regarding "CHBG Wall of Cash Detail (September 2009)," October 19, 2009 (JPM-SDNYLIT-00006418).
[60] JPMorgan, CHBG, Wall of Cash by Client, as of September 2009 (JPM-SDNYLIT-00006419).
[61] *Id.*

CHBG's February 23, 2011 team meeting materials cite Epstein as one of the "Potential Clients to Target Going Forward."[62] One of CHBG's market review for ultra-high-net-worth clients in May 2012 shows Epstein as number eight out of the team's "Top 20 Clients" by revenue, with 12 months rolling revenue of $1,611,596.[63]

One of JPMorgan's June 2013 internal reports relating to ultra-high-net-worth individuals ranks Epstein as number 2 with year-to-date client segment revenue of $1,328,000, compared to $1,287,000 for the same period in 2012.[64]

JPMorgan earned over $8.1 million in revenue from Epstein and the Epstein-Related Entities from just 2009-2014 (the only years for which JPMorgan produced this information).[65] In addition, Epstein appeared to play an active role in JPMorgan's acquisition of a majority interest in Highbridge Capital Management.[66] On June 11, 2009, Reuters reported that JPMorgan raised its stake in Highbridge to 77.5% for undisclosed terms. The article states that JPMorgan's "alliance with Highbridge has been one of the most successful in the hedge fund industry . . . . The firm's assets under management have tripled over the past five years to $21 billion, while employment

[62] JPMorgan, CHBG Team Meeting, February 23, 2011 (JPM-SDNYLIT-00013107-13134 at 13123).
[63] JPMorgan, CHBG Market Review, May 2012. (JPM-SDNYLIT-00021816-21855 at 21840).
[64] June 2013 Banker Scorecard (JPM-SDNYLIT-00029729).
[65] JPMorgan's Second Supplemental Responses and Objections to Interrogatories in Lieu of Rule 30(b)(6) Deposition Testimony.
[66] Sale and Purchase Agreement dated December 9, 2004 (HIGHBRIDGE_00000388-505); check payable to Financial Trust Company, Inc. for $15 million dated December 31, 2004 (HIGHBRIDGE_00000506-07); JPMorgan's Response to the Government's RFA No. 14.

more than doubled to 310 people."[67] My analysis does not include additional income from other referrals Epstein may have made.

Epstein also attempted to develop a "very HIGH profile" donor advised fund with potential donors such as the Bill and Melinda Gates Foundation, which Epstein projected would raise tens of billions of dollars.[68]

B. The Volume and Complexity of the Epstein Accounts Is Suspicious

Based on my forensic accounting experience, the volume and complexity of the Epstein Accounts are suspicious. First, the sheer volume of the bank accounts identified in Figure 2 above have no apparent business justification. Rather, they are used as instruments to shuffle funds to affiliated entities and individuals. Second, Epstein maintained an overly complex organizational structure involving multiple entities. For instance, I have identified eight different JPMorgan accounts and ten separate entities that are all purportedly related to Epstein's personal aircraft (*see* Figure 5 below).

Figure 5: Epstein Accounts Related to Aircraft

Name	Number	DDR Purpose
Hyperion Air, LLC	#0806	DDR Unavailable
Hyperion Air, Inc.[69]	#2820	"Managing payments for operational expenses of personal aircraft"

[67] Joseph A. Giannone, *JPMorgan buys rest of Highbridge*, Reuters (June 11, 2009), https://www.reuters.com/article/us-jpmorganchase-highbridge/jpmorgan-buys-rest-of-highbridge-idUSTRE55A3PX20090611.
[68] August 10, 2011 email from Jeffrey Epstein to Jes Staley and Mary Erdoes (JPM-SDNYLIT-00016630); August 17, 2011 email from Jeffrey Epstein to Mary Erdoes and Jes Staley (JPM-SDNYLIT-00016741).
[69] Confidential Due Diligence Report - Hyperion Air, Inc., January 23, 2009 (JPM-SDNYLIT-00036884-36890).

Name	Number	DDR Purpose
Hyperion Air, Inc.[70]	#4332	"Managing payments for operational expenses of personal aircraft"
Plan D, LLC	#0848	DDR Unavailable
Plan D, Inc.	#4964	Operational management of one of his business entities that result from his financial advisory business.
Freedom Air International, Inc.[71]	#4324[72]	To manage operational expenses related to personal aircraft
Shmitka Air, Inc.	#4324	DDR Unavailable
Air Ghislaine, Inc.[73]	#4324	To manage operational expenses related to personal aircraft
JEGE, LLC	#0913	DDR Unavailable
JEGE Inc.[74]	#4340	Operational management of one of his business entities that result from his financial advisory business.

Thomas World Air, LLC is also an Epstein-related entity, but it did not have a JPMorgan account.

[70] *Id.*
[71] Confidential Due Diligence Report – Freedom Air International, Inc., July, 18, 2011 (JPM-SDNYLIT-00037023).
[72] Account name changed three times: Air Ghislaine, Inc., Shmitka Air, Inc., and Freedom Air International, Inc.
[73] Confidential Due Diligence Report - Air Ghislaine, Inc., January 23, 2009 (JPM-SDNYLIT-00037065-37071).
[74] Confidential Due Diligence Report – JEGE, Inc., March 4, 2010 (JPM-SDNYLIT-00037171).

I identified six different aircrafts owned by Epstein Related-Entities. Figure 6 below identifies ownership and registration dates for each of these aircrafts.[75]

Figure 6: Epstein-Related Entities Holding Title to Aircrafts

Owner	Aircraft/Tail#	Registration Date
JEGE, Inc.	Boeing 727, also referred to as the "Lolita Express"[76]/N908JE	June 2, 2006[77]
Hyperion Air, Inc.	Gulfstream IIB/N909JE	June 2, 2006[78]
Hyperion Air, Inc., Hyperion Air, LLC	2001 BELL 430 Rotorcraft/N331JE	July 6, 2012, Sept. 6, 2013[79]
Air Ghislaine, Inc., Shmitka Air, Inc., Freedom Air International, Inc.	1999 BELL 407 Rotorcraft/N491GM	June 2, 2006, Feb. 27, 2010, Aug. 27, 2010[80]
Shmitka Air, Inc., Freedom Air International, Inc., Hyperion Air, LLC	2008 Sikorsky S-76C++/N722JE	Mar. 20, 2010, Aug. 27, 2010, July 17, 2019[81]
JEGE, LLC, Plan D, LLC	Gulfstream Aerospace GV-SP (G550)/ N212JE	Aug. 2, 2013, Jan. 24, 2018[82]

Further, although JPMorgan's DDRs state that the purpose of many of these entities was the operational management and payment of expenses, Epstein regularly used his personal account to pay for many aircraft expenses, including fuel. For instance, I have identified 29 different aircraft related vendors that Epstein paid from his 0438 account.

[75] Internal JPMorgan email from Paul Morris to Suzanna Behringer dated July 21, 2011 (JPM-SDNYLIT-00015970).
[76] Joe Sommerlad, *What was Jeffrey Epstein's 'Lolita Express'?*, The Independent, December 30, 2021 https://www.independent.co.uk/news/world/americas/crime/lolita-express-jeffrey-epstein-maxwell-b1984416.html.
[77] N908JE Aircraft Registration, https://flightaware.com/resources/registration/N908JE.
[78] N909JE Aircraft Registration, https://flightaware.com/resources/registration/N909JE.
[79] N331JE Aircraft Registration, https://flightaware.com/resources/registration/N331JE.
[80] N491GM Aircraft Registration, https://flightaware.com/resources/registration/N491GM.
[81] N722JE Aircraft Registration, https://flightaware.com/resources/registration/N722JE.
[82] N212JE Aircraft Registration, https://flightaware.com/resources/registration/N212JE.

Figure 6.1 Aircraft-related vendors

Aircraft-Related Vendors	
Aircraft Services Group, Inc.	Jet Aviation St Louis Inc.
Atlantic Gas Turbine, Inc.	Jet Ops LLC
Banyan Air Services, Inc.	Leading Edge Aviation Services
Bene Premiair Aircraft Engineering	Midcoast Aviation Inc
Boca Aircraft Maintenance	Pactrans Air & Sea, Inc.
Bohlke International Airways	Plane Perfect Interiors Inc.
Centurion Aircraft Maintenance Services	Premiair Aircraft Engineering
Dallas Airmotive Inc.	Rolls Royce
Edwards Rotocraft Solutions	Sikorsky Aircraft Corp
Flightstar Aircraft Services Inc.	St Thomas Jet Center, LLC
Goderich Aircraft Inc	Stambaugh Aviation
Gulfstream Aerospace Corp.	Timco Aviation Services Inc.
Insured Aircraft Title Service	Trade Air Airline Support
International Jet Interiors	World Fuel Services
Jet Aviation Holdings	

I identified two aircraft-related vendors – Bohlke International Airways and St. Thomas Jet Center, LLC – that were paid for airplane fuel out of Epstein's 0438 account.

Figure 6.2 Aircraft Fuel Payments

Date	Vendor	Amount
3/2/2011	St Thomas Jet Center LLC	$50,000.00
7/21/2011	St Thomas Jet Center LLC	$40,858.00
8/3/2011	St Thomas Jet Center LLC	$9,212.00
6/15/2012	Bohlke International Airways	$48,720.00
12/17/2012	Bohlke International Airways	$47,376.00
4/20/2012	Bohlke International Airways	$24,381.00
6/13/2013	Bohlke International Airways	$45,502.00
7/29/2013	Bohlke International Airways	$43,974.00
Total		**$310,023.00**

Below are several examples of the fuel payments from account 0438.[83]

07/21	07/21 Book Transfer A/C: The Bk of Nova Scotia St Thomast Thomas Virgin Islands Ben:/4496001372 St Thomas Jet Center Llc Ref: Fuel Price Agreement 9487 Gallons At 5.27 Per Gallon Less 9142 Paid Via Larry Credit Card Trn: 1197800202Es	40,858.00
03/02	03/02 Book Transfer A/C: The Bk of Nova Scotia St Thomast Thomas Virgin Islands Ben:/4496001372 St Thomas Jet Center Llc Ref: Fuel Price Agreement Trn: 1510800061Es	50,000.00
07/29	07/29 Fedwire Debit Via: Firstbank PR/221571473 A/C: Bohlke International Airways Iref: Ref Hyperion Fuel 12000 Gallons Jeta Inv No 7346 Imad: 0729B1Qgc01C008802 Trn: 1284000210Es	43,974.00
12/17	12/17 Fedwire Debit Via: Firstbank PR/221571473 A/C: Bohlke International Airways, Ref: Hyperion Fuel 12000 Gallons Jet A Inv No 4 Imad: 1217B1Qgc03C008501 Trn: 1302300352Es	47,376.00

The use of ten different Epstein-Related Entities owning six different aircrafts, coupled with the fact that Epstein was paying aircraft expenses out of his personal account, is an overly complex organizational structure that lacks a clear and legitimate commercial purpose. With the exception of one, all of these aircrafts changed ownership between Epstein-Related Entities at least once for unstated reasons.

C. The Epstein Accounts Collectively Contain Over $78 Million in Highly Unusual and Unexpected Transactions

Based on the documents produced in this litigation, I identified over $78 million in highly usual and unexpected transactions in the Epstein Accounts, including: (1) extensive use of cash to conduct transactions; (2) frequent outbound wire transfers with no apparent business or other lawful purpose, including payments to or for the benefit of women (many with Eastern European surnames), and wire transfers directed to countries that were either at high risk for human

[83] Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, March 1, 2011 through March 31, 2011(JPM-SDNYLIT-00054647 at 4648), Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, July 1, 2011 through July 29, 2011 (JPM-SDNYLIT-00054493 at 4497), and Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, June 29, 2013 through July 31, 2013 (JPM-SDNYLIT-00054569 at 4575).

trafficking or inconsistent with the customer's expected activity; (3) frequent foreign currency transactions, including, in many instances, transactions suspiciously just below reporting thresholds; (4) significant payments to law firms, including criminal defense firms, indicating significant legal issues; and (5) payments from an account held by Epstein's charitable organization with no apparent nexus to the organization's charitable purpose (*see* Figure 7 below summarizing these transactions by year).[84]

[84] *See* bank statements for: (1) Payments to Women from Butterfly Trust, JPMorgan Acct #2810 (JPM-SDNYLIT-00091213); (2) Enhanced Education account 5810 transactions (JPM-USVI-00027443);; (3) Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280); (4) Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921); (5) Hyperion Air, LLC JPMorgan Acct #4332 Bank Statements, November 2006 through February 2014 (JPM-SDNYLIT-00052203-52225, JPM-SDNYLIT-00052227-52268, JPM-SDNYLIT-00052271-52464, JPM-SDNYLIT-00077022-77200); (6) HBRK Associates, Inc. JPMorgan Acct #9169 Bank Statements, December 2008 through October 2013 (JPM-SDNYLIT-00068964-68997, JPM-SDNYLIT-00069000-69061, JPM-SDNYLIT-00069066-78208); and (7) The C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

Figure 7: Unusual and Unexpected Activity in the Epstein Accounts

Year	Cash Transactions	Payments to Women	Indirect Payments to Women	Foreign Transactions	Legal Expenses	Other	Total
2003	$175,310.04	$176,995.75	$0.00	$4,130,453.55	$710,168.79	$0.00	$5,192,928.13
2004	$840,000.00	$161,564.86	$0.00	$3,897,982.14	$1,111,141.54	$0.00	$6,010,688.54
2005	$904,335.72	$192,094.01	$0.00	$2,266,139.17	$1,935,951.72	$0.00	$5,298,520.62
2006	$938,264.91	$184,697.80	$0.00	$2,622,871.33	$3,575,250.00	$0.00	$7,321,084.04
2007	$526,000.00	$276,115.13	$13,061.70	$412,666.73	$8,207,694.48	$14,557.49	$9,450,095.53
2008	$469,000.00	$302,797.08	$33,467.28	$366,018.52	$5,172,865.61	$5,550.00	$6,349,698.49
2009	$169,000.00	$272,713.51	$67,571.00	$280,165.02	$7,576,863.74	$0.00	$8,366,313.27
2010	$252,515.10	$325,647.53	$41,886.16	$385,446.47	$17,460,460.33	$0.00	$18,465,955.59
2011	$263,000.00	$539,915.53	$89,265.20	$437,280.96	$4,555,191.23	$0.00	$5,884,652.92
2012	$297,600.00	$225,965.67	$91,839.44	$468,970.24	$2,899,533.37	$0.00	$3,983,908.72
2013	$205,151.87	$473,564.01	$163,450.00	$186,179.98	$1,461,797.28	$0.00	$2,490,143.14
Total	**$5,040,177.64**	**$3,132,070.88**	**$500,540.78**	**$15,454,174.11**	**$54,666,918.09**	**$20,107.49**	**$78,813,988.99**

1. Epstein Engaged in Extensive Cash Transactions

In my review of the Epstein Accounts, I identified a pattern of Epstein withdrawing large amounts of cash—in many instances more than $10,000—across multiple accounts with little or no explanation. Pursuant to 31 C.F.R. § 1010.311, financial institutions must report each deposit, withdrawal, exchange of currency or other payment or transfer involving a currency of more than $10,000, known as currency transaction reports ("CTRs"). Extensive cash transactions is a significant indicator of potential criminal activity. Because cash is anonymous, it is the method of choice for criminal organizations to either launder proceeds or engage in other illicit transactions.[85]

[85] Steven M. D'Antuono, Section Chief, Criminal Investigative Division, Federal Bureau of Investigation, Statement Before the Senate Banking, Housing, and Urban Affairs Committee, *Combating Money Laundering and Other Forms of Illicit Finance: Regulator and Law Enforcement Perspectives on Reform* (Nov. 29, 2018),

Further, cash transactions would be especially suspicious given widely publicized news that Epstein paid for sexual encounters with minors in cash.[86]

Between September 3, 2003 and November 1, 2013, JPMorgan filed at least 134 CTRs—Epstein 0438 (116 CTRs); Epstein 0663 (3 CTRs); and Hyperion 4332 (15 CTRs)—totaling over $5 million in outgoing cash transactions for multiple Epstein Accounts (*see* Figure 8 below summarizing the CTRs relating to the Epstein Accounts by year),[87] – equivalent to an average daily cash withdrawal of $1,249 ($5,018,472 ÷ 4,017 days).[88]

Figure 8: CTRs Relating to Epstein Accounts By Year

Year	Epstein #0438	Epstein #0663	Hyperion #4332	NYSG #3130	116 East 65th St LLC#4235	Total
2003	$175,310					$175,310
2004	$840,000					$840,000
2005	$901,337			$3,000		$904,337
2006	$935,265			$3,000		$938,265
2007	$520,000			$6,000		$526,000
2008	$460,000			$9,000		$469,000
2009	$100,011	$60,000			$5,000	$165,011
2010	$223,397	$30,000				$253,397
2011	$200,000		$60,000			$260,000
2012			$290,000			$290,000
2013			$197,152			$197,152

https://www.fbi.gov/news/testimony/combating-money-laundering-and-other-forms-of-illicit-finance.

[86] Confidential Due Diligence Report- YHS, LLC, with articles discussing Epstein handing out cash to teenage girls in exchange for massages (JPM-SDNYLIT-00036755-36777 at 36757 and 36759).

[87] *See* Ex. D (containing list of CTRs); *see also* bank statements for: (1) Epstein's personal account ending in 0438; (2) Epstein's personal account ending in 0663; and (3) Hyperion Air, Inc. account ending in 4332 (identified by Bates Number in Exhibit D).

[88] For this analysis, I used the time period January 1, 2003 to December 31, 2013, because I do not know the exact date JPMorgan closed Epstein's accounts.

Total	**$4,355,320**	**$90,000**	**$547,152**	**$21,000**	**$5,000**	**$5,018,472**[89]

According to CTR Transcripts and bank statements, on at least six separate occasions, Harry Beller cashed multiple checks in a single day. For instance, I identified six transactions in which Beller cashed a check from Epstein's account 0438 and, at the same time (or roughly the same time), cashed a check from New York Strategies Group account 3130. (*See* Figure 8.1 below for the checks that Beller cashed from New York Strategies Group account 3130).[90]

Figure 8.1: Checks cashed from NYSG's Account 3130

Date[91]	Check#	Amount
12/15/05	2311	$3,000.00
3/27/06	2454	$3,000.00
4/5/07	2874	$3,000.00
7/10/07	2969	$3,000.00
7/10/08	3315	$3,000.00
12/11/08	3444	$3,000.00
Total		**$18,000.00**

On these same dates (or roughly the same dates), Beller cashed a check from Epstein's account 0438: on December 14, 2005, Beller cashed two checks totaling $83,000 at Chase 270

[89] The $21,707 difference between the Cash Transactions in Figure 7 ($5,040,178) and Figure 8 ($5,018,472) is due to: Account #0438 - a July 23, 2010 purchase of 10,000 EURO for $13,397.00 not recorded as cash, a July 23, 2010 withdrawal of $9,515.10 not reported on a CTR, and a February 3, 2009 CTR reflecting a January 13, 2009 transaction of $20,011 rather than $20,000 as reflected on check 1206; Account #4332 - a $1,600 due to check 1370 for the same amount dated 9/24/2012 not reported on a CTR; and Account #9169 - $27,000 of cash transactions not reported on CTRs.

[90] New York Strategy Group, LLC, JPMorgan Acct #3130 Bank Statements (JPM-SDNYLIT-00075841, JPM-SDNYLIT-00075861, JPM-SDNYLIT-00075933, JPM-SDNYLIT-00075949, JPM-SDNYLIT-00076324, JPM-SDNYLIT-00076406).

[91] Figure 8.1 reflects the posted date of the check.

Park Avenue branch – $80,000 from account 0438 and $3,000 from account 3130;[92] on March 24, 2006, Beller cashed two checks totaling $43,000 at the Chase 270 Park Avenue branch – $40,000 from account 0438 and $3,000 from account 3130;[93] and Beller repeated this pattern four more times on April 5, 2007 ($43,000), July 10, 2007 ($43,000), July 10, 2008 ($23,000), and December 11, 2008 ($23,000) – $3,000 from account 3130 and the balance from account 0438. All of these cash transactions occurred at Chase 270 Park Avenue branch.[94]

On November 19, 2009, Beller cashed two checks totaling $25,000 at Chase 1180 2nd Avenue branch – $20,000 from account 0438 and $5,000 from 116 East 65th St LLC account 4235.[95]

HBRK Associates Inc., an entity jointly owned by Epstein's personal accountants Harry Beller and Richard Kahn, engaged in cash transactions totaling $27,000 between December 2008 and October 2013 through its JPMorgan account ending in 9169.[96]

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[92] CTR Initial Report filed with FinCEN on January 3, 2006, BSA ID: 30000110345303 (FINCEN00000689 at FINCEN00000696).

[93] CTR Initial Report filed with FinCEN on April 3, 2006, BSA ID: 30000113992291 (FINCEN00000689 at FINCEN00000692).

[94] CTR Initial Report filed with FinCEN on April 17, 2007, BSA ID: 30000129606732 (FINCEN00000001 at FINCEN00000131); CTR Initial Report filed with FinCEN on July 24, 2007, BSA ID: 30000133828862 (FINCEN00000689); CTR Initial Report filed with FinCEN on July 22, 2008, BSA ID: 30000149195018 (FINCEN00000413 at FINCEN00000465); CTR Initial Report filed with FinCEN on December 23, 2008, BSA ID: 30000155775201 (FINCEN00000413 at FINCEN00000450).

[95] CTR Initial Report filed with FinCEN on December 8, 2009, BSA ID: 30000168944117 (FINCEN00000413 at FINCEN00000439).

[96] HBRK Associates, Inc. Acct #9169 Bank Statements, December 2008 through October 2013 (JPM-SDNYLIT-00078154, JPM-SDNYLIT-00078168, JPM-SDNYLIT-00068967, JPM-SDNYLIT-00069081, JPM-SDNYLIT-00068983, JPM-SDNYLIT-00069097, JPM-SDNYLIT-00069179, JPM-SDNYLIT-00069221, JPM-SDNYLIT-00068989).

As reflected in Figure 8 above, beginning in or around 2011, Epstein's cash transactions were funneled through Hyperion Air, the Epstein-Related Entity used to pay operational expenses for Epstein's personal aircraft,[97] which, it appears, was done per the advice of then-CEO of JPMorgan's Private Bank, John Duffy. In a March 28, 2012 email regarding Hyperion Air's cash transactions, Duffy is quoted as saying:

> This is a better fact pattern than I thought. JE and I spoke about his pattern of cash withdrawals. His answer was "fuel payments in foreign countries." Some of the countries were OFAC listed. I did ask him to withdraw this cash from his aviation account for these payments. Clearly he is doing this.[98]

However, despite Epstein's representation that the cash payments were for fuel transactions, I did not see any evidence in the Epstein Accounts that JPMorgan asked for or received fuel receipts or any additional information or documentation to substantiate this statement. In addition, there were extensive cash transactions between June 2008 and July 2009—a period during which Epstein was incarcerated (*see* Figure 8 above). Moreover, Epstein continued to pay airplane fuel expenses out of his 0438 account. *See* Figure 6.2 reflecting payments to two fuel vendors between March 2011 and July 2013.

Along with the transactions identified above, JPMorgan filed several Suspicious Activity Reports ("SARs") related to NES, LLC's, (a domestic limited liability company registered in New York and reportedly the former owner of 9 East 71st Street) account 7165. The SARs reflect over

[97] ICG DDR approved November 22, 2006, Jeffrey Epstein - Managing payments for operational expenses of personal aircraft (JPM-SDNYLIT-269656).
[98] Email from Bonnie K. Perry, VP, Private Bank Risk Mgmt & Control, to Paul V. Morris, *Hyperion Air*, March 28, 2012 (JPM-SDNYLIT-00020772).

$800,000 in cash transactions between January 11, 2002 and November 12, 2003.[99] Out of the 70 transactions identified by the SARs, 57 transactions were for checks cashed in the amount of $9,800. Many transactions, just under $10,000, such as these are suspicious because they may be an attempt to avoid triggering CTR identification and reporting requirements.

JPMorgan claims it terminated its relationship with Epstein because of these extensive cash transactions. In July 2013, John Duffy provided talking points to Mary Erdoes (then-CEO of the Asset and Wealth Management Business for JPMorgan) to communicate this decision to Epstein (*see* an excerpt of this email below). Duffy's talking points centered around Epstein's large cash withdrawals and the banking industry's "very low tolerance for cash activity when combined with [Epstein's] personal history."[100]

[99] BSA 30000027752905; BSA 30000027950492; BSA 30000028091513; BSA 30000066550929; BSA 30000073552306; BSA 30000074184472; BSA 30000074747975; BSA 30000081164347. I did not include these transactions in my overall analysis, as I did not have access to the statements for NES, LLC's account 7165

[100] Email from John Duffy, CEO, U.S. Private Bank, to Mary E. Erdoes, July 19, 2013 (JPM-SDNYLIT-00100964).

From: Duffy, John R [john.r.duffy@jpmorgan.com]
Sent: 7/19/2013 6:12:37 AM
To: Erdoes, Mary E [mary.erdoes@jpmorgan.com]
Subject: JE talking pts.

What do you think?

1. The repetitive nature of your cash transactions is a problem for us and our relationship with you.

2. The regulatory standards in the banking industry continue to evolve with a very low tolerance for cash activity when combined with your personal history.

3. So, given the intersection of these circumstances we are in a uniquely challenged situation. Remediation is required and we need to ask you – in an orderly manner – to find another bank for your needs.

