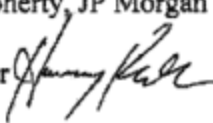


JEFFREY E. EPSTEINMemorandum

To: William Doherty, JP Morgan
From: Harry Beller 
Date: December 7, 2010
Re: JP Morgan
Account # 739-110438

Please wire Three Thousand Five Hundred Fifty Two Dollars & 70/100 (\$3,552.70) from the above account to:

Bank name: First Bank
Puerto Rico

ABA #: 221571473

Account name: Island Tile and Marble LLC

Account #: 7191383628

Reference: Inv # 2009-32876