

EXHIBIT

76

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

777 South Figueroa Street
Los Angeles, California 90017

Kenneth W. Starr
To Call Writer Directly:
(213) 680-8440
kstarr@kirkland.com

(213) 680-8400

www.kirkland.com

Facsimile:
(213) 680-8500

December 5, 2007

VIA FACSIMILE (305) 530-6444

Honorable R. Alexander Acosta
United States Attorney
United States Attorney's Office
Southern District of Florida
99 NE 4th Street
Miami, FL 33132

Re: Jeffrey Epstein

Dear Alex:

We are in receipt of your letter faxed to Jay on December 4 and faxed to Ken today in Los Angeles, and write to inform you that we will respond in full to that letter no later than Friday, December 7. We take this opportunity to address a few of the initial issues.

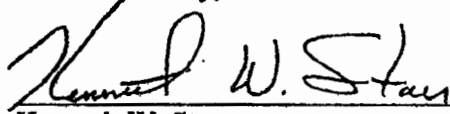
First and foremost, we reaffirm the Non-Prosecution Agreement (the "Agreement"). Mr. Epstein has no intention of unwinding the Agreement. Indeed, he has already performed under the Agreement by directing his lawyers to urge the State of Florida to allow him to plead guilty to crimes more egregious than the State believes he committed, and to sentence him more harshly than the State still believes is appropriate. However, as you know, we take serious issue with your staff's interpretation and implementation of the Agreement, in particular the use of Section 2255, but also other aspects of your office's investigation and prosecution of this matter. As we have expressed to you on prior occasions – where you have made clear you have no objection – we hope to address these issues with Assistant Attorney General Fisher in Washington.

Second, your letter makes reference to "certain filings" that you state are due to your Office by December 7 and to "certain events" that must occur before December 14. We have no knowledge of any such deadlines and in fact do not know what filings and events to which you are referring. Please let us know what the December 7 and December 14 deadlines are, if any, so that we can make sure to comply with them.


Honorable R. Alexander Acosta
December 5, 2007
Page 2

Finally, you state that you intend to issue the victim notification letters on Friday, December 7. However, in a discussion late last week between Jeff Sloman and Lilly Ann Sanchez, Mr. Sloman indicated that your Office would send us a revised version of the notification letter, which we have not received to date. While we believe that it is wholly inappropriate for your Office to send this letter under any circumstances, it is certainly inappropriate to issue this letter without affording us the right to review it. We strongly urge that you withhold the notification letter until after we are able to discuss this matter with Assistant Attorney General Fisher.

Yours Sincerely,



Kenneth W. Starr



Jay Lefkowitz

cc: Honorable Alice Fisher, Assistant Attorney General
Jeffrey H. Sloman, First Assistant U.S. Attorney