John R. Duffy
J.P. Morgan
CEO, U.S. Private Bank
270 Park Avenue
New York, NY 10017
Tel: 212-464-1468
Email: john.r.duffy@jpmorgan.com

J.P. Morgan Securities LLC

2. Epstein Made Millions of Dollars of Direct and Indirect Payments to Women

The Epstein Accounts show frequent payments to dozens of women with no apparent business or other lawful purpose, which is highly suspicious based on Epstein's publicized involvement with underage girls. This includes over $3 million in payments directly to women—many with Eastern European surnames—from 2003 to 2013 (*see* Figure 9 below summarizing Epstein's direct payments to women).[101]

[101] *See* bank statements for: (1) Payments to Women from Butterfly Trust, JPMorgan Acct #2810 (JPM-SDNYLIT-00091213); (2) Enhanced Education account 5810 transactions (JPM-USVI-00027443); (3) Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280); (4) Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921); (5) Hyperion Air, LLC JPMorgan Acct #4332 Bank Statements, November 2006 through February 2014 (JPM-SDNYLIT-00052203-52225, JPM-SDNYLIT-

Figure 9: Direct Payments to Women from the Epstein Accounts

Payee Name	Total Payment Amount
[redacted]	$15,000.00
[redacted]	$5,000.00
[redacted]	$13,656.00
[redacted]	$5,000.00
[redacted]	$7,026.00
[redacted]	$3,000.00
[redacted]	$64,599.86
[redacted]	$5,000.00
[redacted]	$8,468.00
[redacted]	$2,400.00
[redacted]	$400.00
[redacted]	$500.00
[redacted]	$4,000.00
[redacted]	$58,000.00
[redacted]	$8,000.00
[redacted]	$30,000.00

00052227-52268, JPM-SDNYLIT-00052271-52464, JPM-SDNYLIT-00077022-77200); (6) HBRK Associates, Inc. JPMorgan Acct #9169 Bank Statements, December 2008 through October 2013 (JPM-SDNYLIT-00068964-68997, JPM-SDNYLIT-00069000-69061, JPM-SDNYLIT-00069066-78208).; and (7) The C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

Payee Name	Total Payment Amount
[redacted]	$5,000.00
[redacted]	$20,000.00
[redacted]	$19,000.00
[redacted]	$36,049.30
[redacted]	$22,500.00
[redacted]	$113,500.00
[redacted]	$5,007.13
[redacted]	$1,000.00
[redacted]	$396.44
[redacted]	$500.00
[redacted]	$3,675.00
[redacted]	$12,110.00
[redacted]	$550.00
[redacted]	$200.00
[redacted]	$4,901.00
[redacted]	$3,341.68
[redacted]	$116,399.86
[redacted]	$500.00
[redacted]	$1,550.00
[redacted]	$750.00
[redacted]	$12,500.00
[redacted]	$9,000.00
[redacted]	$211,441.25
[redacted]	$5,000.00
[redacted]	$12,528.67
Kellen (Kensington), Sarah	$728,741.57
[redacted]	$7,750.00
[redacted]	$5,000.00
[redacted]	$80,550.00
[redacted]	$115,000.00
[redacted]	$50,000.00
[redacted]	$8,073.75
[redacted]	$108,500.00
[redacted]	$767,772.64

Payee Name	Total Payment Amount
[redacted]	$1,000.00
[redacted]	$1,495.00
[redacted]	$500.00
[redacted]	$2,700.00
[redacted]	$30,000.00
[redacted]	$15,000.00
[redacted]	$5,000.00
[redacted]	$1,100.00
[redacted]	$79,773.51
[redacted]	$10,000.00
[redacted]	$1,540.00
[redacted]	$81,000.00
[redacted]	$30,000.00
[redacted]	$21,739.73
[redacted]	$4,000.00
[redacted]	$1,320.00
[redacted]	$3,000.00
[redacted]	$27,743.00
[redacted][102]	$23,000.00
[redacted]	$4,200.00
[redacted]	$2,000.00
[redacted]	$10,140.00
[redacted]	$3,500.00
[redacted]	$1,650.00
[redacted]	$8,000.00
[redacted]	$300.00
[redacted]	$5,000.00
[redacted]	$38,031.49
[redacted]	$500.00
Total	**$3,132,070.88**

[102] In 2004, Epstein transferred a total of $23,000 to [redacted] from Financial Trust account #Qx5001 (Financial Trust Company, Inc. JPMorgan Acct #5001 Bank Statements at JPM-SDNYLIT-00164230; JPM-SDNYLIT-00060880; JPM-SDNYLIT-00164339).

As one example of many, during the six-year period of 2008 through 2013, Epstein made direct payments to [redacted] totaling $79,773.51 (all payments to [redacted] were paid out of JPMorgan account ending in 0438) (*see* Figure 9.1 below); [redacted] - $767,772.64 (*see* Figure 9.2 below); and Sarah Kellen (Kensington) - $728,741.57 (*see* Figure 9.3 below).

Figure 9.1: Direct Payments to [redacted]

Date	2008	2009	2010	2011	2012	2013	Grand Total
12/1/2008	$2,000.00						$2,000.00
1/30/2009		$532.00					$532.00
9/8/2009		$292.00					$292.00
11/4/2010			$2,840.00				$2,840.00
2/2/2011				$10,000.00			$10,000.00
9/12/2011				$10,000.00			$10,000.00
8/21/2012					$3,000.00		$3,000.00
					$2,000.00		$2,000.00
9/12/2012					$496.51		$496.51
9/13/2012					$10,000.00		$10,000.00
9/21/2012					$520.00		$520.00
9/28/2012					$218.98		$218.98
10/2/2012					$286.10		$286.10
10/9/2012					$1,894.43		$1,894.43
10/15/2012					$4,034.94		$4,034.94
10/16/2012					$2,124.68		$2,124.68
10/19/2012					$2,537.00		$2,537.00
10/25/2012					$1,750.67		$1,750.67
11/16/2012					$400.00		$400.00
11/27/2012					$682.81		$682.81
12/6/2012					$228.87		$228.87
12/7/2012					$139.16		$139.16
12/20/2012					$305.40		$305.40
1/16/2013						$529.96	$529.96
5/28/2013						$10,000.00	$10,000.00
7/24/2013						$12,000.00	$12,000.00
8/30/2013						$520.00	$520.00
10/8/2013						$440.00	$440.00
Total	**$2,000.00**	**$824.00**	**$2,840.00**	**$20,000.00**	**$30,619.55**	**$23,489.96**	**$79,773.51**

Figure 9.2: Direct Payments to [redacted]

Date	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
11/3/2003	$500.00											
3/9/2004		$1,166.00										
4/8/2004		$2,000.00										
4/22/2004		$1,517.82										
4/28/2004		$3,000.00										
6/1/2004		$10,000.00										
8/5/2004		$5,000.00										
10/19/2004		$10,000.00										
11/22/2004		$2,168.29										
12/1/2004		$1,713.45										
1/4/2005			$25,000.00									
1/19/2005			$3,155.56									
4/12/2005			$778.76									
4/26/2005			$10,000.00									
7/19/2005			$3,339.96									
8/15/2005			$480.00									
8/25/2005			$10,000.00									
10/11/2005			$5,000.00									
10/24/2005			$10,000.00									
1/4/2006				$10,000.00								
2/3/2006				$11,000.00								
3/2/2006				$6,786.00								
4/10/2006				$15,000.00								
4/28/2006				$7,362.50								
7/18/2006				$5,000.00								
9/6/2006				$25,000.00								
10/3/2006				$1,025.00								
12/18/2006				$1,724.30								
3/19/2007					$25,000.00							
6/8/2007					$50,000.00							
9/25/2007					$100,000.00							
1/24/2008						$3,055.00						
7/3/2008						$2,000.00						
9/3/2008						$100,000.00						
7/8/2009							$50,000.00					
12/7/2009							$10,000.00					
1/15/2010								$10,000.00				
2/17/2010								$25,000.00				
5/24/2010								$20,000.00				
7/29/2010								$20,000.00				
10/6/2010								$25,000.00				
1/18/2011									$10,000.00			
2/28/2011									$25,000.00			
4/1/2011									$30,000.00			
4/14/2011									$25,000.00			
6/20/2012										$20,000.00		
10/10/2012										$10,000.00		
10/11/2012										$10,000.00		
1/17/2013											$10,000.00	
Total	**$500.00**	**$36,565.56**	**$67,754.28**	**$82,897.80**	**$175,000.00**	**$105,055.00**	**$60,000.00**	**$100,000.00**	**$90,000.00**	**$40,000.00**	**$10,000.00**	**$767,772.64**

Figure 9.3: Direct Payments to Sarah Kellen (Kensington)

Date	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
1/4/2005	$25,000.00									
1/5/2005	$25,000.00									
1/24/2008				$3,055.00						
3/19/2008				$131,000.00						
4/16/2009					$500.00					
4/17/2009					$14,000.00					
5/13/2009					$4,000.00					
6/4/2009					$6,000.00					
6/19/2009					$4,000.00					
7/30/2009					$1,025.00					
8/17/2009					$4,000.00					
8/24/2009					$5,000.00					
9/16/2009					$4,000.00					
10/1/2009					$13,000.00					
11/18/2009					$4,000.00					
12/4/2009					$4,000.00					
1/4/2010						$4,000.00				
2/4/2010						$4,000.00				
3/4/2010						$4,000.00				
4/5/2010						$4,000.00				
4/7/2010						$2,604.62				
5/4/2010						$4,000.00				
6/4/2010						$4,000.00				
8/31/2010						$2,104.17				
3/10/2011						$6,000.00				
3/24/2011						$300,000.00				
8/16/2011							$12,252.60			
11/16/2011							$6,105.75			
3/16/2012								$3,294.43		
10/4/2012								$9,800.00		
4/8/2013									$100,000.00	
8/21/2013									$15,000.00	
Total	**$50,000.00**	**$0.00**	**$0.00**	**$134,055.00**	**$63,525.00**	**$334,708.79**	**$18,358.35**	**$13,094.43**	**$115,000.00**	**$728,741.57**

In my review of Epstein's payments to women, I noticed that many of the women received multiple payments in round dollar amounts (*see* Exhibit F providing a breakdown of each payment to these women). Further, several of Epstein's wire transactions to women were sent to "high-risk" locations, such as Belarus, Lithuania, and Russia (*see* Figure 10 for examples of these foreign wire transactions).[103]

[103] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

Pursuant to the Trafficking Victims Protection Act of 2000, Pub. L. No. 106- 386, the U.S. Department of State is required to submit each year to the U.S. Congress a report on foreign governments' efforts to eliminate severe forms of human trafficking. Based on the 2009 Trafficking in Persons Report, Belarus, Lithuania, and Russia are all considered "a source, transit, and destination country for men, women, and children trafficked for the purposes of forced labor and commercial sexual exploitation,"[104] making these payments even more suspicious.

Figure 10: Foreign Wire Transactions from the Epstein Accounts

Date	Beneficiary Bank	Location	Beneficiary	Amount
12/1/2008	Alfa Bank	Moscow, Russia	[redacted]	$3,000.00[105]
12/1/2008	VTB Bank	Moscow, Russia	[redacted]	$2,000.00[106]
1/8/2009	SEB Vilniaus Bankas	Lithuania	[redacted]	$2,000.00[107]
9/8/2009	VTB Bank	Moscow, Russia	[redacted]	$292.00[108]
11/4/2010	ZAO Raiffeisenbank	Moscow, Russia	[redacted]	$2,840.00[109]
8/21/2012	ZAO Raiffeisenbank	Moscow, Russia	[redacted]	$2,000.00[110]

[104] Trafficking in Persons Report 2009, U.S. Department of State, https://2009-2017.state.gov/j/tip/rls/tiprpt/2009/index.htm.
[105] Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, December 1, 2008, contains no explanation of purpose (JPM-SDNYLIT-00095431-95432).
[106] Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, December 1, 2008, "Replenishment of Bank Card." (JPM-SDNYLIT-00095431-95432 at 95432).
[107] Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, January 8, 2009, contain no explanation of purpose (JPM-SDNYLIT-00095471).
[108] Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, September 8, 2009, "Replenishment of Bank Card." (JPM-SDNYLIT-00095709).
[109] Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, November 4, 2010, contain no explanation of purpose (JPM-SDNYLIT-00096355).
[110] Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, August 21, 2012, contain no explanation of purpose (JPM-SDNYLIT-00097240).

Date	Beneficiary Bank	Location	Beneficiary	Amount
1/14/2013	Joint Stok Company	Minsky, Belarus	[redacted]	$10,000.00[111]
10/15/2013	Joint Stok Company	Minsky, Belarus	[redacted]	$20,000.00[112]

The Epstein Accounts also reflect $500,540.78 of indirect payments made for the benefit of women, including numerous payments to Alan Barnett DLP, LLP[113] and a $42,000 payment to the International Culinary Center[114] for the benefit of [redacted]—one of the women to whom Epstein made over $200,000 in direct payments (*see* Figure 11 below).[115]

Figure 11: Indirect Payments for the benefit Women from the Epstein Accounts

Beneficiary/Payee	Amount
[redacted]	
Steven D. Kaplan, DMD	$1,260.00
[redacted] **Total**	**$1,260.00**
[redacted]	
Spanish American Institute	$840.00
[redacted] **Total**	**$840.00**
[redacted]	
International Center of Photography	$1,290.00
[redacted] **Total**	**$1,290.00**

[111] Foreign wire transfer instructions from Jeffrey Epstein to Janet, JPMorgan, January 14, 2013, contain no explanation of purpose (JPM-SDNYLIT-00097437-97438 at 97438).
[112] Foreign wire transfer instructions from Jeffrey Epstein to Janet, JPMorgan, October 15, 2013, contain no explanation of purpose (JPM-SDNYLIT-00097820-97821 at 97821).
[113] I have not been able to determine the services that Alan Barnett DLP, LLP offered to Epstein.
[114] Domestic wire transfer instructions from Harry Beller to Janet, JPMorgan, August 4, 2009. The wire references "[redacted] – Start Date 9/2/09." (JPM-SDNYLIT-00095661).
[115] *See* Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

Beneficiary/Payee	Amount
[redacted]	
Castle Worldwide Inc.	$250.00
Pacific College of Oriental Medicine	$21,245.86
Steven D. Kaplan, DMD	$5,700.00
[redacted] **Total**	**$27,195.86**
[redacted]	
Laguardia College	$2,425.85
The World's Community College	$4,135.85
[redacted] **Total**	**$6,561.70**
[redacted]	
New York Film Academy	$6,040.00
Steven R. Erle, MD, PC	$450.00
[redacted] **Total**	**$6,490.00**
[redacted]	
Bloomingdales	$532.77
Express	$380.87
I C Systems	$329.00
Target	$352.10
Victoria's Secret	$211.04
[redacted] **Total**	**$1,805.78**
[redacted]	
Alan Barnett DLP, LLC	$10,400.00
The International Culinary Center L	$42,000.00
[redacted] **Total**	**$52,400.00**
Kellen (Kensington), Sarah	
Samuel C. Klagsbrun M.D.	$2,000.00
Kellen (Kensington), Sarah Total	**$2,000.00**
[redacted]	
ATP USA, Inc.	$26,000.00
[redacted] **Total**	**$26,000.00**

Beneficiary/Payee	Amount
[redacted]	
New York Film Academy	$3,500.00
[redacted] **Total**	**$3,500.00**
[redacted]	
Alliance Nursing	$2,275.00
Dr. David Price	$412.00
Dr. Gerald Imber	$20,000.00
Dr. Jane Recant	$2,000.00
Office Based Surgery Care	$1,500.00
[redacted] **Total**	**$26,187.00**
[redacted]	
Fashion Institute of Technology	$2,020.00
[redacted] **Total**	**$2,020.00**
[redacted]	
ALCC American Language	$1,408.00
[redacted]	**$1,408.00**
Grand Total	**$158,958.34**

I also observed legal fee payments for the benefit of three women—[redacted] (*see* Figure 12 below).[116]

Figure 12: Legal Fees Payments for Women from the Epstein Accounts

Date	Check #	Payee	Amount	Memo line:
1/30/2009	2691	Vincent A. Fuller, Jr., Esq.	$4,500.00	[redacted]
1/11/2012	3359	M. Arda Beskardes, Esq.	$600.00	[redacted]
8/21/2012	3412	M. Arda Beskardes, Esq.	$500.00	FOIA [redacted]

[116] *See* Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

Total			**$5,600.00**	

In addition, I found numerous payments made to Epstein-Related Entities, including entities owned by women to whom Epstein has made direct payments that lack any apparent business or other lawful purpose (*see* Figure 13 below).[117] These Epstein-Related Entities include: (1) [redacted] owned by [redacted] (identified as an Epstein victim and an alleged co-conspirator);[118] (2) MC2 Model Management, LLC owned by Jean Luc Brunel (who committed suicide while awaiting trial for charges relating to the procurement of underage girls for Epstein);[119] (3) Peggy Siegal, Inc. owned by Peggy Siegal (Epstein's former publicist);[120] (4) [redacted] (Epstein's reported former girlfriend);[121] and (5) SLK Designs, LLC owned by Sarah Kensington (or Kellen) (Epstein's former assistant and an alleged co-conspirator).[122]

[117] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

[118] Jon Swaine, *Jeffrey Epstein scandal: women with new identities run firms from Epstein-linked property*, (The Guardian, Jan. 7, 2015), https://www.theguardian.com/us-news/2015/jan/07/jeffrey-epstein-former-accomplices-property-prince-andrew.

[119] Linda Robertson, Julie K. Brown, & Nicholas Nehamas, *Did a Miami-based modeling agency fuel Jeffrey Epstein's 'machine of abuse'?* (The Miami Herald, updated Feb. 19, 2022), https://www.miamiherald.com/news/local/article238351108.html; read more at https://www.miamiherald.com/news/local/article238351108.html#storylink=cpy.

[120] Gary Baum & Scott Feinberg, *Peggy Siegal and Jeffrey Epstein: A Hollywood Event Planner's Symbiotic Relationship With a Sex Offender* (The Hollywood Reporter, July 19, 2019), https://www.hollywoodreporter.com/movies/movie-news/peggy-siegal-jeffrey-epstein-a-hollywood-event-planners-symbiotic-relationship-a-sex-offender-1225732/.

[121] David Millward, *Manchester-born 'wellness entrepreneur' revealed as Jeffrey Epstein's alleged ex-girlfriend* (The Telegraph, Aug. 3, 2020), https://www.telegraph.co.uk/news/2020/08/03/manchester-born-wellness-entrepreneur-revealed-jeffrey-epsteins/.

[122] Madeleine Aggeler, *What We Know About Sarah Kellen, Who Allegedly 'Recruited' Girls for Jeffrey Epstein*, The Cut (Aug. 29, 2019), https://www.thecut.com/2019/08/sarah-kellen-jeffrey-epstein-ghislaine-maxwell-lieutenant.html.

Figure 13: Payments to Epstein-Related Entities from the Epstein Accounts

Entity Name	Total
[redacted]	$175,000.00
MC2 Model Management	$26,805.07
Peggy Siegal, Inc.	$32,243.00
[redacted]	$27,000.00
SLK Designs LLC	$74,934.37
Total	**$335,982.44**

Further, a schedule prepared in connection with Epstein's 2012 Form 709 Gift Tax return identifies approximately $454,000 in annual gifts.[123] The schedule includes gifts purchased using JPMorgan Chase credit cards, American Express, JPMorgan bank accounts, and cash. I reviewed the schedule and found that many of the cash transactions reflect payments to women or for their benefit. Below are some excerpts from the schedule.

[redacted]

[123] 2012 Jeffrey E. Epstein Gift Tax Return, Marks Paneth workpapers (MP-00000778-832, schedule begins at MP-00000787).

The total cash transactions identified on the Gifts schedule total $49,573.22 (*see* Figure 14 below).

Figure 14: Cash Transactions Identified in Epstein's Gift Tax Return

Date	Name	Description 1	Description2	Acct#	Type	Amount
6/18/12	[redacted]	[redacted]	deposit for mother's tour	10502	JEE Cash	$500.00
7/20/12	[redacted]	Western Union	[redacted]	10502	JEE Cash	$313.99
7/11/12	[redacted]	[redacted]	medical reimb and cash	10502	JEE Cash	$1,000.00
7/11/12	[redacted]	[redacted]	reimbursement due derm	10502	JEE Cash	$435.00
2/27/12	[redacted]	[redacted]	Western Union to [redacted]	10502	JEE Cash	$2,194.98
4/30/12	[redacted]	[redacted]	Western Union to [redacted]	10502	JEE Cash	$1,457.00
3/8/12	[redacted]	[redacted]	Western Union to [redacted]	10502	JEE Cash	$2,172.07
12/24/12	[redacted]	[redacted]	Western Union to [redacted]	10502	JEE Cash	$2,835.00
11/6/12	[redacted]	[redacted]	Western Union to [redacted]	10502	JEE Cash	$1,048.00
11/6/12	[redacted]	[redacted]	Western Union to [redacted]	10502	JEE Cash	$1,665.00
9/28/12	[redacted]	[redacted]	per JE	10502	JEE Cash	$2,000.00
12/19/12	[redacted]	[redacted]	per JE - rent	10502	JEE Cash	$1,500.00
4/2/12	[redacted]	[redacted]	per JE (dr 600 and schoo	10502	JEE Cash	$2,000.00
1/18/12	[redacted]	[redacted]	per [redacted] phone call	10502	JEE Cash	$1,000.00
7/26/12	[redacted]	[redacted]	[redacted] for movers	10502	JEE Cash	$450.00
7/26/12	[redacted]	[redacted]	[redacted] for Visa	10502	JEE Cash	$160.00

Date	Name	Description 1	Description2	Acct#	Type	Amount
9/11/12	[redacted]	[redacted]	Tuition 1350 plus 500	10502	JEE Cash	$1,850.00
5/15/12	[redacted]	M. Arda Beskardes, Esq.	legal fee for [redacted]	10502	JEE Cash	$630.00
4/17/12	[redacted]	[redacted]	Rent April 2012	10502	JEE Cash	$300.00
1/31/12	[redacted]	[redacted]	Rent Feb 2012	10502	JEE Cash	$300.00
7/18/12	[redacted]	[redacted]	Rent July, August 2012	10502	JEE Cash	$600.00
2/29/12	[redacted]	[redacted]	Rent March 2012	10502	JEE Cash	$1,000.00
5/30/12	[redacted]	[redacted]	Rent May 2012	10502	JEE Cash	$300.00
9/19/12	[redacted]	[redacted]	Rent September, October	10502	JEE Cash	$600.00
2/15/12	[redacted]	[redacted]	1500 Euros by Western U	10502	JEE Cash	$2,196.25
12/18/12		301 Apt	301 Maintenance	10502	JEE Cash	$7,500.00
10/15/12		[redacted] Jersey City	gave to Jojo	10502	JEE Cash	$500.00
5/17/12	[redacted]	[redacted]	gave to [redacted] for gifts	10502	JEE Cash	$850.00
3/20/12		[redacted] Jersey City		10502	JEE Cash	$1,000.00
9/5/12	[redacted]	Western Union	[redacted] $480	10502	JEE Cash	$5,011.00
3/30/12		[redacted]	per [redacted] phone call	10502	JEE Cash	$500.00
10/18/12	[redacted]	[redacted]	Western Union per JE	10502	JEE Cash	$2,705.00
10/18/12	Sarah Kensington	Sarah Kensington	gave to Sarah for dr appt	10502	JEE Cash	$2,135.00
10/16/12	Sarah Kensington	Sarah Kensington	gave to Sarah for dr appt	10502	JEE Cash	$865.00
			Total			**$49,573.29**

Figure 14.1 is a breakdown of cash payments by recipient.

Figure 14.1: Cash Transactions Identified in Epstein's Gift Tax Return By Recipient

Recipient	Amount
[redacted]	$14,077.05
Unknown recipient(s)	$9,500.00
[redacted]	$8,960.00
[redacted]	$5,011.00
[redacted]	$3,100.00
Sarah Kensington	$3,000.00
[redacted]	$2,196.25
[redacted]	$1,480.00
[redacted]	$1,435.00
[redacted]	$813.99
Total	**$49,573.29**

In addition, as discussed in Section IV.E.3 below, multiple women had credit cards in the name of NES, LLC that they used for personal expenses.

This pattern of large payments to women is highly unusual and suspicious, particularly when coupled with Epstein's 2008 conviction for procuring a minor for prostitution. As such, in my experience as a forensic accountant, these transactions are highly suspicious.

I also observed $25 million in payments from Epstein to Ghislaine Maxwell from his JPMorgan accounts (*see* Figure 15 detailing these payments). Although I did not include these transactions in my $78 million calculation of highly unusual and unexpected transactions, these transactions are nevertheless suspicious in light of Maxwell's 2021 criminal conviction for charges stemming from her facilitation and participation in the sexual abuse of minors with Jeffrey Epstein as a co-conspirator.

Figure 15: Direct Payments to Ghislaine Maxwell[124]

Date	1999	2002	2003	2004	2005	2006	2009	Grand Total
10/19/1999	$18,300,000.00							$18,300,000.00
9/18/2002		$5,000,000.00						$5,000,000.00
2/27/2003			$325,000.00					$325,000.00
5/6/2003			$250,000.00					$250,000.00
6/20/2003			$93,037.97					$93,037.97
11/4/2004				$225,000.00				$225,000.00
11/18/2004				$34,867.33				$34,867.33
4/27/2005					$205,000.00			$205,000.00
5/20/2005					$139,050.00			$139,050.00
7/22/2005					$200,000.00			$200,000.00
7/25/2005					$375,000.00			$375,000.00
11/28/2006						$13,750.00		$13,750.00
4/23/2009							$100,000.00	$100,000.00
Total	**$18,300,000.00**	**$5,000,000.00**	**$668,037.97**	**$259,867.33**	**$919,050.00**	**$13,750.00**	**$100,000.00**	**$25,260,705.30**

Further, Epstein facilitated Maxwell's purchase of a Sikorsky helicopter in July 2007. On June 15, 2007, Maxwell received a $7.4 million wire into her JPMorgan account 6312 from Epstein's Mellon Bank account.[125] On the same day, Maxwell transferred those same funds to Air Ghislaine, Inc. JPMorgan account 4324. Then on June 18, 2007, $7,352,825.00 was transferred to Sikorsky Aircraft as a down payment for the purchase of a green helicopter – Sikorsky S76C.[126] According to the Aviation Database, as of June 27, 2007, the helicopter with tail number N908GM was registered to Air Ghislaine, Inc.[127]

3. Epstein Engaged in Numerous Foreign Currency Transactions

Between 2003 and 2013, Epstein engaged in numerous foreign currency transactions. I identified 435 foreign currency transactions totaling $15,454,174.11 in three accounts.

