

JEFFREY E. EPSTEIN

Memorandum

To: William Doherty, JP Morgan
 From: Harry Beller *Harry Beller*
 Date: December 23, 2010
 Re: JP Morgan
 Account # [REDACTED]

Please wire One Thousand Five Hundred Fifty Six Dollars & 00/100 (\$1,556.00) from the above account to:

Beneficiary Bank: Union Bank
 ABA #: [REDACTED]

Bank name: Five Star Bank
 Account #: [REDACTED]

For further credit to:

Account name: Washoe Equipment Inc. dba Sunoptics Prismatic Skylights

Account #: [REDACTED]

Reference: LSJ Inv # S20606