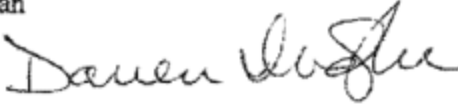


JEFFREY E. EPSTEINMemorandum

To: Janet, JP Morgan

From: Darren Indyke 

Date: December 9, 2010

Re: JP Morgan
Account # 

Please wire Three Hundred Thousand Dollars & 00/100 (\$300,000.00) from the above account to:

Bank name: City National Bank of Florida
25 West Flagler Street
Miami, FL 33130

ABA #: 066004367

For credit to: Fowler White Burnett P.A. Trust Account
Account # 1132-09-9484

Reference: CEK - File Number 81242

Please call Rich Kahn with the Fed Reference number.