[124] I did not see any indication that Epstein made direct payments to Ghislaine Maxwell in 2000, 2001, 2007, or 2008 from his JPMorgan accounts.
[125] Ghislaine Maxwell JPMorgan Acct #6312 Bank statement, June 2007 (JPM-SDNYLIT-00085024 at 85025).
[126] Air Ghislaine, Inc. JPMorgan Acct #4324 Bank statement, June 2007 (JPM-SDNYLIT-00008788 at 8789).
[127] Copy of Aircraft Details from Aviation Database attached at Exhibit G.

I found 409 foreign currency transactions in Epstein's personal account ending in 0438 totaling approximately $13.3 million (*see* Figure 16 below).[128] These foreign currecny transactions were either direct remittance in foreign currencies or for the purchase of foreign currencies. Out of the 409 identified foreign currency transactions, 323 of them (79%), were under $10,000 with an average transaction value of $3,273.74. Many small transactions such as these are suspicious because they may be an attempt to avoid triggering CTR identification and reporting requirements.

Figure 16: Foreign Currency Transactions from the Epstein Account 0438

Year	Amount	# of Transactions
2003	$4,130,453.55	42
2004	3,897,982.14	41
2005	2,266,139.17	30
2006	715,216.05	23
2007	375,669.99	40
2008	361,891.16	46
2009	280,165.02	44
2010	385,446.32	45
2011	392,241.40	41
2012	323,765.88	38
2013	145,564.48	19
Totals	**$13,274,535.16**	**409**

Below are several examples of purchases of Euros or remittances in Euros from Epstein's JPMorgan account ending in 0438 (*see* Figure 17 below).[129]

[128] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

[129] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

02/02	02/02 Book Transfer A/C: Pbmo TX Trust Wire Clearing Honewark DE [redacted] Ref: Ref: The Purchase of 15,000.00 Eur @ 1.43350000 Trn [redacted]	21,502.50
08/09	08/09 Foreign Remittance Debit A/C: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomorg: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomogb: Fx Operations New York NY Ref:/Ocmt/USD2405.54/Bnf/Eur1650.00 Trn: [redacted] Fx	2,405.54
05/03	05/03 Foreign Remittance Debit A/C: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomorg: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomogb: Fx Operations New York NY Ref:/Ocmt/USD75611.00/Bnf/Eur50000.00 Trn: [redacted] Fx	75,611.00
12/03	12/03 Foreign Remittance Debit A/C: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomorg: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomogb: Fx Operations New York NY Ref:/Ocmt/USD2221.60/Bnf/Eur1650.00 Trn: [redacted] Fx	2,221.60

Transaction Detail CONTINUED

Date	Description	Deposits & Credits	Transfers & Withdrawals
07/23	07/23 Book Transfer A/C: Pbmo TX Trust Wire Clearing Honewark DE 19714-6075 Ref Ref: The Purchase of 10000.00 Euro @ 1.3397 Trn: [redacted]		13,397.00
07/26	American Express ACH Pmt A2484 Web ID: 9493560001		36,120.86
07/27	Funds Transferred From Asset Ac# Q20171005 To DDA Ac# [redacted] As Requested	1,000,000.00	
07/27	07/27 Foreign Remittance Debit A/C: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomorg: Fx USD Incomingfedchipsdda Bournemouth, Bh7 7Db United Kingdomogb: Fx Operations New York NY Ref:/Ocmt/USD3019.98/Bnf/Eur2307.69 Trn: [redacted]		3,019.98

As shown above, none of these transactions provide an explanation as to purpose.

Of the above foreign currency transactions, I identified 13 transactions to purchase Euros.

Figure 17 reflects Epstein's Euro purchases from account 0438.

Figure 17: Epstein's Purchase of Euros

Date	Description	Amount
2/23/2007	The Purchase of 15000 EURO	$20,667.00
4/10/2007	The Purchase of 15000 EURO	$21,142.50
4/27/2007	The Purchase of 1500 EURO	$2,086.80
1/9/2008	To Purchase of 6000 EURO	$9,165.60
1/14/2008	To Purchase of 6000 EURO	$9,287.40
2/28/2008	To Purchase of 6000 EURO	$9,404.40

Date	Description	Amount
7/29/2008	To Purchase of 6000 EURO	$9,802.20
7/23/2010	The Purchase of 10000 EURO	$13,397.00
10/6/2010	The Purchase of 10000 EURO	$14,343.00
12/13/2010	The Purchase of 15000 EURO	$20,572.50
2/2/2011	The Purchase of 15000 EURO	$21,502.50
5/17/2011	The Purchase of 15000 EURO	$22,041.00
8/4/2011	The Purchase of 15000 EURO	$22,078.50
Total		**$195,490.40**

Of the eight currency exchanges that exceeded $10,000, JPMorgan filed only one CTR.[130] That currency exchange occurred on July 23, 2010 for $13,397.00.

Between 2011 and 2013, Epstein or his representatives conducted eleven foreign currency transactions out of Hyperion's JPMorgan account ending in 4332 totaling over $224,000 (*see* Figure 18 below).[131] Out of the eleven foreign transactions, nine were for the purchase of Euros or British Pounds.

Figure 18: Foreign Transactions in Euros or British Pounds

Year	Amount	# of Transactions
2011	$41,952.00	2
2012	$142,088.29	7
2013	$40,615.50	2
Total	**$224,655.79**	**11**

[130] FINCEN00000413 at 13.

[131] *See* Hyperion Air, LLC JPMorgan Acct #4332 Bank Statements, November 2006 through February 2014 (JPM-SDNYLIT-00052203-52225, JPM-SDNYLIT-00052227-52268, JPM-SDNYLIT-00052271-52464, JPM-SDNYLIT-00077022-77200).

Below are some examples of purchases of Euros and British Pounds from Hyperion's account ending in 4332.[132]

Date	Description	Deposits & Credits	Transfers & Withdrawals
03/19	03/19 Book Transfer A/C: Pbmo-TX Trust Wire Clearing-Honewark OH 19714- Ref: Ref The Purchase of 15,000.00 Gbp @ [redacted]		20,094.00

Date	Description	Deposits & Credits	Transfers & Withdrawals
10/03	Check # 1121		23,771.00
10/05	10/05 Book Transfer A/C: Pbmo-TX Trust Wire Clearing-Honewark DE 19714- Ref: Ref The Purchase of 15,000.00 Eur @ [redacted]		20,200.50

JPMorgan did not file CTRs in connection with any of the foreign currency transactions out of Hyperion's JPMorgan account ending in 4332. In my experience as a forensic account, these transactions should have triggered CTRs.

Epstein or his representatives also conducted 15 foreign currency transactions out of Epstein's JPMorgan account ending in 0663 totaling over $1.9 million (*see* Figure 19 below).[133]

Figure 19: Foreign Transactions in Euros or British Pounds

Year	Amount	# of Transactions
2006	$1,907,655.28	6
2007	$36,996.74	5
2008	$4,127.36	2
2011	$3,087.56	1
2012	$3,116.07	1
Total	**$1,954,983.01**	**15**

[132] Bank statement, Hyperion 4332 (Mar. 2013) (JPM-SDNYLIT-00052213); Bank statement, Hyperion 4332 (Oct. 2012) (JPM-SDNYLIT-00069854).
[133] *See* Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

4. Epstein Paid Over $54 Million to Law Firms and Other Litigation-Related Entities

I discovered over $54 million in payments to law firms (including many criminal defense firms) and other litigation-related entities (*e.g.*, investigative firms and sentencing consultants) from 2003 through 2013 (*see* Figures 20 and 21 below).[134] Although payments for legal services are not inherently suspicious, as a forensic accountant, these payments struck me as disproportionate to the legal needs of one individual and certainly indicate significant legal action. Further, these payments continued after Epstein's 2008 sentencing and 2009 release from custody,

[134] *See* bank statements for: (1) Payments to Women from Butterfly Trust, JPMorgan Acct #2810 (JPM-SDNYLIT-00091213); (2) Enhanced Education account 5810 transactions (JPM-USVI-00027443); (3) Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280); (4) Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921); (5) Hyperion Air, LLC JPMorgan Acct #4332 Bank Statements, November 2006 through February 2014 (JPM-SDNYLIT-00052203-52225, JPM-SDNYLIT-00052227-52268, JPM-SDNYLIT-00052271-52464, JPM-SDNYLIT-00077022-77200); (6) HBRK Associates, Inc. JPMorgan Acct #9169 Bank Statements, December 2008 through October 2013 (JPM-SDNYLIT-00068964-68997, JPM-SDNYLIT-00069000-69061, JPM-SDNYLIT-00069066-78208).; and (7) The C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

an indicator that Epstein's legal troubles continued.

Figure 20: Payments to Law Firms and Other Litigation-Related Entities from the Epstein Accounts By Year

Year	Amount
2003	$710,168.79
2004	$1,111,141.54
2005	$1,935,951.72
2006	$3,575,250.00
2007	$8,207,694.48
2008	$5,172,865.61
2009	$7,576,863.74
2010	$17,460,460.33
2011	$4,555,191.23
2012	$2,899,533.37
2013	$1,461,797.28
Total	**$54,666,918.09**

Figure 21: Payments to Law Firms and Other Litigation-Related Entities from the Epstein Accounts By Entity

Entity	Total
Alan M. Dershowitz	$4,040,238.40
Allen Guthrie McHugh & Thomas PLLC	$86,423.98
Alston & Bird LLP	$106,193.54
Atterbury, Goldberger & Weiss, P.A.	$1,802,619.22
Barry R Fertel PC	$7,500.00
Black Srebnick Kornapan & Stumpf PA	$3,793,883.25
Bruce E Reinhart PA	$59,234.39
Burman Critton Luttier& Coleman LLP	$17,565,139.01
Charles D Barnett, Esq	$160,000.00
Darren K Indyke	$2,448,500.00
Darren K Indyke PLLC	$8,320,000.00
Dershowitz, Eiger & Adelson P.C.	$89,011.01
Dudley Topper and Feuerzeig LLP	$11,749.49
Fowler White Burnett PA	$2,758,921.26
Fred Haddad P.A.	$137,500.00
Friedman Lombardi & Olsen	$769.20

Entity	Total
Gerald B Lefcourt PC	$3,100,000.00
Hodge and Francois	$680,810.88
I Richards Jacobs P.A. Trust	$70,000.00
Joel Sickler (consultant sentencing and prisoner advocacy)	$25,000.00
Jonathan Wasserman, PA	$6,600.00
Kellerhals Ferguson Fletcher LLP	$271,656.93
Kirkland And Ellis LLP	2905138.12
Kreusler-Walsh Compiani & Vargas PA	$41,568.71
Law Office of Guy Fronstin	$73,773.00
Law Office of Michael Salnick	$15,000.00
Law Office of Samuel Pisar PC	$10,000.00
Law Office of W Trent Steele	$400.00
Lawrence Newman, Esq	$50,000.00
Lewis Longman and Walker	$5,000.00
Lewis Tein PL	$1,912,341.07
Machado Meyer Sendacz	$24,262.05
Marshall Bell Client Escrow	$75,000.00
Martin G Weinberg P C	$2,567,826.71
Mehmet Arda Beskardes, Esq.	$2,650.00
Nardello And Co LLC (Investigative firm)	$150,000.00
Paul Hastings Janofsky & Walker	$100,000.00
Paul Thibadeau, Esq.	$2,696.17
Podhurst Orseck P.A.	$163,992.15
Reeder & Reeder P.A.	$72,804.44
Richard B Comiter & Associates PA	$15,000.00
Rubin Katz Law Firm Trust Account	$5,000.00
Stanley B. Katz, ESQ Escrow Account	$9,000.00
Steptoe And Johnson LLP	$200,000.00
The LS Law Firm P.A.	$40,091.35
Tonja Haddad PA	$361,280.94
Troutman Sanders LLP	$114,239.32
W. Chester Brewer Jr. P.A.	$77,046.57
Weil, Gotshal, & Manges LLP	$9,087.29
WHR Investigations Inc. (Investigative firm)	$97,464.03
William L Richey PA	$2,347.80
Withers Bergman LLP	$22,157.81

Entity	Total
Total	**$54,666,918.09**

5. Payments Unrelated to Charitable Organization's Purpose

The C.O.U.Q Foundation, Inc. is a 501(c)(3) tax exempt non-profit.[135] C.O.U.Q Foundation, Inc.'s 2012 990-PF tax return identifies Jeffrey Epstein (President), Richard Kahn (Treasurer), and Darren K. Indyke (Vice President).[136]

In that return, I found multiple payments to women totaling over $30,000 (*see* Figure 22 below),[137] including payments to women who have received payments from other Epstein Accounts.

Figure 22: Direct Payments to Women from C.O.U.Q. Foundation's Account

Payee	Amount
[redacted]	$ 5,092.34
[redacted]	$9,402.32
Groff, Leslie	$867.48
[redacted]	$15,000.00
Total	**$ 30,362.14**

The payments to [redacted] were made to an account at Banca Transilvania located

[135] *See* The C.O.U.Q. Foundation, Inc.'s Annual Filing for Charitable Organizations for 2012, https://www.charitiesnys.com/RegistrySearch/show_details.jsp?id={A78F14B1-C1E5-4BEA-BC4F-693CA9E304BD}.
[136] *See* The C.O.U.Q. Foundation, Inc.'s Annual Filing for Charitable Organizations for 2012, https://www.charitiesnys.com/RegistrySearch/show_details.jsp?id={A78F14B1-C1E5-4BEA-BC4F-693CA9E304BD}.
[137] C.O.U.Q. JPMorgan Acct #1565 Bank Statements (JPM-SDNYLIT-00046833, JPM-SDNYLIT-00046837, JPM-SDNYLIT-00046839, JPM-SDNYLIT-00046842, JPM-SDNYLIT-00046851, JPM-SDNYLIT-00046863, JPM-SDNYLIT-00046879, JPM-SDNYLIT-00046888, JPM-SDNYLIT-00046890, JPM-SDNYLIT-00046906, JPM-SDNYLIT-00046919, JPM-SDNYLIT-00046934, JPM-SDNYLIT-00047022).

in Iasi, Romania,[138] and Leslie Groff was one Epstein's four alleged co-conspirators stemming from his 2008 criminal charges.[139]

In addition, I observed the below payments to Phoenix Realty Home Inc., which appear to be unrelated to C.O.U.Q. Foundation's charitable purpose (*see* Figure 23 below).[140]

Figure 23: Other Payments Seemingly Unrelated to C.O.U.Q. Foundation's Charitable Purpose

Date	Type	Payee	Amount
7/24/2007	Wire	Phoenix Realty Home Inc.	$14,557.49
12/19/2008	Wire	Phoenix Realty Home Inc.	$5,550.00
Total			**$20,107.49**

[138] Foreign wire transfer instructions from Jeffrey Epstein to William Doherty, JPMorgan, April 9, 2009, $10,000 wire instructions contain no explanation of purpose (JPM-SDNYLIT-00095541).
[139] Pilar Melendez, *Where Are Jeffrey Epstein's Alleged Accomplices Now?* (The Daily Beast, updated July 9, 2019), https://www.thedailybeast.com/jeffrey-epsteins-alleged-accomplices-where-are-sarah-kellen-[redacted]-and-lesley-groff.
[140] *See* The C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

D. Epstein's Highly Unusual and Unexpected Transactions Can Also Be Observed at An Individual Account Level

The highly unusual and suspicious transactions in the Epstein Accounts can also be observed on an individual account level, including the following accounts in which I observed notable activity: (1) Epstein's personal account ending in 0438; (2) Epstein's personal account ending in 0663; (3) Hyperion Air, Inc.'s account ending in 4332; (4) C.O.U.Q. Foundation's account ending in 1565; and (5) the Butterfly Trust account ending in 2810.

1. Epstein's Personal Account Ending in 0438

Between 2003 and 2013, in Epstein's personal JPMorgan account ending in 0438, I observed over $2.5 million in payments to scores of women – many with Eastern European surnames (*see* Figure 24 below).[141]

Figure 24: Direct Payments to Women from Epstein's Personal Account (#0438)

Payee	Total Payment Amount
[redacted]	$5,000.00
[redacted]	$13,656.00
[redacted]	$7,026.00
[redacted]	$64,599.86
[redacted]	$5,000.00
[redacted]	$2,400.00
[redacted]	$400.00
[redacted]	$500.00
[redacted]	$58,000.00
[redacted]	$30,000.00
[redacted]	$5,000.00
[redacted]	$19,000.00
[redacted]	$36,049.30

[141] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

Payee	Total Payment Amount
[redacted]	$22,500.00
[redacted]	$113,500.00
[redacted]	$5,007.13
[redacted]	$1,000.00
[redacted]	$396.44
[redacted]	$500.00
[redacted]	$3,675.00
[redacted]	$12,110.00
[redacted]	$550.00
[redacted]	$200.00
[redacted]	$4,901.00
[redacted]	$91,399.86
[redacted]	$500.00
[redacted]	$1,550.00
[redacted]	$750.00
[redacted]	$12,500.00
[redacted]	$9,000.00
[redacted]	$179,059.28
[redacted]	$5,000.00
Kellen (Kensington), Sarah	$428,741.57
[redacted]	$2,500.00
[redacted]	$5,000.00
[redacted]	$80,550.00
[redacted]	$115,000.00
[redacted]	$50,000.00
[redacted]	$8,073.75
[redacted]	$58,500.00
Marcinkova, Nadia	$712,772.64
[redacted]	$1,000.00
[redacted]	$1,495.00
[redacted]	$2,700.00
[redacted]	$30,000.00
[redacted]	$15,000.00
[redacted]	$5,000.00
[redacted]	$1,100.00

Payee	Total Payment Amount
[redacted]	$79,773.51
[redacted]	$10,000.00
[redacted]	$81,000.00
[redacted]	$30,000.00
[redacted]	$21,739.73
[redacted]	$4,000.00
[redacted]	$1,320.00
[redacted]	$3,000.00
[redacted]	$27,743.00
[redacted]	$4,200.00
[redacted]	$1,000.00
[redacted]	$10,140.00
[redacted]	$3,500.00
[redacted]	$1,650.00
[redacted]	$8,000.00
[redacted]	$300.00
[redacted]	$5,000.00
[redacted]	$500.00
Total	**$2,521,029.07**

In addition, Epstein used his personal account ending in 0438 to make payments totaling over $320,000 to Epstein-Related Entities without any justification for the payments (*see* Figure 25 below).[142] As previously explained, these entities are owned by Epstein-Related Individuals, including: (1) [redacted] (identified as an Epstein victim and an alleged co-conspirator);[143] (2) MC2 Model Management, LLC owned by Jean Luc Brunel (who committed suicide while awaiting trial for charges relating to the procurement of underage girls

[142] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

[143] Jon Swaine, *Jeffrey Epstein scandal: women with new identities run firms from Epstein-linked property* (The Guardian, Jan. 7, 2015), https://www.theguardian.com/us-news/2015/jan/07/jeffrey-epstein-former-accomplices-property-prince-andrew.

for Epstein);[144] (3) Peggy Siegal Inc. owned by Peggy Siegal (Epstein's former publicist);[145] (4) [redacted] (reportedly, Epstein's former girlfriend);[146] and (5) SLK Designs, LLC owned by Sarah Kensington (or Kellen) (Epstein's former assistant and an alleged co-conspirator).[147] Epstein also made a $42,000 payment to the International Culinary Center for the benefit of [redacted].[148]

Figure 25: Payments to Epstein-Related Entities from Epstein's Personal Account (#0438)

Entity Name	Total Payment Amount
[redacted]	$175,000.00
MC2 Model Management	$26,805.07
Peggy Siegal Inc.	$32,243.00
[redacted]	$12,000.00
SLK Designs LLC	$74,934.37
Total	**$320,982.44**

Further, Epstein's personal account shows a pattern of cash withdrawals. Between 2003 and 2011, there are 116 checks made payable to "Cash" and other cash withdrawals exceeding

[144] Linda Robertson, Julie K. Brown, & Nicholas Nehamas, *Did a Miami-based modeling agency fuel Jeffrey Epstein's 'machine of abuse'?* (The Miami Herald, updated Feb. 19, 2022), https://www.miamiherald.com/news/local/article238351108.html; read more at https://www.miamiherald.com/news/local/article238351108.html#storylink=cpy.

[145] Gary Baum & Scott Feinberg, *Peggy Siegal and Jeffrey Epstein: A Hollywood Event Planner's Symbiotic Relationship With a Sex Offender* (The Hollywood Reporter, July 19, 2019), https://www.hollywoodreporter.com/movies/movie-news/peggy-siegal-jeffrey-epstein-a-hollywood-event-planners-symbiotic-relationship-a-sex-offender-1225732/.

[146] David Millward, *Manchester-born 'wellness entrepreneur' revealed as Jeffrey Epstein's alleged ex-girlfriend* (The Telegraph, Aug. 3, 2020), https://www.telegraph.co.uk/news/2020/08/03/manchester-born-wellness-entrepreneur-revealed-jeffrey-epsteins/.

[147] Madeleine Aggeler, *What We Know About Sarah Kellen, Who Allegedly 'Recruited' Girls for Jeffrey Epstein* (The Cut, Aug. 29, 2019), https://www.thecut.com/2019/08/sarah-kellen-jeffrey-epstein-ghislaine-maxwell-lieutenant.html.

[148] Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statement, August 2009 (JPM-SDNYLIT-00073273 at 3274).

$4.3 million in total.[149] Harry Beller, Epstein's accountant, signed and endorsed these checks (*see* Figure 26 below).[150]

Figure 26: Cash Withdrawals from Epstein's Personal Account (#0438)

Year	Amount	Count
2003	$175,310.04	5
2004	$840,000.00	21
2005	$901,335.72	23
2006	$935,264.91	23
2007	$520,000.00	13
2008	$460,000.00	14
2009	$100,000.00	4
2010	$219,515.10	8
2011	$200,000.00	5
Total	**$4,351,425.77**	**116**

2. Epstein's Personal Account Ending in 0663

Epstein's personal JPMorgan account ending in 0663 shows numerous payments to women totaling almost $175,000 (*see* Figure 27 below).[151] There is no documented justifications for these payments.

Figure 27: Direct Payments to Women from Epstein's Personal Account (#0663)

Name	Amount
[redacted]	$5,000.00
[redacted]	$8,468.00

[149] *See* Appendix A.

[150] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

[151] *See* Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

[redacted]	$4,000.00
[redacted]	$8,000.00
[redacted]	$20,000.00
Groff, Lesley	$2,474.20
[redacted]	$22,979.65
[redacted]	$12,528.67
[redacted]	$5,250.00
[redacted]	$50,000.00
[redacted]	$500.00
[redacted]	$1,540.00
[redacted]	$1,000.00
[redacted]	$32,939.15
Total	**$174,679.67**

I also observed $122,558.34 in indirect payments made on behalf of women that similarly lack any documented justification (*see* Figures 28 and 29 below)[152] and are highly suspicious.

Figure 28: Indirect Payments for the Benefit of Women from Epstein's Personal Account (#0663)

Beneficiary/Payee	Amount
[redacted]	
Steven D. Kaplan, DMD	$1,260.00
[redacted] **Total**	**$1,260.00**
[redacted]	
Spanish American Institute	$840.00
[redacted] **Total**	**$840.00**
[redacted]	
School of International Center of Photo	$1,290.00
[redacted] **Total**	**$1,290.00**

[152] *See* Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

Beneficiary/Payee	Amount
[redacted]	
Castle Worldwide Inc.	$250.00
Pacific College of Oriental Medicine	$21,245.86
Steven D. Kaplan, DMD	$5,700.00
[redacted] **Total**	**$27,195.86**
[redacted]	
Laguardia College	$2,425.85
The World's Community College	$4,135.85
[redacted] **Total**	**$6,561.70**
[redacted]	
New York Film Academy	$6,040.00
Steven R. Erle, MD, PC	$450.00
[redacted] **Total**	**$6,490.00**
[redacted]	
Bloomingdales	$532.77
Express	$380.87
I C Systems	$329.00
Target	$352.10
Victoria's Secret	$211.04
[redacted] **Total**	**$1,805.78**
[redacted]	
Alan Barnett DLP, LLC	$10,400.00
[redacted] **Total**	**$10,400.00**
Kellen (Kensington), Sarah	
Samuel C. Klagsbrun M.D.	$2,000.00
Kellen (Kensington), Sarah Total	**$2,000.00**
[redacted]	
ATP USA, Inc.	$26,000.00
[redacted] **Total**	**$26,000.00**

Beneficiary/Payee	Amount
[redacted]	
New York Film Academy	$3,500.00
[redacted] **Total**	**$3,500.00**
Siegal, Peggy J.	
Alliance Nursing	$2,275.00
Dr. David Price	$412.00
Dr. Gerald Imber	$20,000.00
Dr. Jane Recant	$2,000.00
Office Based Surgery Care	$1,500.00
Siegal, Peggy J. Total	**$26,187.00**
[redacted]	
Fashion Institute of Technology	$2,020.00
[redacted] **Total**	**$2,020.00**
[redacted]	
ALCC American Language	$1,408.00
[redacted] **Total**	**$1,408.00**
Grand Total	**$116,958.34**

Figure 29: Legal Payments for the Benefit of Women from Epstein's Personal Account (#0663)

Date	Check #	Payee	Amount	Memo line:
1/30/09	2691	Vincent A. Fuller, Jr., Esq.	$4500.00	[redacted]
1/11/12	3359	M. Arda Beskardes, Esq.	$600.00	[redacted]
8/21/12	3412	M. Arda Beskardes, Esq.	$500.00	FOIA [redacted]
Total			**$5,600.00**	

In addition, I observed three checks made payable to "Cash," each for $30,000, which

Epstein's accountant Harry Beller signed and endorsed (*see* Figure 30 below).[153]

Figure 30: Checks Made Payable to "Cash" from Epstein's Personal Account (#0663)

Date	Check #	Amount
3/5/2009	2708	$30,000.00
6/17/2009	3033	$30,000.00
10/29/2010	3208	$30,000.00
Total		**$90,000.00**

As explained above, these payments are highly unusual and unexpected in a personal account—particularly when coupled with Epstein's criminal history.

