

---

**From:** Ada Clapp <[REDACTED]>  
**Sent:** Monday, March 9, 2015 4:26 PM  
**To:** jeffrey E.  
**Cc:** Brad Wechsler  
**Subject:** FW: Ben's 2012 Gift Tax Return

FYI<=p>

From: Ada Clapp  
Sent: Monday, March 09, 2015 12:03 PM  
To: Thomas Turrin; Richard Joslin  
Cc: Halperin, Alan S; Brad Wechsler; Eileen Alexanderson  
Subject: RE: Ben's 2012 Gift Tax Return

Michael Shenker called Alan today in connection with the IRS's audit of Ben's gift tax return. Michael wanted Alan to confirm for him that he understood the facts surrounding the Note and the gift. After Alan did so, Michael indicated that he wanted to think about it further but was inclined toward a "no change" determination.

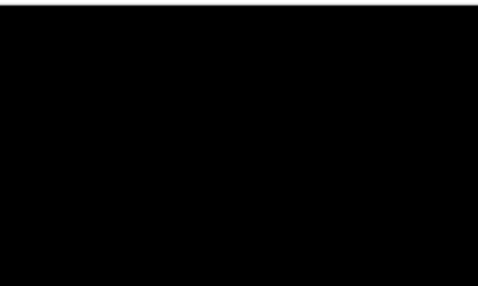
Alan will keep us posted if he hears anything further. We would appreciate it if you would do the same.

Thanks!

Ada Clapp

Chief Legal Officer

Elysium Management LLC<=o:p>





This communication and any attachment is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its attachments and notify me immediately that you have received them in error. Thank you.

From: Thomas Turri   
Sent: Wednesday, February 04, 2015 6:40 PM  
To: Ada Clapp  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson; Brad Wechsler  
Subject: Re: Ben's 2012 Gift Tax Return

I agree...I normally let them get back to me. If we had not responded, he most likely would have contacted me.

Sent from my Verizon Wireless 4= LTE DROID

Ada Clapp < > wrote:

No need (unless you think it advantageous to do so). Just wondered. Thanks.

Ada Clapp

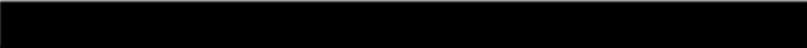
Chief Legal Officer

Elysium Management LLC=</span>





This communication and any attachment is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its attachments and notify me immediately that you have received them in error. Thank you.

From: Thomas Turrin   
Sent: Wednesday, February 04, 2015 6:20 PM  
To: Ada Clapp  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson; Brad Wechsler  
Subject: RE: Ben's 2012 Gift Tax Return

Ada,

I have not heard from the agent.

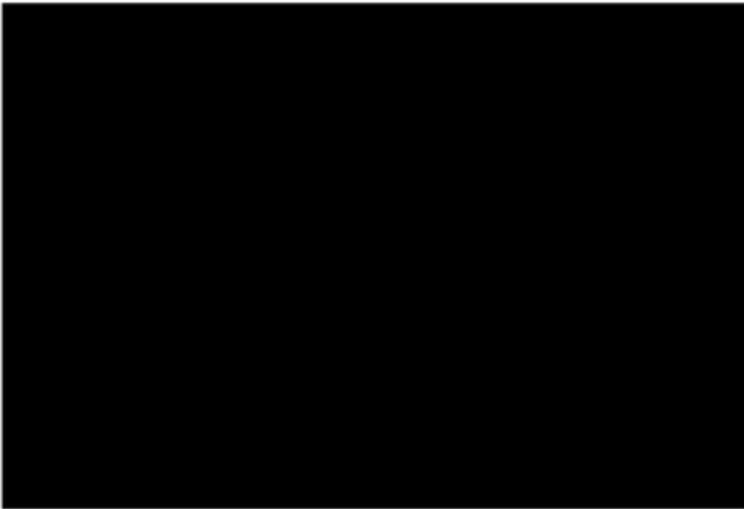
I will follow up tomorrow.

Tom

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP



Website: [www.=em-co.com](http://www.rem-co.com) <<http://www.rem-co.com>>

From: Ada Clapp   
Sent: Wednesday, February 04, 2015 6:12 PM  
To: Thomas Turrin  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson; Brad Wech=ler  
Subject: RE: Ben's 2012 Gift Tax Return

Hi Tom,

Hope you are well.&nbs=; Any response from the auditor?

Ada Clapp

Chief Legal Officer

Elysium Management LLC=>





This communication and any attachment is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its attachments and notify me immediately that you have received them in error. Thank you.

From: Thomas Turrin   
Sent: Thursday, January 08, 2015 12:49 PM  
To: Ada Clapp  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson  
Subject: RE: Ben's 2012 Gift Tax Return

Ada,

Attached is copy of complete response – the original is being mailed today via

certified mail. &

The password to the pdf is my office zip code. ...below.

Tom

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP



Website: [www.=em-co.com](http://www.rem-co.com) <<http://www.rem-co.com>>

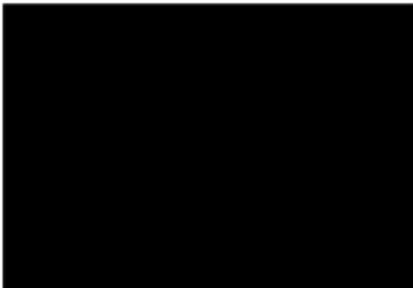
From: Ada Clapp [mailto:[AClapp@elysllc.com](mailto:AClapp@elysllc.com)]  
Sent: Thursday, January 08, 2015 11:08 AM  
To: Thomas Turrin  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson  
Subject: RE: Ben's 2012 Gift Tax Return

Thank you!="/o:p>

Ada Clapp

Chief Legal Officer

Elysium Management LLC="/span>





This communication and any attachment is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its attachments and notify me immediately that you have received them in error. Thank you.

