

RECEIVED

JUN 27 2008

September 21, 2007

The undersigned, Jeffrey E. Epstein, hereby resigns as a director and the President of Finaocial Trust Company, Inc., a United States Virgin Islands corporation, effective as of September 21, 2007.

A handwritten signature in black ink, consisting of a large, stylized 'J' followed by a series of loops and a horizontal stroke at the end.

Jeffrey E. Epstein