3. Hyperion Air, Inc.'s Account Ending in 4332

Between October 2011 and November 2013, Hyperion Air, Inc. ("Hyperion"), an Epstein-Related Entity that held title to Epstein's private airplane, issued a total of $548,751.87 in checks made payable to "Cash," which Epstein's accountant Harry Beller signed and endorsed (*see* Figure 31 below).[154]

Figure 31: Checks Made Payable to "Cash" from Hyperion's Account

Date	Check #	Payee	Amount
10/6/2011	1107	Cash	$30,000.00
12/12/2011	1109	Cash	$30,000.00
2/21/2012	1111	Cash	$30,000.00
3/19/2012	1112	Cash	$30,000.00
5/25/2012	1115	Cash	$30,000.00
7/9/2012	1116	Cash	$30,000.00
7/31/2012	1117	Cash	$30,000.00

[153] *See* Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

[154] *See* Hyperion Air, LLC JPMorgan Acct #4332 Bank Statements, November 2006 through February 2014 (JPM-SDNYLIT-00052203-52225, JPM-SDNYLIT-00052227-52268, JPM-SDNYLIT-00052271-52464, JPM-SDNYLIT-00077022-77200).

9/10/2012	1118	Cash	$30,000.00
9/24/2012	1370	Cash	$1,600.00
9/28/2012	1119	Cash	$30,000.00
10/23/2012	1123	Cash	$40,000.00
12/7/2012	1124	Cash	$40,000.00
2/28/2013	1125	Cash	$40,000.00
6/4/2013	1130	Cash	$40,000.00
7/31/2013	1132	Cash	$20,000.00
11/1/2013	1134	Cash	$97,151.87
Total			**$548,751.87**

Purportedly, the "large cash withdrawals from the account [were] for fuel expenses when traveling to foreign countries."[155] However, there were no receipts or other documentation supporting these purported fuel expenditures.

As explained above, this pattern of large cash withdrawals is highly suspicious—particularly when coupled with Epstein's criminal history.

4. C.O.U.Q Foundation, Inc.'s Account Ending in 1565

C.O.U.Q Foundation, Inc. had a JPMorgan account ending in 1565. As discussed above, I discovered multiple payments to women totaling over $30,000 (*see* Figure 32 below),[156] including

[155] "Verify & Confirm for Hyperion Air Inc." initiated by Justin D. Nelson on March 9, 2013 (JPM-SDNYLIT-00036291-36299 at 36291).

[156] *See* The C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-

payments to women who received payments from other Epstein Accounts.

Figure 32: Direct Payments to Women from C.O.U.Q. Foundation's Account

Payee	Amount
[redacted]	$5,092.34
[redacted]	$9,402.32
Groff, Leslie	$867.48
[redacted]	$15,000.00
Total	**$30,362.14**

The payments to [redacted] were made to an account at Banca Transilvania, in Iasi, Romania.[157] Leslie Groff was one Epstein's four alleged co-conspirators stemming from Epstein's 2008 criminal charges.[158]

In addition, the following payments to Phoenix Realty Home Inc. appear to lack any connection to the C.O.U.Q. Foundation's charitable purpose (*see* Figure 33 below).[159]

SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

[157] Foreign wire transfer instructions from Jeffrey Epstein to William Doherty, JPMorgan, $10,000 wire instructions contain no explanation of purpose, April 9, 2009 (JPM-SDNYLIT-00095541).

[158] Pilar Melendez, *Where Are Jeffrey Epstein's Alleged Accomplices Now?* (The Daily Beast, updated July 9, 2019), https://www.thedailybeast.com/jeffrey-epsteins-alleged-accomplices-where-are-sarah-kellen-[redacted]-and-lesley-groff.

[159] *See* The C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-

Figure 33: Other Payments Seemingly Unrelated to C.O.U.Q. Foundation's Charitable Purpose

Date	Type	Payee	Amount
7/24/2007	Wire	Phoenix Realty Home Inc.	$14,557.49
12/19/2008	Wire	Phoenix Realty Home Inc.	$5,550.00
Total			**$20,107.49**

None of these payments have a clear nexus to the Foundation's charitable purpose, which is highly suspicious.

5. The Butterfly Trust Account Ending in 2810

Financial documents from the Butterfly Trust also show several payments to various women with no justification for the payments (*see* Figure 34 below).[160]

Figure 34: Payments to Women from the Butterfly Trust Account

Date	Payee	Amount
3/24/11	Kellen (Kensington), Sarah	$300,000.00
3/24/11	[redacted]	$25,000.00
3/29/11	[redacted]	$3,000.00
4/1/11	[redacted]	$30,000.00
4/14/11	[redacted]	$25,000.00
Total		**$383,000.00**

These payments are highly suspicious, particularly the payments to Sarah Kellen and [redacted]

00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

[160] *See* Payments to Women from Butterfly Trust, JPMorgan Acct #2810 (JPM-SDNYLIT-00091213).

[redacted] who have been publicly reported as Epstein co-conspirators, and, in [redacted]'s case, an Epstein victim.[161]

E. Epstein-Related Entity Account Activity Inconsistent with Any Legitimate Business Purpose

1. Financial Trust Did Not Appear to "Advise Private Clients with $1 Billion or More in Assets"

In a March 6, 2007 Annual Review, JPMorgan described Financial Trust Company, Inc. ("Financial Trust") as a "company that advises private clients with $1 billion or more in assets. We interact with him on the Leslie Wexner business as he is both advisor and friend to Wexner. We are also working with him on behalf of 3 other clients."[162] However, I have not seen any contracts, invoices, or communications between Wexner and Epstein or Financial Trust, nor have I seen any indication that JPMorgan sought or obtained such documents.

Revenues generated by Financial Trust funded Epstein and the Epstein-Related Entities. Indeed, from 1999 through 2011, Financial Trust was Epstein's only revenue-generating entity. For example, according to financial records produced by JPMorgan, Epstein's personal account ending in 0438 received transfers of approximately $179 million from Financial Trust accounts

[161] Gabrielle Bluestone, *Inside the mysterious Manhattan apartment building on East 66th Street, where underage models, lawyers, and key players in Jeffrey Epstein's sex-trafficking circle all live. Ex-Israeli Prime Minister Ehud Barak is a frequent visitor* (Business Insider, Aug. 5, 2019), https://www.businessinsider.com/the-nyc-building-at-the-center-of-jeffrey-epsteins-web-2019-8.
[162] March 6, 2007 Annual Review and Renewal of $1 million Small Business Line of Credit to Jeffrey E. Epstein (JPM-SDNYLIT-00001677-1678 at 1677).

(*see* Figure 35 below).[163] Epstein used those funds to make payments to women, engage in excessive cash transactions, and pay expenses on behalf of women.

Figure 35: Transfers from Financial Trust's Accounts to Epstein's Personal Account (#0438)

Account#	Amount
#1005	$149,400,000
#5001	$25,350,000
#0001	$3,000,000
#05612	$1,000,000
Total	**$178,750,000**

Further, Epstein also used proceeds from Financial Trust to provide funds to Ghislaine Maxwell.[164] For instance, in October 1999, Epstein transferred $18.3 million to Maxwell out of Financial Trust's account ending in 5001,[165] and, in September 2002, Epstein transferred $5 million from his personal account to Maxwell's Palm Beach National account.[166]

For the years ended December 31, 1999 to December 31, 2012, Financial Trust reported the following net sales and ordinary income (losses) on its 1120S US Income Tax Return for an S Corporation (*see* Figure 36).[167]

[163] *See* Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).
[164] Financial Trust Co., Inc. JPMorgan Acct #5001 Bank Statement, October 1999 (JPM-SDNYLIT-00061966-61972 at 1971).
[165] *Id.*
[166] Jeffrey E. Epstein JPMorgan Acct #1001 Bank Statement, September 2002 (JPM-SDNYLIT-00042608-42616 at 42615).
[167] Economic Development Commission Annual Report, fiscal year ending December 31, 2007 (VI-JPM-000012630-12956); Economic Development Commission Annual Report, fiscal year ending March 23, 2012 (VI-JPM-000012996-13372).

Figure 36: Financial Trust's Reported Financials from 1999 to 2012

Year	Sales less returns and allowances	Ordinary Income (loss)
1999	$43,006,739	$42,765,787
2000	$64,409,495	$62,752,301
2001	$46,815,387	$44,183,279
2002	$95,687,311	$93,122,211
2003	$70,514,094	$67,773,535
2004	$63,504,348	$61,638,638
2005	$26,749,299	$37,586,420
2006	$66,145,711	$89,909,941
2007	$4,007,430	($10,552,859)
2008	($45,692,249)	($64,729,152)
2009	$100,000	($16,904,387)
2010	$100,000	($22,278,483)
2011	$125,000	($9,635,609)
2012	$ -	($1,612,922)

On April 15, 2008, JPMorgan noted that Wexner terminated his relationship with Epstein, coinciding with Financial Trust's reported loss of $64.7 million in 2008.[168] As reflected above, Financial Trust's net sales never recovered after the termination of the Wexner relationship, reporting only $325,000 in total net sales from 2009 through 2012.

In addition to the lack of documentation regarding any client contracts, invoices, and investment performance reporting, I observed that Financial Trust's reported profitability was inconsistent with other businesses of its type. For instance, in 1999, Financial Trust reported net sales of $43,006,739 and total deductions (operating expenses) of $240,952, resulting in an operating profit of $42,765,787 (*see* Figure 37 below).[169] Accordingly, Financial Trust's operating expenses and profit were 0.56% and 99.4% of net sales, respectively.

[168] JPMorgan internal email, April 18, 2008 (JPM-SDNYLIT-00002600).
[169] Financial Trust Co., Inc. 1999 1120-S U.S. Income Tax Return.

Figure 37: Financial Trust's Operating Expenses and Profit from 1999 to 2007

Year	Sales, less returns and allowances	Operating expenses	Operating profit (loss)	Deductions as a % of sales	Ordinary profit (loss) as a % of sales
1999	$43,006,739	$240,952	$42,765,787	0.56%	99.44%
2000	$64,409,495	$1,042,358	$63,367,137	1.62%	98.38%
2001	$46,815,387	$1,257,913	$45,557,474	2.69%	97.31%
2002	$95,687,311	$1,540,075	$94,147,236	1.61%	98.39%
2003	$70,514,094	$1,700,570	$68,813,524	2.41%	97.59%
2004	$63,504,348	$1,572,094	$61,932,254	2.48%	97.52%
2005	$26,749,299	$1,690,408	$25,058,891	6.32%	93.68%
2006	$66,145,711	$1,348,377	$64,797,334	2.04%	97.96%
2007	$4,007,430	$1,447,677	$2,559,753	36.12%	63.88%
		Average including year 2007		6.21%	93.79%
		Average excluding year 2007		2.47%	97.53%

Therefore, Financial Trust was extremely profitable, retaining almost 94% of every sale.

Financial Trust reported on its Form 1120S corporate tax return that its business activity code number was 523900: "other financial investment activities (including portfolio management and investment advice)."[170] The instructions for 1120S explain that the principal business activity codes are designed to classify an enterprise by the type of activity in order to facilitate the administration of the Internal Revenue Code. These principal business activity codes are based on the North American Industry Classification System ("NAICS").

The Risk Management Association ("RMA") Annual Statement Studies is relied on by credit managers and officers at banks, factors, and trade creditors. The RMA lists comparables by NAICS code. The table below reflects comparables obtained from the RMA's 2006/2007 Annual

[170] 2012 Tax Return, Financial Trust Company, Inc. (MP-00000896-1070 at 917).

Statement Studies for businesses similar to Financial Trust with sales of $25 million or greater (*see* Figure 38).[171]

Figure 38: RMA 2006/2007 Annual Statement Studies

Income Data - sales $25MM & Over	Misc. Intermediation 523910	Portfolio Management 523920	Investment Advice 523930
Net Sales	100.0%	100.0%	100.0%
Gross Profit	0.0%	0.0%	0.0%
Operating Expenses	0.0%	81.3%	76.1%
Operating Profit	22.3%	18.7%	23.9%
All Other Expenses (net)	4.4%	0.3%	0.2%
Profit Before taxes	17.9%	18.5%	23.8%

In comparison with the data provided by the RMA, Financial Trust had a significantly greater average operating profit – 93.79% – by a factor of over 392% more than the RMA reported data of 23.9%.

All of these factors considered, it is my opinion as a forensic accountant that the identified activity is highly suspicious and indicates that Financial Trust was not providing the financial services that it represented as providing.

2. Southern Trust Records Show It Was Not Engaged in "Cutting Edge Consulting Service"

From 2013 forward, Southern Trust Company, Inc. ("Southern Trust") was the only revenue-generating Epstein-Related Entity. Southern Trust represented to the Economic Development Authority that it provided "cutting edge consulting services" in the area of

[171] *See* relevant pages from The RMA Statement Studies at 1135, 1137, and 1139 (attached as Exhibit H).

"biomedical and financial informatics."[172] However, based on my review of Southern Trust's records, it is my opinion as a forensic accountant that Southern Trust did not "specialize[] in the interpretation of biomedical and financial artificial intelligence and offer[] market intelligence to companies which operate in the financial, biomedical and pharmaceutical industries."[173]

From 2012 through 2017, Epstein and his accountant declared on Southern Trust's franchise tax reports that Southern Trust was a "Database Company and Services."[174] However, that representation is inconsistent with the income reported by Southern Trust. For the years ended December 31, 2013 to December 31, 2017, Southern Trust reported the following net sales and ordinary income on its 1120S US Income Tax Return for an S Corporation (*see* Figure 39 below).[175]

Figure 39: Southern Trust's Reported Net Sales and Ordinary Income

Year	Sales, less returns and allowances	Ordinary Income (loss)
2013	$51,000,000	$50,227,528
2014	$70,000,000	$67,529,822
2015	$54,999,980	$52,793,729

[172] Transcript of Public Hearing of the Economic Development Authority, November 15, 2012, at 7:14-16 (VI-JPM-000005898-5908).
[173] Economic Development Authority Compliance Report, November 19, 2018, at 3 (VI-JPM-000005931-5949).
[174] 2012 Franchise Tax Report for Southern Trust Company, Inc. (VI-JPM-000007728 at 7729); 2013 Franchise Tax Report for Southern Trust Company, Inc. (VI-JPM-000007732 at 7733); 2014 Franchise Tax Report for Southern Trust Company, Inc. (VI-JPM-000007737 at 7738); 2015 Franchise Tax Report for Southern Trust Company, Inc. (VI-JPM-000007742 at 7744); 2016 Franchise Tax Report for Southern Trust Company, Inc. (VI-JPM-000007746 at 7748); 2017 Franchise Tax Report for Southern Trust Company, Inc. (VI-JPM-000007751 at 7753).
[175] 2013 1120S for Southern Trust Company Inc. (VI-JPM-000007315 at 7319); 2014 1120S for Southern Trust Company Inc. (VI-JPM-000007407 at 7410); 2015 1120S for Southern Trust Company Inc. (VI-JPM-000007474); 2016 1120S for Southern Trust Company Inc. (VI-JPM-000007534 at 7537); 2017 1120S for Southern Trust Company Inc. (VI-JPM-000007588 at 7591).

2016	-	$4,751,300
2017	$8,000,000	$17,058,555

The largest source of Southern Trust's income was unrelated to the interpretation of biomedical and financial artificial intelligence or the provision of market intelligence to companies in those fields. Southern Trust reported total revenues of approximately $184 million for the years 2013 through 2017.[176] Out of the $184 million in total revenue, $158 million or approximately 85% was from a single source—Leon Black.[177]

According to records produced, one Southern Trust account at JPMorgan received the following wire transfers from Leon Black (*see* Figure 40 below).[178]

Figure 40: Wires from Leon Black to Southern Trust Accounts

Acct#	Date	Source	Amount
#0245	2/15/2013	Leon Black	$15,000,000
#0245	5/24/2013	Leon Black	$16,500,000
Total			**$31,500,000**

A report commissioned by Apollo Global Management, Inc., the asset management firm that Black co-led, which became known as the "Dechert Report," described Epstein's professional services as advice "on a variety of issues related to trust and estate planning, tax, philanthropy, and the operation of the Family Office."[179] Southern Trust did not report any revenues in 2018 or 2019.

[176] *Id.*
[177] *See* SEC Exhibit 99.1, *Investigation of Epstein/Black Relationship and any Relationship between Epstein and Apollo Global Management* (Dechert LLP, Jan. 22, 2021), https://www.sec.gov/Archives/edgar/data/1411494/000119312521016405/d118102dex991.htm.
[178] Leon Black Wire Transfer Detail (JPM-SDNYLIT-00091066).
[179] SEC Exhibit 99.1, *Investigation of Epstein/Black Relationship and any Relationship between Epstein and Apollo Global Management* (Dechert LLP, Jan. 22, 2021), https://www.sec.gov/Archives/edgar/data/1411494/000119312521016405/d118102dex991.htm.

I also reviewed Southern Trust's affidavit to the Virgin Islands Economic Development Commission ("EDC") regarding employees' residency. Southern Trust lists ten employees, including [redacted].[180] Two employees had titles similar to "personal assistant" and "chauffeur/driver/helper," indicating that they worked for Epstein in a personal capacity.[181] Indeed, only two of them had titles relating to information technology ("IT Manager" and "Network Administrator/IT Manager").[182] [redacted] were paid by Southern Trust and identified as employees, but were also paid out of Epstein's personal account.[183]

Based on my review of Southern Trust's financial documents and my experience as a forensic accountant, it is my opinion that Southern Trust was not performing work relating to "biomedical and financial informatics."

3. NES, LLC's Credit Card Activity Was Consistent with Personal Use—Not Business Use

A March 2007 JPMorgan internal document identifies ten different cardholders under the credit card issued to NES, LLC,[184] including Sarah Kellen and [redacted], two of Epstein's alleged co-conspirators, as well as two women named [redacted] and [redacted].

[180] Affidavit of EDC Beneficiary at 2, 4 (VI-JPM-000007720-7723); Benjamin Weiser et al., *Epstein's Final Days: Celebrity Reminiscing and a Running Toilet* (N.Y. Times, Nov. 23, 2021), https://www.nytimes.com/2021/11/23/nyregion/jeffrey-epstein-suicide-death.html.
[181] Affidavit of EDC Beneficiary (VI-JPM-000007720-7723).
[182] *Id.*
[183] Affidavit of EDC Beneficiary (VI-JPM-0000006052-6055).
[184] Jeffrey Epstein JPMorgan Credit Cards with cardholder travel notes (JPM-SDNYLIT-00093562)*; see also* JPM-SDNYLIT-00026318; JPM-SDNYLIT-00346170 at 6173, 6174; USVI-HB00003058-3060; JPM-SDNYLIT-00346809 at 6810-6812).

JPMorgan's documented expected card usage for Kellen, [redacted] and [redacted] states: "Travels through Paris, Europe and US Virgin Islands and US monthly."[185] For [redacted], JPMorgan's expected card usage states: "Permanently resides in Geneva / All charges in Europe are ok."[186] [redacted], according to media sources, was a former assistant to Ghislaine Maxwell who also worked at the Florida Science Foundation.[187] However, the charges on these credit cards are consistent with personal use—not business use (*see* Figure 41 below summarizing the credit card activity).[188]

Figure 41: Summary of Activity for JPMorgan Credit Cards for NES, LLC By Cardholder

Dates	[redacted] (Card 4808)	[redacted] (Card 1536)	[redacted] (Card 2807)	Sarah Kensington (Card 1099)	[redacted] (Card 7230)	Transaction Examples
10/12/12-11/11/12		$9,684.05		$673.40	$50.00	Delta Air, United Airlines, Whole Foods, CVS Pharmacy, Uber
11/12/12-12/11/12		$10,580.58		$45.73	$564.45	JetBlue, United Airlines, Neiman Marcus, T-Mobile, AT&T
12/12/12-1/11/13	$9,492.63	$2,701.29		$639.77		American Airlines,
1/12/13-2/11/13	$8,111.48	$7,384.44		$16.88	$349.20	American Airlines, Seamless, Bloomingdales, Staples, Starfish Market
2/12/13-3/11/13	$6,163.22	$7,540.81		$59.88	$1,341.45	JetBlue, American Airlines, Skype, Marshalls, Hyatt Hotels
3/12/13-4/11/13	$8,825.11	$19,761.06	$1,173.71	($59.88)	$1,217.16	CSA Airlines, American Airlines, GAP, Jamba Juice, Victoria's Secret
4/12/13-5/11/13	$5,296.35	$6,813.01	$3,267.93			American Airlines, JetBlue, United Airlines, Home Depot, Sephora
5/12/13-6/12/13	$14,247.46	$4,961.79	$7,188.90			American Airlines, Delta Air, Footlocker, Publix, Walgreens
6/12/13-7/11/13	$8,819.24	$11,473.73	$1,945.29		$149.99	American Airlines, JetBlue, United Airlines, Spotify, Abercrombie & Fitch
7/12/13-8/11/13	$5,035.59	$13,032.69	$5,813.81			Delta Air, United Airlines, Seamless, Bloomingdales, Netflix
8/12/13-9/11/13	$5,616.50	$7,563.13	$7,742.11		$484.22	American Airlines, NYC Taxi, Staples, Amazon, Expedia
9/12/13-10/11/13	$11,777.14	$17,660.17	$6,047.86		$1,513.85	United Airlines, Delta Air, JetBlue, Seamless, Apple Store
10/12/13-11/11/13	$13,587.24	$15,706.07	$7,789.90			JetBlue, NYC Taxi, Walgreens, Wholefoods
11/12/13-12/11/13	$20,894.21	$9,814.44	$7,670.05			American Airlines, Delta Air, CVS Pharmacy, Adidas, NYC Taxi
12/12/13-1/11/14	$6,352.26	$13,866.53	$9,327.57		$14.95	Delta Air, Seamless, Polo, Starbucks
1/12/14 -2/11/14	$8,006.64	$10,929.25	$9,966.74			American Airlines, Starbucks, Seamless, Amazon, Invisalign

[185] *Id.*
[186] *Id.*
[187] Kate Briquelet, *Could These Epstein Insiders Bring Down Ghislaine Maxwell?* (The Daily Beat, Nov. 28, 2012), https://www.thedailybeast.com/could-these-epstein-insiders-bring-down-ghislaine-maxwell.
[188] NES, LLC, Acct #4927 Credit Card Statements, October 2012 through January 2014 (JPM-SDNYLIT-00087170-87181, JPM-SDNYLIT-00087194-87343).

Exhibit I provides more examples of the credit card transactions which include lingerie, spas, and high-end retail stores.

The following January 7, 2011 email from Maryanne X. Ryan points to similar findings.[189]

> I asked legal and asked on the call about if we were ever subpoened and seems it is NO which I find very interersting as Bear was. I also spent a good deal of time looking at his assistant or young lady he brought over from Praque(or some place like that) account. She was involved in some of the detailed escapades. She opened accounts in PB sponsered by him. Oh my were her debit transactions enlighting as compared to countless stories related to his escapades. Lots of salon, lingerie shops, drug stores ny palm beach and in st thomas (his places of residence). Plus lots of video like girls gone wild and some other shops not fit for my good catholic upbringing! The transactions are old 05 to 08. Besides frequent frequent spa like charges it has died down . Surprised she was never subpoened.

In a July 2, 2013 email, Justin Nelson stated that he "think[s NES LLC] owns personal real estate."[190] Thus, the expected card use of travel through Europe and residing in Geneva in addition to the charges for lingerie, spas, and high-end retail stores are inconsistent with a legitimate business purpose. Further, as early as October 2007, JPMorgan was aware of allegations that Kellen (Kensington) "helped arrange [Epstein's] massages."[191]

Further, as of September 13, 2013, JPMorgan had not conducted a "Know Your Customer" review for the NES, LLC account—meaning there was no established baseline for determining whether account activity was consistent with expected use.[192]

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[189] Email from Maryanne X. Ryan to Phillip A DeLuca and Arthur Middlemiss, January 7, 2011 "Subject: Jeffrey Epstein" (JPM-SDNYLIT-00152748_R-152749 at 152749).
[190] Email from Justin D. Nelson, Managing Director, The Private Bank, to Kevin McCleerey, July 2, 2013 (JPM-SDNYLIT-00029201).
[191] Email from James Dalessio to Kevin McCleerey, October 19, 2007 regarding "Epstein hit the front page of the NY post today - Lisa Waters just called me" (JPM-SDNYLIT-00099530-99531 at 99530).
[192] Email from Mahdiyeh Goodarzi to Valeri-Leila Jaber, September 13, 2013 (JPM-SDNYLIT-00030356).

F. Epstein Accounts Reflected Significant Activity by Shell Companies

In reviewing Epstein's accounts at JPMorgan, I identified activity consistent with money laundering or other illegal activity "red flags" set forth in the FFIEC BSA/AML Examination Manual, including: (1) repetitive or unusual fund transfer activity; (2) fund transfers sent from the same person to different accounts; (3) large fund transfers sent in round dollar amounts; (4) transacting business sharing the same address; and (5) multiple accounts established in various corporate names that lack sufficient business purpose to justify the account complexities.

The Financial Crimes Enforcement Network ("FinCEN") defines shell companies as "non-publicly traded corporations, limited liability companies (LLCs), and trusts that typically have no physical presence (other than a mailing address) and generate little to no independent economic value." I identified 31 shell companies, as defined by FinCEN, controlled by Epstein – these entities had no physical presence and had little to no independent economic value. From 2003 through 2013, Epstein authorized 1,423 transfers out of account 0438 to these shell companies. As reflected in Figure 42, the bulk of the transfers to these shell companies were in large, round figures, and repetitive. Of the 1,423 transactions, I identified only ten transactions that were not in round numbers – JEGE, Inc. (five transactions) and NA Property, Inc (five transactions). The table below reflects the total value and the number of transfers from Epstein's 0438 account to these shell companies.

