

George V. Delson Associates

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telephone [REDACTED] • fax [REDACTED]

OFFICE COPY

COPY

November 16, 2000

New York State Department of Law
Charities, Trusts & Estates Bureau
120 Broadway
New York, NY 10271

Re: J. Epstein Foundation
[REDACTED]
change of name

We are the accountants for the above named taxpayer.

Please be advised that, effective November 14, 2000, the name of the foundation has been changed to EPSTEIN INTERESTS. The EIN remains the same. A copy of the Amendment to the governing Trust Agreement is enclosed. All filings of returns, etc. will henceforth be made using the new name.

Kindly acknowledge receipt by signing the enclosed copy of this letter and returning same in the envelope provided.

Cordially yours,

George V. Delson, CPA

GVD:jf
encl.
bcc: Darren Indyke, Esq.
Harry Beller, CPA
Lawrence Delson
Paul Evans

SPW 1456792

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