





**JEFFREY E. EPSTEIN**

Memorandum

To: Janet, JP Morgan  
 From: Harry Beller   
 Date: April 28, 2011  
 Re: Jeffrey Epstein  
 Account # 

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Please wire One Thousand Four Hundred Eighty Dollars & 00/00 (\$1,480.00) from the above account to:

For Credit to: Regions Bank  
 ABA #:   
 For the account #: Atlanta Refrigeration Service  
 Account #:   
 Reference: April 2011 Statement