Figure 42: Transfers to Shell Companies from Epstein's Personal Account (#0438)

Entity	Amount Total	#of Transactions
Cypress Inc.	$122,500.00	2
Forums LLC[193]	$250,000.00	1
Freedom Air Petroleum LLC	$25,000.00	1
FT Real Estate, Inc.	$11,000.00	2
Hyperion Air, Inc.[194]	$2,870,000.00	29
Hyperion Air, LLC	$2,026,000.00	25
I-Correct Com LLC[195]	$101,250.00	3
JEGE, Inc.[196]	$11,750,315.62	101
JEGE, LLC	$100,000.00	1
Lafayette Contractors, LLC	$2,626,000.00	50
Laurel, Inc.	$150,000.00	1
LCP Company, LLC	$2,666,000.00	93
LSJ, LLC	$32,976,000.00	535
LSJE, LLC	$8,215,000.00	63
Maple, Inc.	$266,000.00	2
Michelles Transportation Co LLC	$95,000.00	5
NA Property Inc.	$22,327.91	5
Nautilus Inc.	$150,000.00	3
Neptune LLC	$500,000.00	7
NES, LLC[197]	$23,620,000.00	249
Plan D LLC[198]	$21,000.00	3

[193] USCG DDR approved November 1, 2005, BVI entity - Jeffrey Epstein-- Ghislaine Maxwell (Secretary), Darren Indyke (Counsel), Jeffrey Epstein commonly sets up LLCs for various business enterprises. Forums LLC was recently formed and is managed by his companion, Ghislaine Maxwell. (JPM-SDNYLIT-269656).
[194] ICG DDR approved November 22, 2006, Jeffrey Epstein - Managing payments for operational expenses of personal aircraft. (JPM-SDNYLIT-269656.)
[195] ICG DDR approved October 5, 2007, Jeffrey Epstein - Operational management of one of his business entities that result from his financial advisory business. (JPM-SDNYLIT-269656).
[196] ICG DDR approved November 22, 2006, Jeffrey Epstein - Operational management of one of his business entities that result from his financial advisory business. (JPM-SDNYLIT-269656).
[197] Jeffrey E Epstein - sole member entity, Ghislaine Maxwell POA, Address is C/O NEW YORK STRATEGY GROUP, 457 MADISON AVENUE, 4TH FLOOR (JPM-SDNYLIT-269656).
[198] ICG DDR approved 10/05/07, Jeffrey Epstein - Operational management of one of his business entities that result from his financial advisory business. (JPM-SDNYLIT-269656).

Entity	Amount Total	#of Transactions
Ranch Lake II, Inc.[199]	$450,000.00	8
Ranch Lake III, Inc. [200]	$1,000.00	1
The 2001 Jeffrey E. Epstein Insurance Trust	$650,000.00	6
The 2007 Jeffrey E Epstein Insurance Trust #1	$324,675.00	3
The 2007 Jeffrey E Epstein Insurance Trust #2	$13,150.00	2
The 2007 Jeffrey E Epstein Insurance Trust No. 3	$47,100.00	5
The C.O.U.Q. Foundation Inc.[201]	$138,000.00	2
Thomas World Air, LLC	$100,000.00	2
Zorro Development Corporation	$11,610,000.00	198
Zorro Trust	$837,000.00	15
Totals	**$102,734,318.53**	**1,423**

As Figure 42 above shows, these fund transfers were: (1) repetitive (1,423 transactions accounting for almost $103 million); (2) sent from the same person (*i.e.*, Epstein) to 31 different accounts; and (3) significant and in round dollar amounts. Further, the total amount of these transfers (*i.e.*, $102,734,318.53), represents over 25% of the $395,343,350.11 in total disbursement activity from Epstein's 0438 account.

[199] USCG DDR approved 10/08/06 as High Risk DDR, currently undergoing update, Jeffrey Epstein is a longstanding client. He has established these C corps. to hold property in Colorado and to pay staff and maintenance cost. (JPM-SDNYLIT-269656).

[200] USCG DDR approved 10/08/06 as High Risk DDR, currently undergoing update, Jeffrey Epstein is a longstanding client. He has established this C corp. to hold property in Colorado and fund real estate taxes. (JPM-SDNYLIT-269656).

[201] USCG DDR approved 1/29/04, The account will facilitate an investment in CaliberOne, a new hedge fund offering from the private investments team. The Foundation is incorporated in Delaware, but its mailing address is NYC c/o Jeffrey Epstein's office. The investment was ultimately not executed through The C.O.U.Q. Foundation, but we have the account open for future investment opportunities. The Grantor will be Leslie Wexner as Grantor of Wexner Children's Trust, and the Corp. officers: Jeffrey Epstein (Pres.), Darren Indyke (VP) and Ghislaine Maxwell (Sec'y) (JPM-SDNYLIT-269656).

Epstein also made payments to Ghislaine Maxwell, HBRK Associates, and New York Strategy Group, Inc. (*see* Figure 43 below).

Figure 43: Other Transfers/Payments from Epstein's Personal Account (#0438)

Entity/Individual	Amount	Count
HBRK Associates, Inc.	$4,945,000.00	22
New York Strategy Group, LLC[202]	$10,830,000.00	26
Ghislaine Maxwell	$1,621,655.30	9
Totals	**$17,396,655.30**	**57**

G. JPMorgan Could Have Identified the $78 Million in Highly Unusual and Unexpected Transactions at the Time of the Transactions

On August 13, 2019—shortly after Epstein was arrested on federal sex trafficking charges, three days after his death, and several years after JPMorgan facilitated the payments identified above—JPMorgan belatedly reported a SAR relating to numerous transactions beginning in October 2003 totaling over $200 million,[203] which was the first SAR that JPMorgan reported referencing "human trafficking" in regard to Epstein. On September 26, 2019, JPMorgan amended the August 13, 2019 SAR to include additional suspicious transactions indicative of human trafficking and other illegal activity, bringing the collective total of all transactions above $1 billion.[204]

[202] USCG DDR approved April 16, 2003, New York Strategy Group is the money management firm run by Jeffrey Epstein. (JPM-SDNYLIT-269656).
[203] Suspicious Activity Reports filed by JPMorgan with FinCEN (JPM-SDNYLIT-W-00017133).
[204] Suspicious Activity Reports filed by JPMorgan with FinCEN (JPM-SDNYLIT-W-00000001).

On September 11, 2019, JPMorgan reported another SAR identifying numerous transactions involving many Epstein Accounts.[205] This SAR includes payments to Ghislaine Maxwell over a period of more than eight years totaling more than $13.2 million.[206]

The transactions included in these belatedly-filed SARs include many—if not all—of the transactions that I have identified above. In my opinion as a forensic accountant, JPMorgan had enough information to identify these transactions contemporaneously when they occurred. Specifically, JPMorgan's own due diligence reports show that JPMorgan knew early on that Epstein was an extremely high-risk customer based on derogatory publicly available information.[207] As early as September 2006, almost 13 years before issuing the August 13, 2019 SAR, JPMorgan identified many newspaper articles "that detail[ed] the indictment of Jeffrey Epstein in Florida on Felony charges of soliciting underage prostitutes,"[208] and indicated that Epstein handed out cash to teenage girls in exchange for massages.[209] In addition, JPMorgan was aware of Epstein's excessive use of cash as evidenced by the CTRs that JPMorgan filed.[210] Further, JPMorgan was aware of the millions of dollars that Epstein paid to women, which does not appear to have any business or other lawful purpose. The total dollar value paid to women and volume of transactions coupled with the many news articles discussing Epstein's involvement with underage girls makes these transactions highly irregular.

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[205] Suspicious Activity Report filed by JPMorgan with FinCEN (JPM-SDNYLIT-W-00020952).
[206] *Id.*
[207] Confidential Due Diligence Report, YHS, LLC, September 21, 2006, noting many negative media articles relating to Jeffrey E. Epstein (JPM-SDNYLIT-00037183-37205).
[208] Memorandum from Global Corporate Security to Mary Casey and Tad Smith dated September 21, 2006 regarding "DDR – 7391/06" (JPM-SDNYLIT-00099343).
[209] Confidential Due Diligence Report, YHS, LLC, September 21, 2006, noting many negative media articles relating to Jeffrey E. Epstein (JPM-SDNYLIT-00037183-37205).
[210] *See* Section IV.C.1.

V. CONCLUSION

In my opinion, to a reasonable degree of professional certainty, based on the information, observations, analyses, and calculations described in this report, as well as my education, expertise, skill, training, experience, and knowledge: (i) Epstein had a significant financial relationship with JPMorgan; (ii) the volume and complexity of the Epstein Accounts is suspicious; (iii) the Epstein Accounts contain over $78 million in highly unusual and unexpected transactions, including: (1) excessive cash transactions; (2) millions of dollars in direct and indirect payments to women for no apparent business or lawful purpose; (3) numerous foreign currency transactions; (4) over $54 million to law firms and other litigation-related entities; and (5) payments by C.O.U.P. Foundation, Inc. unrelated to any charitable purpose; (iv) Epstein's highly unusual and unexpected transactions could be observed at an individual account level; (v) Epstein-Related Entity account activity was inconsistent with any legitimate business purpose, including credit cards for NES, LLC which were primarily used for personal expenses—not business expenses—by multiple women; (vi) the Epstein Accounts reflected significant activity by 30 shell companies that had no physical presence and little to no independent economic value other than receiving transfers from Epstein's personal accounts; and (vii) JPMorgan could have contemporaneously reported the $1 billion in suspicious activity that it reported after Epstein's death. I reserve the right to update my report as new information or documents become available.

Dated: June 16, 2023

Jorge Amador

Exhibit A

Jorge A. Amador, Esq., CPA, CFF
Phone: [redacted] • Email: [redacted]

Overview

Accomplished lawyer, CPA, and forensic accountant with over twenty years' experience in the detection, investigation, and prosecution of white-collar, financial malfeasance, and securities fraud matters with in-depth experience and training in fraud investigations, forensic accounting, and financial reporting.

Experience

AXIA ADVISORS, LLC - *Director*, from 2007 – 2011, 2018 – present

- Perform in-depth research on public and closely-held company financial statements and issues related to corporate governance
- Analyze complex financial transactions and related data for counsel and investment advisors
- Lead litigation engagements, involving business valuations and financial "white collar" crime (including providing expert testimony)
- Assess the strength of case strategies, offering comprehensive advice to assist clients during the litigation process
- Direct merger assistance, by evaluating target's financial condition, reviewing tax implications, and supporting negotiations

SAXENA WHITE PA - *Director of Forensic Accounting, Special Counsel*, 2015 – 2018

- Led investigations related to allegations of financial statement fraud and corporate governance failures
- Successfully argued motion to dismiss in Delaware Chancery Court concerning claims that corporate directors failed to exercise proper oversight – a *Caremark Claim*
- Drafted pleadings, performed legal research specifically in the areas of the Securities Act of 1934, auditing malpractice, and corporate malfeasance

THEGRANTLAWFIRM - *Of Counsel*, 2014 – 2015

- Investigated and researched potential financial malfeasance and corporate governance matters
- Drafted pleadings and briefs, prepping for and attending depositions and court appearances, and drafting document requests and interrogatories

ROSENFARB, LLC - *Director*, 2011 – 2014

- Testified as an expert witness both at trial and in deposition in matters involving the subject of alter ego, financial damages related to breach of contract, fraud, misrepresentation and embezzlement, and breaches of fiduciary duty in an estate matter
- Testified in arbitration related to a breach of contract-business destruction resulting in a $63 million damages award

MILBERG LLP - *Director of Forensic Accounting/Forensic Accountant*, 2000 – 2007

- Hired, trained, and led a team of five CPAs for a major law firm's Forensic Accounting Group
- Led hundreds of financial investigations concerning allegations of financial fraud, including *In re Enron Sec. Litig.*, *In Re Xerox Corporation Sec. Litig. In re Tyco Int'l. Ltd. Sec. Litig.*, *In re Rite Aid Corp. Sec. Litig.*, and *Waste Management Der.*

Professional Qualifications

- State Bar of California; Northern District California
- Certified Public Accountant (Licensed in NY)
- Certified in Financial Forensics (AICPA designation)

Memberships

- American Institute of Certified Public Accountants
- The Bar Association of San Francisco

Languages

- English (Native)
- Spanish (Native)
- Italian (Conversational)
- Brazilian Portuguese (Basic)

Jorge A. Amador, Esq., CPA, CFF • [redacted] • Emai[redacted]

- Trained attorneys on relevant accounting and auditing issues in order to identify pertinent documents related to the case
- Conducted up to thirty depositions in securities and derivative actions with a focus on accounting, audit, and finance witnesses

MESSINA, CECI, ARCHER & CO. (NOW RSM US LLP) - *Senior Manager*, 1998 – 2000

- Planned and directed audits of manufacturers, financial services companies and construction contractors, including public companies
- Developed and oversaw the implementation of quality control procedures to streamline audit process and improve quality
- Analyzed complex claims, including but not limited to: quantifying lost efficiency claims; pricing of delay claims; and calculating home office overhead

Volunteer Positions

- Organization for Security and Cooperation in Europe's Office of Democratic Institutions and Human Rights (OSCE/ODIHR), Short-term Election Observer– Republic of Georgia, October 2021, Azerbaijan, February 2020; Moldova, February 2019
- Team Rubicon USA, Volunteer, Disaster and Humanitarian Relief, from 2017
- The Bogliasco Foundation, Chair of Audit Committee, co-chair of Board of Trustees, 2006 – 2016

Presentations, Conferences, and Publications

- Co-chair and presenter, Practising Law Institute's "Accounting for Lawyers" 2-day conference (2021, 2022)
- Author, The Audit Committee and its Oversight Role Over Financial Reporting and Related Internal Controls, (March 12, 2021)
- Adjunct Professor, Forensic Accounting and Business Law, Golden Gate University (2018-2019)
- Adjunct Professor, Financial Accounting and Statement Analysis, Baruch College (2014)
- Author, "The Move Away from US GAAP Will Adversely Impact Consistency and Comparability Amongst Companies," GLG News (2008)
- Co-chair, Practising Law Institute's "Accounting for Lawyers" 2-day conference (2012)
- Presenter, NY County Lawyers Association, CLE Institute, "When to Hire a Financial Expert and How to Use Them Effectively" (2015)
- Presenter, "Accounting for Attorneys" (2014)
- Presenter, NY County's CLE Program "Legal Malpractice and Its Avoidance" (2012)
- Presenter, NY State Society of CPAs Annual Anti-Fraud Conference in NYC (2006)
- Presenter, National Association of Corporate Directors Annual Conference in Washington D.C., on current trends in financial reporting, and its impact on corporate governance (2004)
- Presenter and author of New York Bar approved continuing education accounting seminars for lawyers (2003 – 2005)
- Presenter, New York State Society of CPAs continuing education seminar on Forensic Accounting (2003)
- Program Developer, "Accounting Rules v. Principles" at Baruch College (2004)

Education

- Concord School of Law, Juris Doctorate
- University of Hartford, Certificate, Construction Management
- Norwich University, Bachelor of Science, Business Administration-Accounting

Exhibit B

Prior Testimony in the Last Four Years & Publications in the Last 10 years

Testimony:

- *Isabel Sabourin, et al. v. Adam Chodos* (Index No. 650591/2015), Supreme Court, New York County. Deposition (October 2019).

Publications:

- Author, *The Audit Committee and its Oversight Role Over Financial Reporting and Related Internal Controls*, Practising Law Institute (March 12, 2021)

- Author, "*The Move Away from US GAAP Will Adversely Impact Consistency and Comparability Amongst Companies*," GLG News (2008)

Exhibit C

Accounts for Epstein-Related Individuals and Entities
With Incomplete Financial Documents

Account Name	Account Number
116 East 65th St LLC	4235
Air Ghislaine Inc.	4324
Arts Interests	4003
Arts Interests	9002
ASW Holdings Inc.	9008
ASW Holdings Inc.	9214
ASW Holdings Inc.	9222
ASW Holdings Inc.	9230
ASW Holdings Inc.	9000
ASW Investments	No acct#
[redacted]	9845
	9885
Butterfly Trust	2810
Coatue	6600
Community Interests	8890
Community Interests	2007
Community Interests	9006
Couq Foundation Inc.	1565
Couq Foundation Inc.	2000
EGC Capital LLC	No acct#
Elizaveta Lyadova	8068
Emmcac LLC	No acct#
Enhanced Education	5810
Epstein Interests	8912
Family Interests, LP	3005
Family Interests, LP	3211
Family Interests, LP	3229
Family Interests, LP	3237
Family Interests, LP	3007
Financial Trust Company, Inc.	5612
Financial Trust Company, Inc.	8780
Financial Trust Company, Inc.	9885
Financial Trust Company, Inc.	1005
Financial Trust Company, Inc.	1211

Financial Trust Company, Inc.	1229
Financial Trust Company, Inc.	1237
Financial Trust Company, Inc.	5217
Financial Trust Company, Inc.	5225
Financial Trust Company, Inc.	5233
Financial Trust Company, Inc.	0217
Financial Trust Company, Inc.	0225
Financial Trust Company, Inc.	0233
Financial Trust Company, Inc.	1007
Financial Trust Company, Inc.	5003
Financial Trust Company, Inc.	0000
Financial Trustees Incorporated	No acct#
Forums LLC	4567
Ghislaine Maxwell	6312
Ghislaine Maxwell	7006
Ghislaine Maxwell	7212
Ghislaine Maxwell	7220
Ghislaine Maxwell	7238
Ghislaine Maxwell	7008
Health & Science Interest II	8001
Health & Science Interest II	8003
Health & Science Interest II	8217
Health & Science Interest II	8225
Health & Science Interest II	8233
Heritage Interests	3005
I-Correct.Com LLC	8154
Indyke Holdings LLC	No acct#
Institutional Interests	1005
Institutional Interests	2002
Institutional Interests	7008
International Charitable Interests	2002
International Charitable Interests	7008
International Charitable Interests	1005
International Charitable Interests II	1920
International Charitable Interests III	No acct#
J. Epstein and Co. Inc.	No acct#

James E. Cayne Trust No. 5 UAD 12/27/04 Jeffrey Epstein Trustee	9071
Jeffrey E. Epstein	2675
Jeffrey E. Epstein	1001
Jeffrey Epstein	3620
Laurel, Inc	No acct#
Leslie Herbert Wexner	6004
Lyn and Jojo, LLC	3856
Max Foundation	3465
[redacted]	9001
[redacted]	9065
NES, LLC	1472
New York Strategy Group, LLC	3130
Palm Beach Trust	3862
Palm Beach Trust	7694
Ranch Lake II, Inc.	7483
Ranch Lake III, Inc.	7491
Southern Financial, LLC	0003
[redacted]	No acct#
The 2011 Caterpillar Trust	No acct#
The Wexner Children's Trust II	6004
Trust 100	5009
YHS LLC	No acct#
Zorro Development Corp.	No acct#
Zorro Trust	9024

Exhibit D

Materials Relied Upon

COURT DOCUMENTS

- JPMorgan's Response to Interrogatory No. 1, Doe's First Set of Interrogatories.
- JPMorgan's Second Supplemental Responses and Objections to Interrogatories in Lieu of Rule 30(b)(6) Deposition Testimony.
- Transcript of Deposition of Frank Pearn (March 29, 2023).

BANK STATEMENTS

2007 Jeffrey E. Epstein Insurance Trusts:

- The 2007 Jeffrey E. Epstein Insurance Trust No. 1 DTD November 1, 2007 JPMorgan Acct #2608 Bank Statements, November 2008 through January 2013 (JPM-SDNYLIT-00068478-68485, JPM-SDNYLIT-00068488-68505, JPM-SDNYLIT-00068510-68519, JPM-SDNYLIT-00068522-68523, JPM-SDNYLIT-00068530-68543, JPM-SDNYLIT-00068546-68547, JPM-SDNYLIT-00068550-68557, JPM-SDNYLIT-00068562-68563, JPM-SDNYLIT-00068566-68587, JPM-SDNYLIT-00068592-68599, JPM-SDNYLIT-00068610-68613, JPM-SDNYLIT-00068624-68625, JPM-SDNYLIT-00068628-68629, JPM-SDNYLIT-00073237-73244, JPM-SDNYLIT-00078273-78288, JPM-SDNYLIT-00078293-78304).
- The 2007 Jeffrey E. Epstein Insurance Trust No. 2 DTD November 1, 2007 JPMorgan Acct #2624 Bank Statements, November 2008 through January 2013 (JPM-SDNYLIT-00068306-68327, JPM-SDNYLIT-00068330-68333, JPM-SDNYLIT-00068336-68337, JPM-SDNYLIT-00068340-68341, JPM-SDNYLIT-00068356-68357, JPM-SDNYLIT-00068360-68361, JPM-SDNYLIT-00068370-68371, JPM-SDNYLIT-00068376-68379, JPM-SDNYLIT-00068384-68385, JPM-SDNYLIT-00068390-68393, JPM-SDNYLIT-00068398-68401, JPM-SDNYLIT-00068404-68407, JPM-SDNYLIT-00068412-68419, JPM-SDNYLIT-00068432-68433, JPM-SDNYLIT-00068438-439, JPM-SDNYLIT-00068446-68447, JPM-SDNYLIT-00068450-68451, JPM-SDNYLIT-00078305-78308, JPM-SDNYLIT-00078339-78340).

Air Ghislaine, Inc.:

- Air Ghislaine, Inc. JPMorgan Acct #4324 Bank statement, June 2007 (JPM-SDNYLIT-00008788-8789).

[redacted]**:**

- [redacted] JPMorgan Acct #0975 Bank Statements, June 2011 through February 2016 (JPM-SDNYLIT-00090413-90694).

C.O.U.Q. Foundation, Inc.:

- C.O.U.Q. Foundation, Inc. JPMorgan Acct #1565 Bank Statements, September 2006 through January 2013 (JPM-SDNYLIT-00046709-46712, JPM-SDNYLIT-00046717-46720, JPM-SDNYLIT-00046725-46728, JPM-SDNYLIT-00046733-46736, JPM-SDNYLIT-00046741-46746, JPM-SDNYLIT-00046753-46852, JPM-SDNYLIT-00046859-JPM-SDNYLIT-46866, JPM-SDNYLIT-00046875-46880, JPM-SDNYLIT-00046887-46894, JPM-SDNYLIT-00046903-46908, JPM-SDNYLIT-00046915-46922, JPM-SDNYLIT-00046931-46936, JPM-SDNYLIT-00046943-46948, JPM-SDNYLIT-00046955-46960, JPM-SDNYLIT-00046967-46972, JPM-SDNYLIT-00046979-46982, JPM-SDNYLIT-00046987-46990, JPM-SDNYLIT-00046995-47000, JPM-SDNYLIT-00047007-47012, JPM-SDNYLIT-00047019-47024, JPM-SDNYLIT-00047031-47036, JPM-SDNYLIT-00047043-47046, JPM-SDNYLIT-00047051-47054, JPM-SDNYLIT-00047059-47062, JPM-SDNYLIT-00047067-47110, JPM-SDNYLIT-00065890-65903, JPM-SDNYLIT-00065910-65917, JPM-SDNYLIT-00065928-65939, JPM-SDNYLIT-00065946-65959, JPM-SDNYLIT-00065980-65985, JPM-SDNYLIT-00066012-66019, JPM-SDNYLIT-00066034-66049, JPM-SDNYLIT-00066054-66061, JPM-SDNYLIT-00066068-66071, JPM-SDNYLIT-00066096-66103, JPM-SDNYLIT-00066108-66111, JPM-SDNYLIT-00066126-66133).

Darren K. Indyke PLLC:

- Darren K. Indyke PLLC JPMorgan Acct #9193 Bank Statements, October 2008 through November 2013 (JPM-SDNYLIT-00068650-68795, JPM-SDNYLIT-00068798-68833, JPM-SDNYLIT-00068842-68853, JPM-SDNYLIT-00068860-68863, JPM-SDNYLIT-00068870-68879, JPM-SDNYLIT-00068894-68899, JPM-SDNYLIT-00068904-68909, JPM-SDNYLIT-00068916-68919, JPM-SDNYLIT-00068926-68933, JPM-SDNYLIT-00068940-68940, JPM-SDNYLIT-00068952-68963, JPM-SDNYLIT-00078209-78272).
- Darren Indyke JPMorgan Acct #8001 Bank Statements, February 2010 through December 2013 (JPM-SDNYLIT-00059340-59859).
- Darren K. Indyke PLLC JPMorgan Acct #3828 Bank Statements, September 2011 through November 2013 (JPM-SDNYLIT-00056396-56401, JPM-SDNYLIT-00056414-56425, JPM-SDNYLIT-00056432-56443, JPM-SDNYLIT-00056450-56467, JPM-SDNYLIT-00056474-56479, JPM-SDNYLIT-00056504-56509, JPM-SDNYLIT-00056528-56545, JPM-SDNYLIT-00056558-56563, JPM-SDNYLIT-00056574-56591, JPM-SDNYLIT-00056604-56621, JPM-SDNYLIT-00056628-56641, JPM-SDNYLIT-00056648-56653, JPM-SDNYLIT-00056662-56667, JPM-SDNYLIT-00056680-56691, JPM-SDNYLIT-00067948-67951).

Ellmax:

- Ellmax JPMorgan Acct #1997 Bank Statements, September 2011 through April 2014 (JPM-SDNYLIT-00053703-53808, JPM-SDNYLIT-00071962-71965).

Financial Trust Company:

- Financial Trust Company, Inc. JPMorgan Acct #5001 Bank Statement, October 1999 and excerpts of June, September, and December 2004 Bank Statements (JPM-SDNYLIT-00061966-61972, JPM-SDNYLIT-00164230, JPM-SDNYLIT-00060880, JPM-SDNYLIT-00164339).
- Financial Trust Company, Inc. JPMorgan Acct #0001 Bank Statements, March 2010 through April 2013 (JPM-SDNYLIT-00039481-39576, JPM-SDNYLIT-00039589-39642, JPM-SDNYLIT-00039733-39790, JPM-SDNYLIT-00039803-39834, JPM-SDNYLIT-00039847-39910, JPM-SDNYLIT-00039949-39986, JPM-SDNYLIT-00039997-39030, JPM-SDNYLIT-00040043-40102, JPM-SDNYLIT-00040103-40140, JPM-SDNYLIT-00040153-40182, JPM-SDNYLIT-00040197-40268, JPM-SDNYLIT-00040269-40314, JPM-SDNYLIT-00040315-40350, JPM-SDNYLIT-00040361-40392, JPM-SDNYLIT-00040455-40560, JPM-SDNYLIT-00040569-40600, JPM-SDNYLIT-00040611-40642, JPM-SDNYLIT-00040657-40706, JPM-SDNYLIT-00040769-40796, JPM-SDNYLIT-00040807-40838, JPM-SDNYLIT-00040871-40962, JPM-SDNYLIT-00040975-41012, JPM-SDNYLIT-00041025-41064, JPM-SDNYLIT-00041077-41116, JPM-SDNYLIT-00041127-41180, JPM-SDNYLIT-00041299-41340, JPM-SDNYLIT-00041363-41388, JPM-SDNYLIT-00041395-41416, JPM-SDNYLIT-00041429-41526).

