

**To:** jeevacation@gmail.com[jeevacation@gmail.com]; Jeffrey Epstein[jeevacation@gmail.com]  
**From:** Rich Kahn  
**Sent:** Tue 2/1/2011 9:37:05 PM  
**Subject:** Gary Kerney

Spoke with him regarding payroll vs. consulting and he was going to reach out to a local USVI accountant.

He has been preparing his own tax returns for the past 20 years and is going to contact someone that Jeanne referred to him.

He believes that he should be a USVI resident for 2010 and 2011 which save him approximately 5% or 13,000 per annum.

Gary said he would call me by Friday to discuss in more detail

Rich Kahn

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