From: Thomas Turrin   
Sent: Thursday, January 08, 2015 10:56 AM  
To: Ada Clapp  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson  
Subject: RE: Ben's 2012 Gift Tax Return

Ada,=>

I think the response is fine as is. Will include cc to Ben on letter.

Rich is sending POA to ay...just got his email.

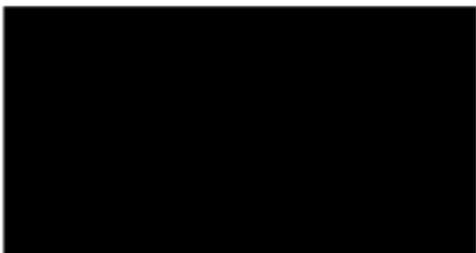
I will forward complete copy to you for your file.

Tom<=>

THOMAS TURRIN, CPA

Partner

Raich Ende Malter & Co. LLP





Website: [www.=em-co.com](http://www.rem-co.com) <<http://www.rem-co.com>>

From: Ada Clapp [redacted]  
Sent: Thursday, January 08, 2015 10:48 AM  
To: Thomas Turrin  
Cc: Halperin, Alan S; Richard Joslin; Eileen Alexanderson  
Subject: RE: Ben's 2012 Gift Tax Return

Hi Tom,

Just checking in to see if you would like any changes to the audit response letter (as a reminder I am out next week). Also, would you kindly add Ben as a "cc" to the letter. I would be grateful if you would also send me a copy of the final letter, with attachments for our files.

Do you now have the Form 2848?

Best regards,

Ada Clapp

Chief Legal Officer

Elysium Management LLC



This communication and any attachment is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its attachments and notify me immediately that you have received them in error. Thank you.

From: Ada Clapp  
Sent: Tuesday, January 06, 2015 11:09 AM  
To: CPA Thomas Turrin ()  
Cc: Halperin, Alan S  
Subject: Ben's 2012 Gift Tax Return  
Importance: High

Hi Tom,

Happy new year! We haven't spoken in a while and I hope that you have been well.

I just left you a voicemail regarding the audit of Ben's 2012 Gift Tax Return. Attached is a proposed response to Michael Shenker's most recent request for information. As you know, our reply is due by January 15th. Alan and I prepared the attached letter for your signature (that is, if you approve of it, of course). As you can see, the proposed reply is as brief as possible while still being responsive to Mr. Shenker's requests. Given the complex series of steps involved in the issuance of the \$5.12 million note, Alan and I are pretty certain Shenker will have additional questions and ask for additional documents. I just wanted to be sure that you were familiar with all the background.

I am available this week (but out of the country all next week), should you wish to discuss or to have me make changes to the letter. In my absence, please speak with Alan.

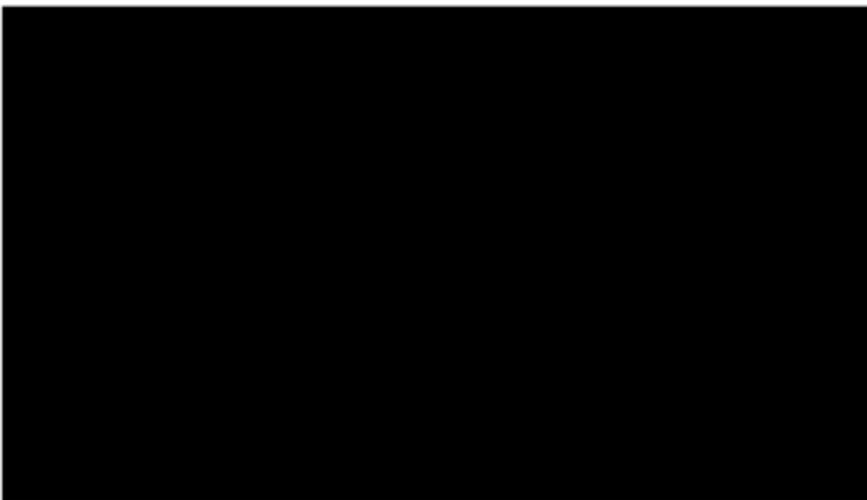
Rich J. is getting Ben to sign the IRS power of attorney in favor of you and Alan. I assume you will need to send that with the attached letter, so I have referenced it therein. Please follow up with Rich to obtain the 2848.

Thanks!

Ada Clapp

Chief Legal Officer

Elysium Management LLC



This communication and any attachment is for the intended recipient(s) only and may contain information that is privileged, confidential and/or proprietary. If you are not the intended recipient, you are hereby notified that further dissemination of this communication and its attachments is prohibited. Please delete all copies of this communication and its attachments and notify me immediately that you have received them in error. Thank you.

&nbsp;

**CONFIDENTIALITY STATEMENT:** The information contained in this electronic communication, including any and all attachments and enclosures, may be privileged and is strictly confidential, intended solely for the use of the person(s) identified above to receive this communication. If you are not the person(s) identified above to receive this communication, you are hereby notified that you may not disclose, print, copy, disseminate, or otherwise use the information contained herein. If you are an employee or agent of the person(s) identified above to receive this communication and, as such, you have been authorized to deliver this communication to such person(s), you may disclose, print, copy, disseminate, or otherwise use the information contained in this communication solely for the purpose of such delivery. Unauthorized interception and/or use of this communication are/is strictly prohibited and may

be punishable by law. If you have received this communication in error, please reply and notify the sender (only) of that fact and delete the communication, including any and all attachments and enclosures, from your computer or other electronic device on which you may have received this communication.