Ghislaine Maxwell:

- Ghislaine Maxwell JPMorgan Acct #6312 Bank statement, June 2007 (JPM-SDNYLIT-00085024-85031).
- Ghislaine Maxwell IRA JPMorgan Acct #3009 Bank Statements, May 2008 through March 2014 (JPM-SDNYLIT-00041527-41850, JPM-SDNYLIT-00041865-41908, JPM-SDNYLIT-00041931-41942, JPM-SDNYLIT-00041953-41976, JPM-SDNYLIT-00042003-42022, JPM-SDNYLIT-00042042-42053, JPM-SDNYLIT-00042062-42073, JPM-SDNYLIT-00042087-42100, JPM-SDNYLIT-00042117-42124, JPM-SDNYLIT-00042148-42157, JPM-SDNYLIT-00042171-42178, JPM-SDNYLIT-00042202-42223, JPM-SDNYLIT-00042244-42257, JPM-SDNYLIT-00042288-42297, JPM-SDNYLIT-00042322-42329, JPM-SDNYLIT-00042343-42356, JPM-SDNYLIT-00042371-42384, JPM-SDNYLIT-00042414-42425, JPM-SDNYLIT-00042434-42447, JPM-SDNYLIT-00042474-42487, JPM-SDNYLIT-00042493-42506, JPM-SDNYLIT-00042517-42528, JPM-SDNYLIT-00042539-42548, JPM-SDNYLIT-00042554-42561, JPM-SDNYLIT-00042568-42579, JPM-SDNYLIT-00042585-42592, JPM-SDNYLIT-00042598-42607, JPM-SDNYLIT-00042617-42622, JPM-SDNYLIT-00042634-42645, JPM-SDNYLIT-00042653-42678, JPM-SDNYLIT-00042685-42698, JPM-SDNYLIT-00042709-42720, JPM-SDNYLIT-00042733-42746, JPM-SDNYLIT-00042769-42780, JPM-SDNYLIT-00042787-42800, JPM-SDNYLIT-00042806-42819, JPM-SDNYLIT-00042826-42837, JPM-SDNYLIT-00042846-42859).
- Ghislaine Maxwell JPMorgan Acct #5004 Bank Statements, July 2011 through March 2014 (JPM-SDNYLIT-00038929-39480).

Haze Trust MMA:

- Haze Trust MMA JPMorgan Acct #2518 Bank Statements, July 2010 through November 2013 (JPM-SDNYLIT-00037651-37698, JPM-SDNYLIT-00037705-37716, JPM-SDNYLIT-00037723-37728, JPM-SDNYLIT-00037735-37758, JPM-SDNYLIT-00037771-37842, JPM-SDNYLIT-00037887-37892, JPM-SDNYLIT-00038031-38036, JPM-SDNYLIT-00038115-38120, JPM-SDNYLIT-00038129- 38134, JPM-SDNYLIT-00038231-38236, JPM-SDNYLIT-00038377-38382, JPM-SDNYLIT-00038447-38452, JPM-SDNYLIT-00038495-38500, JPM-SDNYLIT-00038531-38536, JPM-SDNYLIT-00038587-38592, JPM-SDNYLIT-00038681-38686, JPM-SDNYLIT-00038777-38782, JPM-SDNYLIT-00038825-38830, JPM-SDNYLIT-00053587-53592).
- Haze Trust JPMorgan Acct #2839 Bank Statements, April 2010 through December 2013 (JPM-SDNYLIT-00037657-37662, JPM-SDNYLIT-00037681-37686, JPM-SDNYLIT-00037693-37698, JPM-SDNYLIT-00037723-37728, JPM-SDNYLIT-00037735-37740, JPM-SDNYLIT-00037759-37764, JPM-SDNYLIT-00037771-37776, JPM-SDNYLIT-00037843-37848, JPM-SDNYLIT-00037887-37892, JPM-SDNYLIT-00038031-38036, JPM-SDNYLIT-00038115-38120, JPM-SDNYLIT-00038129-38134, JPM-SDNYLIT-00038231-38236, JPM-SDNYLIT-00038377-38382, JPM-SDNYLIT-00038447-38452, JPM-SDNYLIT-00038495-38500, JPM-SDNYLIT-00038531-38536, JPM-SDNYLIT-00038587-38592, JPM-SDNYLIT-00038601-38606, JPM-SDNYLIT-00038681-38686, JPM-SDNYLIT-00038777-38782, JPM-SDNYLIT-00038825-38830, JPM-SDNYLIT-00053515-53520, JPM-SDNYLIT-00067368-67371).

HBRK Associates, Inc.:

- HBRK Associates, Inc. JPMorgan Acct #9169 Bank Statements, December 2008 through October 2013 (JPM-SDNYLIT-00068964-68997, JPM-SDNYLIT-00069000-69061, JPM-SDNYLIT-00069066-78208).

Hyperion Air, LLC:

- Hyperion Air, LLC JPMorgan Acct #4332 Bank Statements, November 2006 through February 2014 (JPM-SDNYLIT-00052203-52223, JPM-SDNYLIT-00052227-52268, JPM-SDNYLIT-00052271-52464, JPM-SDNYLIT-00069854-69861, JPM-SDNYLIT-00077022-77200).
- Hyperion Air, LLC JPMorgan Acct #0806 Bank Statements, July through December 2013 (JPM-SDNYLIT-00050962-50965, JPM-SDNYLIT-00050984-987, JPM-SDNYLIT-00051005-51008, JPM-SDNYLIT-00051030-51033, JPM-SDNYLIT-00051044-51045, JPM-SDNYLIT-00051053-51058).

Jeepers, Inc.:

- Jeepers, Inc. JPMorgan Acct #5005 Bank Statements, December 2012 through October 2013 (JPM-SDNYLIT-00041851-41864, JPM-SDNYLIT-00041917-41930, JPM-SDNYLIT-00041943-41952, JPM-SDNYLIT-00041977-42002, JPM-SDNYLIT-00042023-42036, JPM-SDNYLIT-00042224-42237, JPM-SDNYLIT-00042268-42281,

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Jeffrey E. Epstein:

Jeffrey E. Epstein JPMorgan Acct #1001 Bank Statements, December 1999 through December 2013 (JPM-SDNYLIT-00042037-42041, JPM-SDNYLIT-00042082-42086, JPM-SDNYLIT-00042109-42116, JPM-SDNYLIT-00042133-42139, JPM-SDNYLIT-00042158-42162, JPM-SDNYLIT-00042179-42193, JPM-SDNYLIT-00042238-42243, JPM-SDNYLIT-00042258-42267, JPM-SDNYLIT-00042282-42287, JPM-SDNYLIT-00042312-42321, JPM-SDNYLIT-00042338-42342, JPM-SDNYLIT-00042385-42401, JPM-SDNYLIT-00042448-42465, JPM-SDNYLIT-00042488-42492, JPM-SDNYLIT-00042507-42516, JPM-SDNYLIT-00042529-42538, JPM-SDNYLIT-00042549-42553, JPM-SDNYLIT-00042562-42567, JPM-SDNYLIT-00042580-42584, JPM-SDNYLIT-00042593-42597, JPM-SDNYLIT-00042608-42616, JPM-SDNYLIT-00042623-42633, JPM-SDNYLIT-00042646-42652, JPM-SDNYLIT-00042679-42684, JPM-SDNYLIT-00042699-42708, JPM-SDNYLIT-00042721-42732, JPM-SDNYLIT-00042747-42768, JPM-SDNYLIT-00042781-42786, JPM-SDNYLIT-00042801-42805, JPM-SDNYLIT-00042820-42825, JPM-SDNYLIT-00042838-42845, JPM-SDNYLIT-00042860-43262, JPM-SDNYLIT-00043295-43304, JPM-SDNYLIT-00043347-43356, JPM-SDNYLIT-00043397-43410, JPM-SDNYLIT-00043479-43488, JPM-SDNYLIT-00043495-43500, JPM-SDNYLIT-00043506-43525, JPM-SDNYLIT-00043540-43544, JPM-SDNYLIT-00043585-43604, JPM-SDNYLIT-00043679-43686, JPM-SDNYLIT-00043715-43724, JPM-SDNYLIT-00043730-43739, JPM-SDNYLIT-00043770-43783, JPM-SDNYLIT-00043858-43873, JPM-SDNYLIT-00043918-43927, JPM-SDNYLIT-00043954-43965, JPM-SDNYLIT-00044002-44011, JPM-SDNYLIT-00044018-44027, JPM-SDNYLIT-00044064-44073, JPM-SDNYLIT-00044110-44119, JPM-SDNYLIT-00044168-44177, JPM-SDNYLIT-00044185-44196, JPM-SDNYLIT-00044259-44264, JPM-SDNYLIT-00044293-44300, JPM-SDNYLIT-00044337-44342, JPM-SDNYLIT-00044373-44384, JPM-SDNYLIT-00044423-44430, JPM-SDNYLIT-00044437-44454, JPM-SDNYLIT-00044460-44465, JPM-SDNYLIT-00044473-44477, JPM-SDNYLIT-00044514-44518, JPM-SDNYLIT-00044549-44554, JPM-SDNYLIT-00044595-44609, JPM-SDNYLIT-00044646-44668, JPM-SDNYLIT-00044675-44680, JPM-SDNYLIT-00044713-44719, JPM-SDNYLIT-00044758-44771, JPM-SDNYLIT-00044852-44872, JPM-SDNYLIT-00044907-44916, JPM-SDNYLIT-00044931-44945, JPM-SDNYLIT-00044972-44981, JPM-SDNYLIT-00045022-45026, JPM-SDNYLIT-00045067-45071, JPM-SDNYLIT-00045112-45127, JPM-SDNYLIT-00045174-45183, JPM-SDNYLIT-00045189-45200, JPM-SDNYLIT-00045207-45218, JPM-SDNYLIT-00045253-45257, JPM-SDNYLIT-00045265-45274, JPM-SDNYLIT-00045319-45330, JPM-SDNYLIT-00045337-45342, JPM-SDNYLIT-00045383-45400, JPM-SDNYLIT-00045439-45448, JPM-SDNYLIT-00045487-45493, JPM-SDNYLIT-00045534-45549, JPM-SDNYLIT-00045584-45588, JPM-SDNYLIT-00045621-45625).

- Jeffrey E. Epstein JPMorgan Acct #0438 Bank Statements, January 2003 through March 2014 (JPM-SDNYLIT-00054399-54864, JPM-SDNYLIT-00072550-72761, JPM-SDNYLIT-00072765-73053, JPM-SDNYLIT-00073085-73280).

- Jeffrey E. Epstein/New York Strategy Group LLC JPMorgan Acct #0663 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00054867-55234, JPM-SDNYLIT-00073294-73383, JPM-SDNYLIT-00073416-73921).

JEGE, Inc.:

- JEGE, Inc. JPMorgan Acct #4340 Bank Statements, November 2006 through November 2013 (JPM-SDNYLIT-00052465-52696, JPM-SDNYLIT-00052699-52710, JPM-SDNYLIT-00077829-77871, JPM-SDNYLIT-00077880-78043).
- JEGE, LLC JPMorgan Acct #0913 Bank Statements, March through December 2013 (JPM-SDNYLIT-00051499-51506, JPM-SDNYLIT-00051509-51542).

Mort, Inc.:

- Mort, Inc. JPMorgan Acct #3332 Bank Statements, May 2012 through December 2013 (JPM-SDNYLIT-00050617-50668, JPM-SDNYLIT-00050673-50686, JPM-SDNYLIT-00072434-50437).

Neptune LLC:

- Neptune LLC JPMorgan Acct #8515 Bank Statements, January 2012 through December 2013 (JPM-SDNYLIT-00050487-50616).

New York Strategy Group, LLC:

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- NYSG, LLC JPMorgan Acct #3130 Bank Statements (JPM-SDNYLIT-00075841, JPM-SDNYLIT-00075861, JPM-SDNYLIT-00075933, JPM-SDNYLIT-00075949, JPM-SDNYLIT-00076324, JPM-SDNYLIT-00076406).
- NES, LLC, Acct #4927 Credit Card Statements, October 2012 through January 2014 (JPM-SDNYLIT-00087170-87181, JPM-SDNYLIT-00087194-87343).

Plan D, LLC:

- PLAN D, LLC JPMorgan Acct #4964 Bank Statements, May 2007 through January 2013 (JPM-SDNYLIT-00052719-52720, JPM-SDNYLIT-00052727-52728, JPM-SDNYLIT-00052735-52738, JPM-SDNYLIT-00052751-52754, JPM-SDNYLIT-00052761-52766, JPM-SDNYLIT-00052769-52772, JPM-SDNYLIT-00052779-52782, JPM-SDNYLIT-00052789-52794, JPM-SDNYLIT-00052801-52802, JPM-SDNYLIT-00052809-52812, JPM-SDNYLIT-00052819-52822, JPM-SDNYLIT-00052829-52836, JPM-SDNYLIT-

00052849-52850, JPM-SDNYLIT-00052857-52858, JPM-SDNYLIT-00052865-52868, JPM-SDNYLIT-00052875-52876, JPM-SDNYLIT-00052883-52884, JPM-SDNYLIT-00052891-52898, JPM-SDNYLIT-00052905-52910, JPM-SDNYLIT-00052923-52926, JPM-SDNYLIT-00052933-52936, JPM-SDNYLIT-00052943-52944, JPM-SDNYLIT-00052951-52952, JPM-SDNYLIT-00052959-52962, JPM-SDNYLIT-00052985-52988, JPM-SDNYLIT-00052995-53000, JPM-SDNYLIT-00053015-53022, JPM-SDNYLIT-00053029-53030, JPM-SDNYLIT-00053037-53040, JPM-SDNYLIT-00053049-53052, JPM-SDNYLIT-00053059-53064, JPM-SDNYLIT-00053077-53078, JPM-SDNYLIT-00078048-78053, JPM-SDNYLIT-00078141-78142).

- PLAN D, LLC JPMorgan Acct #0848 Bank Statements, May 2007 through January 2013 (JPM-SDNYLIT-00051298-51307, JPM-SDNYLIT-00051314-51317, JPM-SDNYLIT-00051333-51336, JPM-SDNYLIT-00051348-51351, JPM-SDNYLIT-00051367-51368).

Pot and Kettle:

- Pot and Kettle JPMorgan Acct #2649 Bank Statements, December 2013 through April 2014 (JPM-SDNYLIT-00053629--53630, JPM-SDNYLIT-00053641-53644, JPM-SDNYLIT-00053667-53670, JPM-SDNYLIT-00053679-53682, JPM-SDNYLIT-00053687-53690).

Southern Financial, LLC:

- Southern Financial, LLC JPMorgan Acct #9006 Bank Statements, March through November 2003 (JPM-SDNYLIT-00046461-46478, JPM-SDNYLIT-00078669-79002, JPM-SDNYLIT-00079047-79096).
- Southern Financial, LLC JPMorgan Acct #7727 Bank Statements, March 2012 through October 2013 (JPM-SDNYLIT-00051543-51548, JPM-SDNYLIT-00051551-51578).
- Southern Trust Company, Inc. JPMorgan Acct #10245 Bank Statements, February through November 2013 (JPM-SDNYLIT-00038831-38846, JPM-SDNYLIT-00038851-38868, JPM-SDNYLIT-00038877-38888, JPM-SDNYLIT-00038897-38908, JPM-SDNYLIT-00068900-68903).
- Southern Trust Company, Inc. JPMorgan Acct #0002 Bank Statements, February and November 2013 (JPM-SDNYLIT-00043526-43539, JPM-SDNYLIT-00078463-78652).
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Terra Mar Project, Inc.:

- Terra Mar Project, Inc. JPMorgan Acct #3029 Bank Statements, April 2012 through April 2014 (JPM-SDNYLIT-00053809-53934).

OTHER BATES-NUMBERED DOCUMENTS

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- JPMorgan internal email, April 30, 2015 (JPM-SDNYLIT-00032902).
- Irrevocable Trust Agreement for The James E. Cayne Trust #5 (JPM-SDNYLIT-00001256-1271).
- JPMorgan internal emails, August 1, 2006 (JPM-SDNYLIT-00000191-192).
- Confidential Due Diligence Report - Jeffrey Epstein, May 28, 2003 (JPM-SDNYLIT-00001083-1090).
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- June 2013 Banker Scorecard (JPM-SDNYLIT-00029729).
- Confidential Due Diligence Report - YHS, LLC (JPM-SDNYLIT-00036755-36777).
- Email from Bonnie K. Perry, VP, Private Bank Risk Mgmt & Control, to Paul V. Morris, March 28, 2012 (JPM-SDNYLIT-00020772).
- Email from Maryanne X. Ryan to Phillip A DeLuca and Arthur Middlemiss, January 7, 2011 "Subject: Jeffrey Epstein" (JPM-SDNYLIT-00152748_R-152749-R).
- Email from John Duffy, CEO, U.S. Private Bank, to Mary E. Erdoes, July, 19, 2013, (JPM-SDNYLIT-00100964).
- Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, December 1, 2008 (JPM-SDNYLIT-00095431-95432).
- Foreign wire transfer instructions from Harry Beller to Janet, JPMorgan, January 8, 2009 (JPM-SDNYLIT-00095471).
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- Foreign wire transfer instructions from Jeffrey Epstein to William Doherty, JPMorgan, April 9, 2009 (JPM-SDNYLIT-00095541).
- Payments to Women from Butterfly Trust, JPMorgan Acct #2810 (JPM-SDNYLIT-00091213).
- Jeffrey Epstein JPMorgan Credit Cards with cardholder travel notes (JPM-SDNYLIT-00093562).
- Email from Brian Gambardella to Justin Nelson, March 19, 2013 (JPM-SDNYLIT-00026318).

- Know Your Client Management for Jeffrey E. Epstein, March 12, 2013 (JPM-SDNYLIT-00346170).
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- Jeffrey Epstein Relationship List (JPM-SDNYLIT-00003032-3035).
- Email from Justin D. Nelson, Managing Director, The Private Bank, to Kevin McCleerey, July 2, 2013 (JPM-SDNYLIT-00029201).
- Email from James Dalessio to Kevin McCleerey, October 19, 2007 (JPM-SDNYLIT-00099530-99531).
- Email from Mahdiyeh Goodarzi to Valeri-Leila Jaber, September 13, 2013 (JPM-SDNYLIT-00030356).
- March 6, 2007 Annual Review and Renewal of $1 million Small Business Line of Credit to Jeffrey E. Epstein (JPM-SDNYLIT-00001677-1678).
- "Verify & Confirm for Hyperion Air Inc." initiated by Justin D. Nelson on March 9, 2013 (JPM-SDNYLIT-00036291-36299).
- Confidential Due Diligence Report - Jeffrey Epstein (JPM-SDNYLIT-00036583).
- JPMorgan internal email, April 18, 2008 (JPM-SDNYLIT-00002600-2601).
- JPMorgan internal email regarding "Epstein / G. Maxwell Accounts", May 13, 2009 (JPM-SDNYLIT-00005875).
- JPMorgan internal emails regarding "Epstein - Wexner Relationship", May 20, 2008 (JPM-SDNYLIT-00002739).
- JPMorgan internal email regarding "Trust Agreement", December 21, 2011 (JPM-SDNYLIT-00019431-19432).
- Trust Agreement between Jeffrey E. Epstein, as Grantor, and Erika A. Kellerhals and Richard Kahn, as Trustees (unsigned) (JPM-SDNYLIT-00019435-19452).
- JPMorgan Account Certification of Trust and Account Application, signed by Erika A. Kellerhals (JPM-SDNYLIT-00019530-19535).
- Butterfly Trust, Excerpt of Trust Agreement, signed by Jeffrey E. Epstein, as Grantor, and Darren K. Indyke and Richard Kahn, as Trustees (JPM-SDNYLIT-00099241-99243).
- Confidential Due Diligence Report - The COUQ Foundation, Inc., December 22, 2003 (JPM-SDNYLIT-00149640-149645).
- Articles of Incorporation of J. Epstein Virgin Islands Foundation, Inc. (JPM-SDNYLIT-00025102-25108).
- JP Morgan "Summary for Jeffrey E. Epstein" (JPM-SDNYLIT-00030891).
- Operating Agreement of Hyperion Air, LLC, October 19, 2012 (JPM-SDNYLIT-00025446-25453).
- Confidential Due Diligence Report - Hyperion Air, Inc., January 23, 2009 (JPM-SDNYLIT-00036884-36890).
- JPMorgan internal email, October 24, 2006, with embedded Due Diligence Report - Jeffrey E. Epstein, May 12, 2003 (JPM-SDNYLIT-00001091-1099).
- Email from Darren K. Indyke regarding Jeepers, Inc., March 30, 2007 (JPM-SDNYLIT-00088540).
- Confidential Due Diligence Report - JEGE, Inc., March 2013 (JPM-SDNYLIT-00036338-36343).

- JP Morgan Entity Account Application, JEGE LLC, signed February 11, 2013 (JPM-SDNYLIT-00025011-25013).
- JP Morgan Entity Account Application, Neptune, LLC, signed December 28, 2011 (JPM-SDNYLIT-00019607-19608).
- JP Morgan internal email regarding NES LLC, April 7, 2003 (JPM-SDNYLIT-00101978).
- JP Morgan Entity Account Application, Plan D LLC, signed February 11, 2013 (JPM-SDNYLIT-00024929-24930).
- JP Morgan internal email regarding "new bank accounts", August 2, 2006 (JPM-SDNYLIT-00105820).
- Operating Agreement of Southern Financial, LLC (JPM-SDNYLIT-00025526-25532).
- JP Morgan Entity Account Application, Southern Trust Company, Inc., signed February 6, 2013 (JPM-SDNYLIT-00024906-24907).
- The 2007 Jeffrey E. Epstein Insurance Trust #1 Trust Agreement, November 1, 2007 (JPM-SDNYLIT-00004476-4503).
- The 2007 Jeffrey E. Epstein Insurance Trust #2 Trust Agreement, November 1, 2007 (JPM-SDNYLIT-00004454-4470).
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- JPMorgan, CHBG, Wall of Cash by Client, as of September 2009 (JPM-SDNYLIT-00006419).
- U.S.V.I. Certificate of Name Change from Financial Informatics, Inc. to Southern Trust Company, Inc., October 31, 2012 (JPM-SDNYLIT-00026351-26359).
- Memorandum from Global Corporate Security to Mary Casey and Tad Smith dated September 21, 2006 regarding "DDR – 7391/06" (JPM-SDNYLIT-00099343).
- Confidential Due Diligence Report - 116 East 65th St., LLC, January 23, 2009 (JPM-SDNYLIT-00036539-36544).
- Confidential Due Diligence Report - 116 East 65th St., LLC, July 13, 2013 (JPM-SDNYLIT-00036250-36257).
- Confidential Due Diligence Report - Air Ghislaine, Inc., January 23, 2009 (JPM-SDNYLIT-00037065-37071).
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- KYC Profile - [redacted] (JPM-SDNYLIT-00037262-37263).
- JP Morgan internal emails, October 28, 2008 (JPM-SDNYLIT-00004439-4440).
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- Confidential Due Diligence Report - Darren K. Indyke, PLLC, October 3, 2008 (JPM-SDNYLIT-00037121-37127).
- Confidential Due Diligence Report - Ellmax, August 22, 2011 (JPM-SDNYLIT-00036238-36244).

- Confidential Due Diligence Report - HBRK Associates Inc., October 3, 2008 (JPM-SDNYLIT-00037008-37013).
- Confidential Due Diligence Report - I-Correct.com LLC, January 23, 2009 (JPM-SDNYLIT-00149646-149652).
- Leslie H. Wexner U.S. Individual Joint Tax Return, 2007 (JPM-SDNYLIT-00108413-108655).
- Email from Leo Wong dated October 2, 2019 (JPM-SDNYLIT-00155457).
- Leon Black Wire Transfer Detail (JPM-SDNYLIT-00091066).
- JPMorgan Annual Review and Renewal for $1 million Small Business Line of Credit to Jeffrey E. Epstein (JPM-SDNYLIT-00001677).
- JPMorgan Entity Account Application for Mort, Inc. (JPM-SDNYLIT-00021664).
- JPMorgan "Account Review" of Jeffrey E. Epstein dated August 2013 (JPM-SDNYLIT-00204988-204991).
- Confidential Due Diligence Report, Jeffrey E. Epstein, February 22, 2011 (JPM-SDNYLIT-00013546-13570).
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- Email from Paul Morris to John Wattiker, December 13, 2010 (JPM-SDNYLIT-00011654-1655).
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- Hyperion Air, LLC, account opening documents (JPM-SDNYLIT-00091813-91815).
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- August 10, 2011 email from Jeffrey Epstein to Jes Staley and Mary Erdoes (JPM-SDNYLIT-00016630).
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- Confidential Due Diligence Report – Jege, Inc., March 4, 2010 (JPM-SDNYLIT-00037171).

- Confidential Due Diligence Report - YHS, LLC, September 21, 2006 (JPM-SDNYLIT-00037183-37205).
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FinCEN

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Harry Beller

- Email from Jeanne Brennan to Harry Beller, April 9, 2013 (USVI-HB00003058).

Highbridge Capital Management LLC

- Check payable to Financial Trust Company, Inc. for $15 million dated December 31, 2004 (HIGHBRIDGE_00000506-07).
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Marks Paneth

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Exhibit E

JPMorgan Accounts For Other Epstein-Related Individuals and Entities Under Epstein's Umbrella Of Accounts

Account Name	Relationship To Epstein	Account Number
116 East 65th St LLC	Ghislaine Maxwell-related entity[1]	#4235
Air Ghislaine Inc.	Ghislaine Maxwell-related entity[2]	#4324
Arts Interests	Leslie Wexner-related entity[3]	#4003
Arts Interests	Leslie Wexner-related entity	#9002
ASW Holdings Inc.	Leslie Wexner-affiliated investment firm[4]	#9008
ASW Holdings Inc.	Leslie Wexner-affiliated investment firm	#9000
ASW Holdings Inc.	Leslie Wexner-affiliated investment firm	#9214
ASW Holdings Inc.	Leslie Wexner-affiliated investment firm	#9222
ASW Holdings Inc.	Leslie Wexner-affiliated investment firm	#9230
ASW Investments	Leslie Wexner-affiliated investment firm[5]	Unknown

[1] Confidential Due Diligence Report, 116 East 65th St., LLC, January 23, 2009, identifying purpose of forming LLC as "holds Ghislaine Maxwell's NY residence and is used to pay real estate taxes and operating expenses" (JPM-SDNYLIT-00036539-36544 at 36540); Confidential Due Diligence Report, 116 East 65th St., LLC, July 13, 2013, identifying Jeffrey E. Epstein as sole owner (JPM-SDNYLIT-00036250-36257 at 6252).

