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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Sunday, November 22, 2015 11:14 AM  
**To:** A. de Rothschild-2

The \$150 million in American properties tied to the prime minister's stepson and to Mr. Low include a penthouse at the Time Warner Center at Columbus Circle in Manhattan purchased for \$30.55 million by a shell company connected to Mr. Low's family trust. Companies tied to Mr. Low's family have also purchased a \$39 million mansion on Oriole Drive in the Hollywood Hills in Los Angeles, the L'Ermitage Hotel in Beverly Hills and part of the Park Lane Hotel in New York. Through shell companies, Mr. Aziz purchased a \$33.5 million condominium at the Park Laurel on 63rd Street in Manhattan, a home in Beverly Hills known as the pyramid house for a gold pyramid in its garden, as well as other properties in the Los Angeles area.

The Park Laurel condo and the Beverly Hills home were owned by shell companies connected to Mr. Low's family before being transferred to shell companies tied to Mr. Aziz. Shell companies — trusts, limited liability companies and other entities — are commonly used in real estate for privacy, wealth transfer or shared ownership. They also make it difficult, however, for law enforcement authorities and others to discover the true owners of property.

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