[2] Confidential Due Diligence Report, Air Ghislaine, Inc., January 23, 2009, identifying Ghislaine Maxwell as sole owner (JPM-SDNYLIT-00037065-37071 at 7066). *See also*, JPMorgan internal email regarding "Epstein / G. Maxwell Accounts", May 13, 2009 (JPM-SDNYLIT-00005875).

[3] JPMorgan internal email regarding "Harry Beller's accounts", April 2-3, 2003 (JPM-SDNYLIT-00101974-101977 at 1976).

[4] *Id.*

[5] *Id.* (ASW Investments is not specifically referenced in this document, but I believe it is reasonable to assume that ASW Holdings, Inc. and ASW Investments are both related toWexner).

Account Name	Relationship To Epstein	Account Number
[redacted]	[redacted]-related entity[6]	#0975
[redacted]	[redacted]-related entity	#9845
[redacted]	[redacted]-related entity	#9885
Coatue	Richard Kahn-related entity[7]	#6600
Community Interests	Leslie Wexner-related entity[8]	#9006
Community Interests	Leslie Wexner-related entity	#2007
Community Interests	Leslie Wexner-related entity	#8890
Darren Indyke	Darren Indyke (personal account)[9]	#8001
Darren K. Indyke PLLC	Darren Indyke-related entity[10]	#9193
Darren K. Indyke PLLC	Darren Indyke-related entity	#3828
EGC Capital LLC	Unknown	#1631
Elizaveta Lyadova	Unknown	#8068
Ellmax	Ghislaine Maxwell-related entity[11]	Unknown
Emmcac LLC	Unknown	Unknown

[6] KYC Profile for [redacted] identifying affiliated accounts (JPM-SDNYLIT-00037262-37263).
[7] Global Coordination – Project Jeep Memo (JPM-SDNYLIT-W-00041545 at JPM-SDNYLIT-W-00041547).
[8] JPMorgan internal emails, October 28, 2008, stating "Wexner is no longer working with Epstein" (JPM-SDNYLIT-00004439-4440 at 4439).
[9] Confidential Due Diligence Report, Darren Indyke, July 13, 2013 (JPM-SDNYLIT-00036333-36337).
[10] Confidential Due Diligence Report, Darren K. Indyke, PLLC, October 3, 2008 (JPM-SDNYLIT-00037121-37127 at 7122).
[11] Confidential Due Diligence Report, Ellmax, August 22, 2011, identifying Ghislaine Maxwell as sole owner (JPM-SDNYLIT-00036238-36244 at 6240).

Account Name	Relationship To Epstein	Account Number
Family Interests, LP	Leslie Wexner-related entity[12]	#3005
Family Interests, LP	Leslie Wexner-related entity	#3007
Family Interests, LP	Leslie Wexner-related entity	#3211
Family Interests, LP	Leslie Wexner-related entity	#3229
Family Interests, LP	Leslie Wexner-related entity	#3237
Financial Trustees Incorporated	Unknown	Unknown
Forums LLC	Unknown	#4567
Ghislaine Maxwell	Ghislaine Maxwell (personal account)	#7006
Ghislaine Maxwell	Ghislaine Maxwell (personal account)	#6312
Ghislaine Maxwell	Ghislaine Maxwell (personal account)	#7008
Ghislaine Maxwell	Ghislaine Maxwell (personal account)	#7212
Ghislaine Maxwell	Ghislaine Maxwell (personal account)	#7220
Ghislaine Maxwell	Ghislaine Maxwell (personal account)	#7238
Ghislaine Maxwell IRA	Ghislaine Maxwell (personal account)	#3009
HBRK Associates, Inc.	Harry Beller and Richard Kahn-related entity[13]	#9169
Health & Science Interest II	Leslie Wexner-related entity[14]	#8001

[12] Summary of Relationships where Epstein was the "Decision Maker" (DM)* on Private Bank Systems (JPM-SDNYLIT-W-00038461 at JPM-SDNYLIT-W-00038463).

[13] Confidential Due Diligence Report, HBRK Associates Inc., October 3, 2008 (JPM-SDNYLIT-00037008-37013 at 7009).

[14] Emily Steel, Steve Eder, Sapna Maheshwari, and Matthew Goldstein, *How Jeffrey Epstein Used the Billionaire Behind Victoria's Secret for Wealth and Women* (N.Y. Times, July 2019) (JPM-SDNYLIT-00155676-155680 at 5678) (after obtaining Power of Attorney Jeffrey E. Epstein

Account Name	Relationship To Epstein	Account Number
Health & Science Interest II	Leslie Wexner-related entity	#8003
Health & Science Interest II	Leslie Wexner-related entity	#8217
Health & Science Interest II	Leslie Wexner-related entity	#8225
Health & Science Interest II	Leslie Wexner-related entity	#8233
Heritage Interests	Leslie Wexner-related entity[15]	#3005
I-Correct.Com LLC	Ghislaine Maxwell-related entity[16]	#8154[17]
Indyke Holdings LLC	Darren Indyke-related entity[18]	Unknown
International Charitable Interests	Leslie Wexner-related entity[19]	#1005
International Charitable Interests	Leslie Wexner-related entity	#2002
International Charitable Interests	Leslie Wexner-related entity	#7008
International Charitable Interests II	Leslie Wexner-related entity[20]	#1920

appeared on SEC filings for entities and trusts, including Health & Science Interests II); Email from Leo Wong dated October 2, 2019 (JPM-SDNYLIT-00155457).

[15] JPMorgan internal emails regarding "Harry Beller's accounts", April 2-3, 2003 (JPM-SDNYLIT-00101974-101977).

[16] Confidential Due Diligence Report, I-Correct.com LLC, January 23, 2009 (JPM-SDNYLIT-00149646-149652 at 9647).

[17] JPMorgan internal email regarding "Epstein / G. Maxwell Accounts", May 13, 2009 (JPM-SDNYLIT-00005875).

[18] Summary of Relationships where Epstein was the "Decision Maker" (DM)* on Private Bank Systems (JPM-SDNYLIT-W-00038461 at JPM-SDNYLIT-W-00038464).

[19] JPMorgan internal emails regarding "Harry Beller's accounts", April 2-3, 2003 (JPM-SDNYLIT-00101974-101977).

[20] Leslie H. Wexner U.S. Individual Joint Tax Return, 2007, Supplement to Schedule E identifying International Charitable Interests II Trust (JPM-SDNYLIT-00108413-108655 at 8575).

Account Name	Relationship To Epstein	Account Number
International Charitable Interests III	Leslie Wexner-related entity	Unknown
Institutional Interests	Leslie Wexner-related entity	#1005
Institutional Interests	Leslie Wexner-related entity	#2002
Institutional Interests	Leslie Wexner-related entity	#7008
Leslie Herbert Wexner		#6004
LSJ, LLC, Darren K Indyke PLLC - Client Fund acct	Darren K. Indyke, entity (Epstein's lawyer)	#8125
Max Foundation		#3465
[redacted]	[redacted] (personal account)	#9065
[redacted]	[redacted] (personal account)	#9001
New York Strategy Group, LLC	Possibly Harry Beller	#3130
New York Strategy Group, LLC		#3157
Palm Beach Trust	No info	#7694
Palm Beach Trust		#3862
Pot and Kettle	Ghislaine Maxwell-related entity	#2649
[redacted]	[redacted] (personal account)	Unknown
Terra Mar Project, Inc.	Ghislaine Maxwell-related entity	Unknown
Trust 100	Trust relating to Leslie Wexner[21]	#5009
YHS LLC	Wexner entity	Unknown

[21] JPMorgan internal emails regarding "Epstein - Wexner Relationship", May 20, 2008 (JPM-SDNYLIT-00002739).

Exhibit F

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
[redacted]	4/14/2009	Wire							$15,000.00					$15,000.00
									$15,000.00					**$15,000.00**
	1/24/2008	Chips Debit						$5,000.00						$5,000.00
								$5,000.00						**$5,000.00**
	8/23/2010	Fedwire Debit								$4,656.00				$4,656.00
	11/29/2010	Fedwire Debit								$9,000.00				$9,000.00
										$13,656.00				**$13,656.00**
	11/6/2007	Ck #1867					$5,000.00							$5,000.00
							$5,000.00							**$5,000.00**
	2/4/2003	Chips Debit	$2,000.00											$2,000.00
	3/13/2003	Chips Debit	$2,000.00											$2,000.00
	4/4/2003	Chips Debit	$2,000.00											$2,000.00
	4/30/2003	Chips Debit	$2,000.00											$2,000.00
	6/4/2003	Fedwire Credit	-$974.00											-$974.00
			$7,026.00											**$7,026.00**
	3/29/2011	Outgoing wire									$3,000.00			$3,000.00
											$3,000.00			**$3,000.00**
	12/28/2010	Fedwire Debit								$4,000.00				$4,000.00
	4/29/2011	Fedwire Debit									$4,000.00			$4,000.00
	9/22/2011	Chips Debit									$2,000.00			$2,000.00
	9/27/2011	Fedwire Debit									$2,000.00			$2,000.00
	3/12/2012	Chips Debit										$7,000.00		$7,000.00
	4/3/2012	Chips Debit										$7,000.00		$7,000.00
	2/8/2013	Chips Debit											$1,000.00	$1,000.00
	2/19/2013	Chips Debit											$500.00	$500.00
	2/22/2013	Fedwire Debit											$500.00	$500.00
	3/13/2013	Fedwire Debit											$14,000.00	$14,000.00
	5/24/2013	Fedwire Debit											$415.66	$415.66
	6/7/2013	Fedwire Debit											$1,000.00	$1,000.00
	6/28/2013	Fedwire Debit											$2,000.00	$2,000.00
	7/8/2013	Fedwire Debit											$634.20	$634.20
	7/24/2013	Fedwire Debit											$12,000.00	$12,000.00
	7/29/2013	Fedwire Debit											$2,550.00	$2,550.00
	8/26/2013	Fedwire Debit											$2,000.00	$2,000.00
	9/27/2013	Fedwire Debit											$2,000.00	$2,000.00
										$4,000.00	**$8,000.00**	**$14,000.00**	**$38,599.86**	**$64,599.86**
[redacted]														
	2/27/2003	Book Transfer	$2,500.00											$2,500.00
	3/26/2003	Book Transfer	$2,500.00											$2,500.00
			$5,000.00											**$5,000.00**
	8/21/2007	Ck #1646					$5,000.00							$5,000.00
	11/14/2007	Ck #1872					$3,468.00							$3,468.00
							$8,468.00							**$8,468.00**
	8/30/2005	Fedwire Debit			$400.00									$400.00
	9/29/2005	Fedwire Debit			$400.00									$400.00
	10/24/2005	Fedwire Debit			$400.00									$400.00
	11/18/2005	Fedwire Debit			$400.00									$400.00

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
	1/24/2006	Fedwire Debit				$400.00								$400.00
	2/28/2006	Fedwire Debit				$400.00								$400.00
					$1,600.00	**$800.00**								**$2,400.00**
	10/3/2005	Fedwire Debit			$400.00									$400.00
					$400.00									**$400.00**
	2/3/2003	Book Transfer	$500.00											$500.00
			$500.00											**$500.00**
	2/4/2009	Ck #2694							$4,000.00					$4,000.00
									$4,000.00					**$4,000.00**
	4/26/2005	Fedwire Debit			$5,000.00									$5,000.00
	6/15/2005	Fedwire Debit			$3,000.00									$3,000.00
	8/29/2005	Fedwire Debit			$10,000.00									$10,000.00
	10/11/2005	Fedwire Debit			$5,000.00									$5,000.00
	10/24/2005	Fedwire Debit			$10,000.00									$10,000.00
	1/4/2006	Fedwire Debit				$5,000.00								$5,000.00
	2/15/2006	Fedwire Debit				$5,000.00								$5,000.00
	11/19/2007	Fedwire Debit					$10,000.00							$10,000.00
	12/8/2009	Fedwire Debit							$5,000.00					$5,000.00
					$33,000.00	**$10,000.00**	**$10,000.00**		**$5,000.00**					**$58,000.00**
	6/3/2011	Ck #3282									$3,000.00			$3,000.00
	8/31/2011	Ck #3318									$5,000.00			$5,000.00
											$8,000.00			**$8,000.00**
	1/14/2013	Fedwire Debit											$10,000.00	$10,000.00
	10/15/2013	Chips Debit											$20,000.00	$20,000.00
													$30,000.00	**$30,000.00**
	11/26/2007	Book Transfer					$5,000.00							$5,000.00
							$5,000.00							**$5,000.00**
	1/3/2008	Chips Debit						$11,000.00						$11,000.00
	2/11/2008	Chips Debit						$8,000.00						$8,000.00
								$19,000.00						**$19,000.00**
	6/10/2003	Fedwire Debit	$500.00											$500.00
	8/20/2003	Fedwire Debit	$500.00											$500.00
	11/4/2003	Fedwire Debit	$1,000.00											$1,000.00
	3/8/2004	Book Transfer		$2,101.99										$2,101.99
	4/8/2004	Book Transfer		$2,000.00										$2,000.00
	4/16/2004	Book Transfer		$2,851.62										$2,851.62
	4/22/2004	Book Transfer		$500.00										$500.00
	4/28/2004	Book Transfer		$2,000.00										$2,000.00
	5/7/2004	Book Transfer		$2,025.71										$2,025.71
	6/7/2004	Book Transfer		$2,000.00										$2,000.00
	8/5/2004	Book Transfer		$2,000.00										$2,000.00
	9/15/2004	Book Transfer		$107.05										$107.05
	9/20/2004	Book Transfer		$462.93										$462.93
	10/21/2004	Book Transfer		$1,500.00										$1,500.00
	2/1/2005	Book Transfer			$2,500.00									$2,500.00
	2/9/2005	Book Transfer			$2,000.00									$2,000.00

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
	3/16/2005	Book Transfer			$2,500.00									$2,500.00
	10/11/2005	Chips Debit			$2,000.00									$2,000.00
	7/18/2007	Fedwire Debit					$5,000.00							$5,000.00
	11/16/2007	Fedwire Debit					$2,500.00							$2,500.00
			$2,000.00	**$17,549.30**	**$9,000.00**		**$7,500.00**							**$36,049.30**
	3/3/2003	Fedwire Debit	$1,000.00											$1,000.00
	3/4/2003	Fedwire Debit	$500.00											$500.00
	4/4/2003	Fedwire Debit	$1,500.00											$1,500.00
	5/6/2003	Fedwire Debit	$1,500.00											$1,500.00
	5/30/2003	Fedwire Debit	$1,500.00											$1,500.00
	7/7/2003	Fedwire Debit	$1,500.00											$1,500.00
	7/24/2003	Fedwire Debit	$1,500.00											$1,500.00
	9/2/2003	Fedwire Debit	$1,500.00											$1,500.00
	11/4/2003	Fedwire Debit	$2,000.00											$2,000.00
	2/4/2004	Fedwire Debit		$1,000.00										$1,000.00
	2/12/2004	CK 1023		$5,000.00										$5,000.00
	7/19/2004	Fedwire Debit		$600.00										$600.00
	9/7/2004	Fedwire Debit		$1,000.00										$1,000.00
	11/16/2004	Fedwire Debit		$1,000.00										$1,000.00
	1/3/2005	Fedwire Debit			$1,400.00									$1,400.00
			$12,500.00	**$8,600.00**	**$1,400.00**									**$22,500.00**
	4/10/2012	Ck #3382										$10,000.00		$10,000.00
	4/8/2013	Ck #3443											$10,000.00	$10,000.00
												$10,000.00	**$10,000.00**	**$20,000.00**
	5/2/2013	Fedwire Debit											$100,000.00	$100,000.00
	10/17/2013	# 1274											$13,500.00	$13,500.00
													$113,500.00	**$113,500.00**
	4/12/2007	Fedwire Debit					$1,000.00							$1,000.00
	4/30/2007	Fedwire Debit					$1,000.00							$1,000.00
	5/31/2007	Fedwire Debit					$2,000.00							$2,000.00
	6/14/2007	Fedwire Debit					$1,007.13							$1,007.13
							$5,007.13							**$5,007.13**
	12/13/2006	Fedwire Debit				$1,000.00								$1,000.00
						$1,000.00								**$1,000.00**
	9/23/2009	Fedwire Debit							$396.44					$396.44
									$396.44					**$396.44**
	3/17/2004	Chips Debit		$500.00										$500.00
				$500.00										**$500.00**
	3/11/2004	Fedwire Debit		$525.00										$525.00
	3/18/2004	Fedwire Debit		$525.00										$525.00
	3/25/2004	Fedwire Debit		$525.00										$525.00
	4/1/2004	Fedwire Debit		$525.00										$525.00
	4/8/2004	Fedwire Debit		$525.00										$525.00
	4/15/2004	Fedwire Debit		$525.00										$525.00
	4/22/2004	Fedwire Debit		$525.00										$525.00
				$3,675.00										**$3,675.00**

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
[redacted]	10/15/2008	Book Transfer						$4,110.00						$4,110.00
	12/1/2008	Book Transfer						$3,000.00						$3,000.00
	5/19/2009	Book Transfer							$2,500.00					$2,500.00
	9/8/2009	Book Transfer							$2,500.00					$2,500.00
								$7,110.00	**$5,000.00**					**$12,110.00**
	4/6/2004	Chips Debit		$550.00										$550.00
				$550.00										**$550.00**
	8/10/2005	Book Transfer			$200.00									$200.00
					$200.00									**$200.00**
	4/4/2003	Chips Debit	$2,758.00											$2,758.00
	7/25/2003	Chips Debit	$1,268.00											$1,268.00
	6/9/2004	Chips Debit		$875.00										$875.00
			$4,026.00	**$875.00**										**$4,901.00**
	4/3/2009	Ck 2469							$867.48					$867.48
	6/8/2010	Ck #3163								$1,579.70				$1,579.70
	6/27/2011	Ck #3296									$894.50			$894.50
									$867.48	**$1,579.70**	**$894.50**			**$3,341.68**
	11/12/2003	Book Transfer	$500.00											$500.00
	1/13/2004	Book Transfer		$500.00										$500.00
	4/12/2004	Book Transfer		$500.00										$500.00
	1/4/2010	Book Transfer								$4,000.00				$4,000.00
	4/9/2010	Fedwire Debit								$1,015.35				$1,015.35
	5/27/2010	Book Transfer								$5,000.00				$5,000.00
	7/6/2010	Chips Debit								$512.66				$512.66
	9/20/2010	Fedwire Debit								$737.38				$737.38
	9/27/2010	Book Transfer								$5,000.00				$5,000.00
	11/15/2010	Chips Debit								$1,035.82				$1,035.82
	12/1/2010	Book Transfer								$10,000.00				$10,000.00
	3/24/2011	Outgoing wire									$25,000.00			$25,000.00
	10/18/2011	Chips Debit									$1,362.40			$1,362.40
	10/31/2011	Fedwire Debit									$15,000.00			$15,000.00
	1/23/2012	Fedwire Debit										$30,000.00		$30,000.00
	10/5/2012	Book Transfer										$1,000.00		$1,000.00
	11/16/2012	Book Transfer										$400.00		$400.00
	3/28/2013	Book Transfer											$1,350.00	$1,350.00
	7/24/2013	Book Transfer											$12,000.00	$12,000.00
	9/24/2013	Book Transfer											$586.25	$586.25
	10/15/2013	Book Transfer											$900.00	$900.00
			$500.00	**$1,000.00**						**$27,301.21**	**$41,362.40**	**$31,400.00**	**$14,836.25**	**$116,399.86**
	2/13/2003	Fedwire Debit	$200.00											$200.00
	5/2/2003	Fedwire Debit	$300.00											$300.00
			$500.00											**$500.00**
	5/25/2012	Fedwire Debit										$1,550.00		$1,550.00
												$1,550.00		**$1,550.00**
	11/5/2004	Chips Debit		$750.00										$750.00
				$750.00										**$750.00**

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
[redacted]	2/13/2003	Book Transfer	$2,500.00											$2,500.00
	3/10/2003	Book Transfer	$2,000.00											$2,000.00
	5/16/2003	Book Transfer	$2,500.00											$2,500.00
	6/11/2003	Book Transfer	$3,000.00											$3,000.00
	7/21/2003	Book Transfer	$2,500.00											$2,500.00
			$12,500.00											**$12,500.00**
	7/12/2010	Fedwire Debit								$5,000.00				$5,000.00
	1/28/2011	Fedwire Debit									$4,000.00			$4,000.00
										$5,000.00	**$4,000.00**			**$9,000.00**
	6/24/2004	Fedwire Debit		$5,000.00										$5,000.00
	1/24/2005	Fedwire Debit			$1,000.00									$1,000.00
	2/6/2008	Fedwire Debit						$2,861.24						$2,861.24
	5/20/2008	Fedwire Debit						$2,500.00						$2,500.00
	7/15/2008	Fedwire Debit						$2,500.00						$2,500.00
	9/19/2008	Fedwire Debit						$14,000.00						$14,000.00
	11/7/2008	Fedwire Debit						$3,535.69						$3,535.69
	11/12/2008	Wire						$1,050.62						$1,050.62
	12/1/2008	Wire						$1,453.28						$1,453.28
	1/14/2009	Ck 2458							$1,222.77					$1,222.77
		Ck #2671							$6,210.80					$6,210.80
	3/12/2009	Fedwire Debit							$1,000.00					$1,000.00
	3/17/2009	Ck 2465							$317.90					$317.90
		Ck #2714							$4,791.43					$4,791.43
		Ck #2715							$2,804.90					$2,804.90
	4/16/2009	Ck 2462							$695.95					$695.95
	6/8/2009	Fedwire Debit							$2,500.00					$2,500.00
		Ck #3016							$4,427.58					$4,427.58
	6/15/2009	Fedwire Debit							$1,500.00					$1,500.00
	6/16/2009	Ck 3002							$1,679.08					$1,679.08
	7/7/2009	Fedwire Debit							$1,500.00					$1,500.00
	7/16/2009	Ck #3059							$4,744.94					$4,744.94
	12/8/2009	Fedwire Debit							$5,000.00					$5,000.00
	3/8/2010	Ck 3014								$2,982.72				$2,982.72
	3/16/2010	Fedwire Debit								$10,229.11				$10,229.11
	6/30/2010	Fedwire Debit								$7,500.00				$7,500.00
	8/30/2010	Fedwire Debit								$20,000.00				$20,000.00
	4/20/2011	Fedwire Debit									$5,086.41			$5,086.41
	9/7/2011	Fedwire Debit									$3,664.00			$3,664.00
	10/18/2011	Fedwire Debit									$8,813.69			$8,813.69
	11/22/2011	Fedwire Debit									$4,736.18			$4,736.18
	12/13/2011	Fedwire Debit									$6,000.00			$6,000.00
	3/29/2012	Fedwire Debit										$10,840.08		$10,840.08
	7/30/2012	Fedwire Debit										$392.94		$392.94
	1/24/2013	Fedwire Debit											$2,766.11	$2,766.11
	3/14/2013	Fedwire Debit											$1,278.91	$1,278.91
	3/15/2013	Fedwire Debit											$2,308.48	$2,308.48
	4/3/2013	Fedwire Debit											$4,989.32	$4,989.32
	4/4/2013	Fedwire Debit											$4,864.66	$4,864.66
	4/29/2013	Fedwire Debit											$2,773.91	$2,773.91
	5/24/2013	Fedwire Debit											$6,659.47	$6,659.47
	5/28/2013	Fedwire Debit											$4,000.00	$4,000.00
	7/3/2013	Fedwire Debit											$10,115.27	$10,115.27
	7/24/2013	Fedwire Debit											$12,000.00	$12,000.00

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
	10/3/2013	Fedwire Debit											$7,143.81	$7,143.81
				$5,000.00	$1,000.00			$27,900.83	$38,395.35	$40,711.83	$28,300.28	$11,233.02	$58,899.94	$211,441.25
	5/16/2003	Chips Debit	$5,000.00											$5,000.00
			$5,000.00											$5,000.00
	7/9/2012	Ck #3399										$12,528.67		$12,528.67
												$12,528.67		$12,528.67
Kellen (Kensington), Sarah	1/4/2005	Fedwire Debit			$25,000.00									$25,000.00
	1/5/2005	Chips Debit			$25,000.00									$25,000.00
	1/24/2008	Chips Debit						$3,055.00						$3,055.00
	3/19/2008	Chips Debit						$131,000.00						$131,000.00
	4/16/2009	Fedwire Debit							$500.00					$500.00
	4/17/2009	Fedwire Debit							$14,000.00					$14,000.00
	5/13/2009	Fedwire Debit							$4,000.00					$4,000.00
	6/4/2009	Fedwire Debit							$6,000.00					$6,000.00
	6/19/2009	Fedwire Debit							$4,000.00					$4,000.00
	7/30/2009	Fedwire Debit							$1,025.00					$1,025.00
	8/17/2009	Fedwire Debit							$4,000.00					$4,000.00
	8/24/2009	Fedwire Debit							$5,000.00					$5,000.00
	9/16/2009	Fedwire Debit							$4,000.00					$4,000.00
	10/1/2009	Fedwire Debit							$13,000.00					$13,000.00
	11/18/2009	Fedwire Debit							$4,000.00					$4,000.00
	12/4/2009	Fedwire Debit							$4,000.00					$4,000.00
	1/4/2010	Fedwire Debit								$4,000.00				$4,000.00
	2/4/2010	Fedwire Debit								$4,000.00				$4,000.00
	3/4/2010	Fedwire Debit								$4,000.00				$4,000.00
	4/5/2010	Fedwire Debit								$4,000.00				$4,000.00
	4/7/2010	Fedwire Debit								$2,604.62				$2,604.62
	5/4/2010	Fedwire Debit								$4,000.00				$4,000.00
	6/4/2010	Fedwire Debit								$4,000.00				$4,000.00
	8/31/2010	Chips Debit								$2,104.17				$2,104.17
	3/10/2011	Fedwire Debit									$6,000.00			$6,000.00
	3/24/2011	Outgoing wire									$300,000.00			$300,000.00
	8/16/2011	Chips Debit									$12,252.60			$12,252.60
	11/16/2011	Fedwire Debit									$6,105.75			$6,105.75
	3/16/2012	Chips Debit										$3,294.43		$3,294.43
	10/4/2012	Fedwire Debit										$9,800.00		$9,800.00
	4/8/2013	Chips Debit											$100,000.00	$100,000.00
	8/21/2013	Chips Debit											$15,000.00	$15,000.00
Kellen (Kensington), Sarah Total					$50,000.00			$134,055.00	$63,525.00	$28,708.79	$324,358.35	$13,094.43	$115,000.00	$728,741.57
	5/29/2009	(blank)							$2,500.00					$2,500.00
	6/19/2009	Ck #3039							$5,250.00					$5,250.00
									$7,750.00					$7,750.00
	6/12/2003	Fedwire Debit	$5,000.00											$5,000.00
			$5,000.00											$5,000.00
	3/19/2003	Book Transfer	$7,150.00											$7,150.00
	4/23/2003	Book Transfer	$73,400.00											$73,400.00
			$80,550.00											$80,550.00
	3/31/2003	Fedwire Debit	$5,000.00											$5,000.00

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
	4/29/2003	Fedwire Debit	$5,000.00											$5,000.00
	7/22/2003	Fedwire Debit	$10,000.00											$10,000.00
	1/12/2004	Fedwire Debit		$5,000.00										$5,000.00
	2/5/2004	Fedwire Debit		$2,000.00										$2,000.00
	2/12/2004	Fedwire Debit		$20,000.00										$20,000.00
	5/19/2005	Book Transfer			$1,000.00									$1,000.00
	3/13/2009	Book Transfer							$12,000.00					$12,000.00
	9/21/2009	Book Transfer							$5,000.00					$5,000.00
	2/8/2010	Book Transfer								$10,000.00				$10,000.00
	4/13/2010	Book Transfer								$10,000.00				$10,000.00
	5/24/2010	Book Transfer								$5,000.00				$5,000.00
	6/30/2010	Book Transfer								$25,000.00				$25,000.00
[redacted]			**$20,000.00**	**$27,000.00**	**$1,000.00**				**$17,000.00**	**$50,000.00**				**$115,000.00**
	4/19/2010	Chips Debit								$50,000.00				$50,000.00
										$50,000.00				**$50,000.00**
	2/28/2003	Chips Debit	$1,000.00											$1,000.00
	3/20/2003	Chips Debit	$2,600.00											$2,600.00
	4/10/2003	Chips Debit	$2,000.00											$2,000.00
	6/12/2003	Chips Debit	$170.00											$170.00
	6/25/2003	Chips Debit	$803.75											$803.75
	7/11/2003	Chips Debit	$1,500.00											$1,500.00
			$8,073.75											**$8,073.75**
	8/6/2004	Chips Debit		$2,000.00										$2,000.00
	10/3/2005	Chips Debit			$12,000.00									$12,000.00
	1/4/2006	Chips Debit				$5,000.00								$5,000.00
	1/25/2006	Chips Debit				$4,000.00								$4,000.00
	3/6/2006	Chips Debit				$4,000.00								$4,000.00
	5/5/2006	Chips Debit				$2,500.00								$2,500.00
	5/31/2006	Chips Debit				$4,000.00								$4,000.00
	6/28/2006	Chips Debit				$4,000.00								$4,000.00
	7/26/2006	Chips Debit				$5,000.00								$5,000.00
	8/25/2006	Chips Debit				$4,000.00								$4,000.00
	9/25/2006	Chips Debit				$4,000.00								$4,000.00
	10/20/2006	Chips Debit				$4,000.00								$4,000.00
	1/3/2007	Fedwire Debit					$4,000.00							$4,000.00
	10/10/2007	Ck #1786					$50,000.00							$50,000.00
				$2,000.00	**$12,000.00**	**$40,500.00**	**$54,000.00**							**$108,500.00**
	11/3/2003	Book Transfer	$500.00											$500.00
	3/9/2004	Book Transfer		$1,166.00										$1,166.00
	4/8/2004	Book Transfer		$2,000.00										$2,000.00
	4/22/2004	Book Transfer		$1,517.82										$1,517.82
	4/28/2004	Book Transfer		$3,000.00										$3,000.00
	6/1/2004	Book Transfer		$10,000.00										$10,000.00
	8/5/2004	Book Transfer		$5,000.00										$5,000.00
	10/19/2004	Book Transfer		$10,000.00										$10,000.00
	11/22/2004	Book Transfer		$2,168.29										$2,168.29
	12/1/2004	Book Transfer		$1,713.45										$1,713.45
	1/4/2005	Book Transfer			$25,000.00									$25,000.00
	1/19/2005	Book Transfer			$3,155.56									$3,155.56
	4/12/2005	Book Transfer			$778.76									$778.76
	4/26/2005	Book Transfer			$10,000.00									$10,000.00

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
	7/19/2005	Book Transfer			$3,339.96									$3,339.96
	8/15/2005	Book Transfer			$480.00									$480.00
	8/25/2005	Book Transfer			$10,000.00									$10,000.00
	10/11/2005	Book Transfer			$5,000.00									$5,000.00
	10/24/2005	Book Transfer			$10,000.00									$10,000.00
	1/4/2006	Book Transfer				$10,000.00								$10,000.00
	2/3/2006	Chips Debit				$11,000.00								$11,000.00
	3/2/2006	Chips Debit				$6,786.00								$6,786.00
	4/10/2006	Book Transfer				$15,000.00								$15,000.00
	4/28/2006	Book Transfer				$7,362.50								$7,362.50
	7/18/2006	Book Transfer				$5,000.00								$5,000.00
	9/6/2006	Book Transfer				$25,000.00								$25,000.00
	10/3/2006	Chips Debit				$1,025.00								$1,025.00
	12/18/2006	Book Transfer				$1,724.30								$1,724.30
	3/19/2007	Book Transfer					$25,000.00							$25,000.00
	6/8/2007	Book Transfer					$50,000.00							$50,000.00
	9/25/2007	Chips Debit					$100,000.00							$100,000.00
	1/24/2008	Chips Debit						$3,055.00						$3,055.00
	7/3/2008	Book Transfer						$2,000.00						$2,000.00
	9/3/2008	Chips Debit						$100,000.00						$100,000.00
	7/8/2009	Chips Debit							$50,000.00					$50,000.00
	12/7/2009	Wire							$10,000.00					$10,000.00
	1/15/2010	Wire								$10,000.00				$10,000.00
	2/17/2010	Book Transfer								$25,000.00				$25,000.00
	5/24/2010	Wire								$20,000.00				$20,000.00
	7/29/2010	(blank)								$20,000.00				$20,000.00
	10/6/2010	(blank)								$25,000.00				$25,000.00
	1/18/2011	Transfer									$10,000.00			$10,000.00
	2/28/2011	Book Transfer									$25,000.00			$25,000.00
	4/1/2011	Outgoing wire									$30,000.00			$30,000.00
	4/14/2011	Outgoing wire									$25,000.00			$25,000.00
	6/20/2012	Funds Transfered										$20,000.00		$20,000.00
	10/10/2012	Transfer										$10,000.00		$10,000.00
	10/11/2012	Transfer										$10,000.00		$10,000.00
	1/17/2013	Book Transfer											$10,000.00	$10,000.00
[redacted]			**$500.00**	**$36,565.56**	**$67,754.28**	**$82,897.80**	**$175,000.00**	**$105,055.00**	**$60,000.00**	**$100,000.00**	**$90,000.00**	**$40,000.00**	**$10,000.00**	**$767,772.64**
	7/22/2011	Fedwire Debit									$1,000.00			$1,000.00
											$1,000.00			**$1,000.00**
	10/10/2013	Fedwire Debit											$1,495.00	$1,495.00
													$1,495.00	**$1,495.00**
	12/29/2008	Ck #2647						$500.00						$500.00
								$500.00						**$500.00**
	4/1/2003	Fedwire Debit	$2,700.00											$2,700.00
			$2,700.00											**$2,700.00**
	9/7/2004	Chips Debit		$15,000.00										$15,000.00
	9/8/2004	Chips Debit		$15,000.00										$15,000.00
				$30,000.00										**$30,000.00**
	9/3/2013	Book Transfer											$15,000.00	$15,000.00
													$15,000.00	**$15,000.00**

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
[redacted]														
	1/8/2009	Book Transfer							$2,000.00					$2,000.00
	8/31/2009	Book Transfer							$3,000.00					$3,000.00
									$5,000.00					**$5,000.00**
	11/22/2010	Book Transfer								$600.00				$600.00
	11/30/2010	Book Transfer								$500.00				$500.00
										$1,100.00				**$1,100.00**
	12/1/2008	Fedwire Debit						$2,000.00						$2,000.00
	1/30/2009	Chips Debit							$532.00					$532.00
	9/8/2009	Chips Debit							$292.00					$292.00
	11/4/2010	Fedwire Debit								$2,840.00				$2,840.00
	2/2/2011	Book Transfer									$10,000.00			$10,000.00
	9/12/2011	Book Transfer									$10,000.00			$10,000.00
	8/21/2012	Book Transfer										$3,000.00		$3,000.00
		Fedwire Debit										$2,000.00		$2,000.00
	9/12/2012	Book Transfer										$496.51		$496.51
	9/13/2012	Book Transfer										$10,000.00		$10,000.00
	9/21/2012	Book Transfer										$520.00		$520.00
	9/28/2012	Book Transfer										$218.98		$218.98
	10/2/2012	Book Transfer										$286.10		$286.10
	10/9/2012	Book Transfer										$1,894.43		$1,894.43
	10/15/2012	Book Transfer										$4,034.94		$4,034.94
	10/16/2012	Book Transfer										$2,124.68		$2,124.68
	10/19/2012	Book Transfer										$2,537.00		$2,537.00
	10/25/2012	Book Transfer										$1,750.67		$1,750.67
	11/16/2012	Book Transfer										$400.00		$400.00
	11/27/2012	Book Transfer										$682.81		$682.81
	12/6/2012	Book Transfer										$228.87		$228.87
	12/7/2012	Book Transfer										$139.16		$139.16
	12/20/2012	Book Transfer										$305.40		$305.40
	1/16/2013	Book Transfer											$529.96	$529.96
	5/28/2013	Book Transfer											$10,000.00	$10,000.00
	7/24/2013	Book Transfer											$12,000.00	$12,000.00
	8/30/2013	Book Transfer											$520.00	$520.00
	10/8/2013	Book Transfer											$440.00	$440.00
								$2,000.00	**$824.00**	**$2,840.00**	**$20,000.00**	**$30,619.55**	**$23,489.96**	**$79,773.51**
	6/8/2006	Chips Debit				$10,000.00								$10,000.00
						$10,000.00								**$10,000.00**
	1/9/2012	Ck #3351										$1,540.00		$1,540.00
												$1,540.00		**$1,540.00**
	10/13/2011	Book Transfer									$6,000.00			$6,000.00
	12/13/2011	Book Transfer									$5,000.00			$5,000.00
	2/14/2012	Book Transfer										$10,000.00		$10,000.00
	7/3/2012	Book Transfer										$50,000.00		$50,000.00
	3/28/2013	Book Transfer											$10,000.00	$10,000.00
											$11,000.00	**$60,000.00**	**$10,000.00**	**$81,000.00**
	12/21/2006	Chips Debit				$24,000.00								$24,000.00
	1/11/2007	Chips Debit					$6,000.00							$6,000.00
						$24,000.00	**$6,000.00**							**$30,000.00**

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
[redacted]														
	10/31/2005	Book Transfer			$5,000.00									$5,000.00
	11/28/2005	Book Transfer			$5,000.00									$5,000.00
	11/30/2005	Book Transfer			$1,739.73									$1,739.73
	1/4/2006	Book Transfer				$10,000.00								$10,000.00
					$11,739.73	**$10,000.00**								**$21,739.73**
	5/26/2004	Chips Debit		$4,000.00										$4,000.00
				$4,000.00										**$4,000.00**
	9/25/2003	Fedwire Debit	$1,000.00											$1,000.00
	10/16/2003	Fedwire Debit	$320.00											$320.00
			$1,320.00											**$1,320.00**
	7/6/2006	Chips Debit				$3,000.00								$3,000.00
						$3,000.00								**$3,000.00**
	5/15/2013	Fedwire Debit											$14,073.00	$14,073.00
	7/24/2013	Chips Debit											$12,000.00	$12,000.00
	8/23/2013	Chips Debit											$1,670.00	$1,670.00
													$27,743.00	**$27,743.00**
	6/2/2004	Wire		$10,000.00										$10,000.00
	6/3/2004	Wire		$10,000.00										$10,000.00
	7/1/2004	Wire		-$10,000.00										-$10,000.00
	9/7/2004	Wire		$8,000.00										$8,000.00
	12/8/2004	Wire		$5,000.00										$5,000.00
				$23,000.00										**$23,000.00**
	7/21/2009	Book Transfer							$4,200.00					$4,200.00
									$4,200.00					**$4,200.00**
	7/16/2003	Fedwire Debit	$1,000.00											$1,000.00
	12/2/2008	Ck #2645						$1,000.00						$1,000.00
			$1,000.00					**$1,000.00**						**$2,000.00**
	2/10/2003	Fedwire Debit	$1,000.00											$1,000.00
	3/18/2003	Fedwire Debit	$500.00											$500.00
	4/25/2003	Fedwire Debit	$2,000.00											$2,000.00
	9/5/2003	Fedwire Debit	$4,000.00											$4,000.00
	10/14/2003	(blank)	$500.00											$500.00
	3/1/2006	Fedwire Debit				$1,000.00								$1,000.00
	10/12/2006	Fedwire Debit				$1,000.00								$1,000.00
	6/21/2007	Fedwire Debit					$140.00							$140.00
			$8,000.00			**$2,000.00**	**$140.00**							**$10,140.00**
	12/12/2005	Chips Debit			$3,000.00									$3,000.00
	3/8/2006	Chips Debit				$500.00								$500.00
					$3,000.00	**$500.00**								**$3,500.00**
	11/12/2009	Fedwire Debit							$900.00					$900.00
	2/12/2010	Chips Debit								$750.00				$750.00
									$900.00	**$750.00**				**$1,650.00**
	9/17/2009	Chips Debit							$8,000.00					$8,000.00

Epstein's Payments to Women

Payee	Date	Type	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	Grand Total
[redacted]									$8,000.00					$8,000.00
	2/25/2003	Fedwire Debit	$300.00											$300.00
			$300.00											$300.00
	7/30/2013	Book Transfer											$5,000.00	$5,000.00
													$5,000.00	$5,000.00
	10/28/2008	Ck 2450						$585.98						$585.98
	11/3/2008	Ck 2451						$491.25						$491.25
	11/12/2008	Wire						$99.02						$99.02
	1/16/2009	Ck 2457							$989.96					$989.96
		Ck #2672							$258.94					$258.94
	1/20/2009	Ck 2459							$286.15					$286.15
		Ck #2688							$1,300.00					$1,300.00
	2/9/2009	Ck 2460							$132.00					$132.00
		Ck #2701							$864.75					$864.75
	3/3/2009	Ck 2461							$212.61					$212.61
		Ck #2705							$228.91					$228.91
	3/12/2009	Ck 2464							$275.15					$275.15
	3/13/2009	Ck #2713							$1,073.22					$1,073.22
	3/26/2009	Ck 2468							$400.02					$400.02
		Ck #2723							$620.28					$620.28
	4/3/2009	Ck 2471							$291.34					$291.34
		Ck #2733							$899.37					$899.37
	5/7/2009	Ck 3000							$279.62					$279.62
		Ck #3001							$794.30					$794.30
	6/9/2009	Ck 3003							$378.15					$378.15
		Ck #3026							$1,253.95					$1,253.95
	7/7/2009	Ck #3052							$25,000.00					$25,000.00
	7/16/2009	Ck 3004							$671.09					$671.09
		Ck #3058							$645.43					$645.43
								$1,176.25	$36,855.24					$38,031.49
	6/30/2004	Book Transfer		$500.00										$500.00
				$500.00										$500.00
Grand Total			$176,995.75	$161,564.86	$192,094.01	$184,697.80	$276,115.13	$302,797.08	$272,713.51	$325,647.53	$539,915.53	$225,965.67	$473,564.01	$3,132,070.88

Exhibit G

AviationDB

Aircraft Details

Use the query results with caution
Over time registration numbers are assigned to different aircraft and diverse data stores with inconsistent data are being joined

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N Number: 908GM

Last Action Date	2008-11-04		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	SIKORSKY	**Model Name**	S-76C
Registrant Name	FIVE STAR HOLDING CO LLC	**Street**	26500 CURTISS WRIGHT PKWY
Registrant City	HIGHLAND HEIGHTS	**Registrant State**	OH
Registrant Zip Code	44143-1438	**Country**	UNITED STATES
Region	Great Lakes	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2008-11-04
Status	N-Number Assigned and Registered		
Serial Number	760667	**Aircraft Type**	Rotorcraft
Mode S Code	53106606	**Year Mfr**	2007
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	14
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	0
Airworthiness Classification	Standard	**Approved Operation Codes**	Transport
Engine Manufacturer	TURBOMECA		
Engine Model Name	ARRIEL 2S2	**Engine Type**	Turbo-shaft
Engine Horsepower/Thrust	0	**Fuel Consumed**	0.00

------- History 1 -------

Last Action Date	2007-06-27		
Registrant Name	AIR GHISLANE INC	**Street**	PO BOX 202
Registrant City	WILMINGTON	**Registrant State**	DE
Registrant Zip Code	19803	**Country**	UNITED STATES
Region	Eastern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2007-06-27
Status	N-Number Assigned and Registered		

******* No Deregistered Data Found *******

------ Other Aircraft 1 With the Same N Number ------

Last Action Date	2007-06-27		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	SIKORSKY	**Model Name**	S-76C-2
Registrant Name	AIR GHISLANE INC	**Street**	PO BOX 202
Registrant City	WILMINGTON	**Registrant State**	DE
Registrant Zip Code	19803	**Country**	UNITED STATES
Region	Eastern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2007-06-27
Status	N-Number Assigned and Registered		

Serial Number	760667	**Aircraft Type**	Rotorcraft
Mode S Code	53106606	**Year Mfr**	
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	15
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	0
Airworthiness Classification	Primary	**Approved Operation Codes**	
Engine Manufacturer			
Engine Model Name		**Engine Type**	Turbo-shaft
Engine Horsepower/Thrust		**Fuel Consumed**	

------- Other Aircraft 2 With the Same N Number -------

Last Action Date	2005-11-01		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	SIKORSKY	**Model Name**	S-76B
Registrant Name	RDC MARINE INC	**Street**	2800 POST OAK BLVD STE 5450
Registrant City	HOUSTON	**Registrant State**	TX
Registrant Zip Code	77056-6127	**Country**	UNITED STATES
Region	Southwestern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2005-11-01
Status	N-Number Assigned and Registered		
Serial Number	760395	**Aircraft Type**	Rotorcraft
Mode S Code	53106606	**Year Mfr**	1992
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	14
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	0
Airworthiness Classification	Standard	**Approved Operation Codes**	Transport
Engine Manufacturer	P&W		
Engine Model Name	PT6 SERIES	**Engine Type**	Turbo-shaft
Engine Horsepower/Thrust	0	**Fuel Consumed**	0.00

------- Other Aircraft 3 With the Same N Number -------

Last Action Date	2002-06-18		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	CESSNA	**Model Name**	421B
Registrant Name	ZORRO DEVELOPMENT	**Street**	MILE MARKER 45 ON HWY 41
Registrant City	STANLEY	**Registrant State**	NM
Registrant Zip Code	87056	**Country**	UNITED STATES
Region	Southwestern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	1996-02-09
Status	The Triennial Aircraft Registration form was mailed and has not been returned by the Post Office		
Serial Number	421B0535	**Aircraft Type**	Fixed wing multi engine
Mode S Code	53106606	**Year Mfr**	1973
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	8
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	172
Airworthiness Classification	Standard	**Approved Operation Codes**	Normal
Engine Manufacturer	CONT MOTOR		

Engine Model Name	GTSIO-520-C	**Engine Type**	Turbo-prop
Engine Horsepower/Thrust	0	**Fuel Consumed**	0.00

------- Reserved Aircraft 1 -------

Registrant	AIR GHISLAINE INC	**Street 1**	103 FOULK RD #202
Street 2		**City**	WILMINGTON
State	DE	**Zip Code**	19803
Reserved Date	2008-12-30	**Reservation Type**	No fee, notice for expiration sent
Experation Notice Date	2009-10-30	**Changed N Number**	

------- Reserved Aircraft 2 -------

Registrant	AIRCRAFT SERVICES GROUP	**Street 1**	C/O IATS
Street 2	545 ISLAND RD STE 2B	**City**	RAMSEY
State	NJ	**Zip Code**	07446
Reserved Date	2006-06-23	**Reservation Type**	Fee paid
Experation Notice Date	2007-04-23	**Changed N Number**	

------- Reserved Aircraft 3 -------

Registrant	AIRCRAFT SERVICES GROUP	**Street 1**	545 ISLAND RD STE 2B
Street 2		**City**	RAMSEY
State	NJ	**Zip Code**	07446-2822
Reserved Date	2005-07-18	**Reservation Type**	N-Number change is in process
Experation Notice Date		**Changed N Number**	5QZ

------- Reserved Aircraft 4 -------

Registrant	AIRCRAFT SERVICES GROUP	**Street 1**	545 ISLAND RD STE 2B
Street 2		**City**	RAMSEY
State	NJ	**Zip Code**	07446-2822
Reserved Date	2005-06-20	**Reservation Type**	Fee paid
Experation Notice Date	2006-04-20	**Changed N Number**	

******* No FAA Accidents/Incidents Found *******

******* No NTBS Accidents Found *******

******* No NTBS Pre 1982 Accidents Found *******

******* No SDR's Found *******

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AviationDB

Aircraft Details

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N Number: 908GM

Last Action Date	2008-11-04		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	SIKORSKY	**Model Name**	S-76C
Registrant Name	FIVE STAR HOLDING CO LLC	**Street**	26500 CURTISS WRIGHT PKWY
Registrant City	HIGHLAND HEIGHTS	**Registrant State**	OH
Registrant Zip Code	44143-1438	**Country**	UNITED STATES
Region	Great Lakes	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2008-11-04
Status	N-Number Assigned and Registered		
Serial Number	760667	**Aircraft Type**	Rotorcraft
Mode S Code	53106606	**Year Mfr**	2007
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	14
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	0
Airworthiness Classification	Standard	**Approved Operation Codes**	Transport
Engine Manufacturer	TURBOMECA		
Engine Model Name	ARRIEL 2S2	**Engine Type**	Turbo-shaft
Engine Horsepower/Thrust	0	**Fuel Consumed**	0.00

------- History 1 -------

Last Action Date	2007-06-27		
Registrant Name	AIR GHISLANE INC	**Street**	PO BOX 202
Registrant City	WILMINGTON	**Registrant State**	DE
Registrant Zip Code	19803	**Country**	UNITED STATES
Region	Eastern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2007-06-27
Status	N-Number Assigned and Registered		

******* No Deregistered Data Found *******

------- Other Aircraft 1 With the Same N Number -------

Last Action Date	2007-06-27		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	SIKORSKY	**Model Name**	S-76C-2
Registrant Name	AIR GHISLANE INC	**Street**	PO BOX 202
Registrant City	WILMINGTON	**Registrant State**	DE
Registrant Zip Code	19803	**Country**	UNITED STATES
Region	Eastern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2007-06-27
Status	N-Number Assigned and Registered		

Serial Number	760667	**Aircraft Type**	Rotorcraft
Mode S Code	53106606	**Year Mfr**	
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	15
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	0
Airworthiness Classification	Primary	**Approved Operation Codes**	
Engine Manufacturer			
Engine Model Name		**Engine Type**	Turbo-shaft
Engine Horsepower/Thrust		**Fuel Consumed**	

------- Other Aircraft 2 With the Same N Number -------

Last Action Date	2005-11-01		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	SIKORSKY	**Model Name**	S-76B
Registrant Name	RDC MARINE INC	**Street**	2800 POST OAK BLVD STE 5450
Registrant City	HOUSTON	**Registrant State**	TX
Registrant Zip Code	77056-6127	**Country**	UNITED STATES
Region	Southwestern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	2005-11-01
Status	N-Number Assigned and Registered		
Serial Number	760395	**Aircraft Type**	Rotorcraft
Mode S Code	53106606	**Year Mfr**	1992
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	14
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	0
Airworthiness Classification	Standard	**Approved Operation Codes**	Transport
Engine Manufacturer	P&W		
Engine Model Name	PT6 SERIES	**Engine Type**	Turbo-shaft
Engine Horsepower/Thrust	0	**Fuel Consumed**	0.00

------- Other Aircraft 3 With the Same N Number -------

Last Action Date	2002-06-18		
Airworthiness Date		**Expiration Date**	
Manufacturer_Name	CESSNA	**Model Name**	421B
Registrant Name	ZORRO DEVELOPMENT	**Street**	MILE MARKER 45 ON HWY 41
Registrant City	STANLEY	**Registrant State**	NM
Registrant Zip Code	87056	**Country**	UNITED STATES
Region	Southwestern	**Registrant Type**	Corporation
Fract Owner		**Certificate Issue Date**	1996-02-09
Status	The Triennial Aircraft Registration form was mailed and has not been returned by the Post Office		
Serial Number	421B0535	**Aircraft Type**	Fixed wing multi engine
Mode S Code	53106606	**Year Mfr**	1973
Aircraft Category	Land	**Builder Certification**	Type Certificated
Number Engines	2	**Number Seats**	8
Aircraft Weight	CLASS 1	**Aircraft Cruising Speed**	172
Airworthiness Classification	Standard	**Approved Operation Codes**	Normal
Engine Manufacturer	CONT MOTOR		