

From: [REDACTED] >
To: Darren Indyke <[REDACTED]>
Subject: Re: issues for conference call
Date: Mon, 12 Aug 2013 16:41:42 +0000

great
On Aug 12, 2013, at 12:31 PM, Darren Indyke wrote:

FYI

DARREN K. INDYKE
DARREN K. INDYKE, PLLC
575 Lexington Avenue, 4th Floor
New York, New York 10022
Telephone: (212) 971-1314
Telecopier: (646) 350-0378
Mobile: [REDACTED]
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Begin forwarded message:

From: Gina Bryan <[REDACTED]>
Date: August 12, 2013 11:55:41 AM EDT
To: Erika Kellerhals <[REDACTED]>, "Dlugash, Alan" <[REDACTED]>
Cc: "Darren K. Indyke ([REDACTED])" <[REDACTED]>, Richard Kahn <[REDACTED]>, "Guzman, Marylyn" <[REDACTED]>
Subject: RE: issues for conference call

Good Morning.

Friday at 11:00am EST is fine.

Please confirm.

Thank you.
Gina

<image001.jpg>

GINA M. BRYAN
OFFICE MANAGER

9100 PORT OF SALE MALL, STE 15
ST THOMAS, VI 00802-3602

Office: 340.779.2564
Fax: 888.316.9269

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From: Erika Kellerhals
Sent: Monday, August 12, 2013 11:39 AM
To: Dlugash, Alan
Cc: Darren K. Indyke ([REDACTED]); Richard Kahn; Guzman, Marylyn; Gina Bryan
Subject: Re: issues for conference call

I'll be unavailable for the next few hours so please coordinate with my assistant Gina at [REDACTED] or by phone with what works for you. 340 779. 2564.

Sent from my iPhone

On Aug 12, 2013, at 11:32 AM, "Dlugash, Alan" <[REDACTED]> wrote:

Erika,

Unfortunately I am not available from 10AM – 4PM tomorrow (Tuesday), and I leave Wednesday at 1:45 PM for Panama where I'll be through Monday. I am OK with trying to call in from Panama Thursday or Friday at 11AM, but the calls are not always reliable. What is your preference?

Alan

Please note my new mailing address:

Alan J. Dlugash

Marks Paneth & Shron LLP
685 Third Avenue, New York, NY, 10017
P. 646 571 2424 F. 212-503-6359 C. [REDACTED]
E. [REDACTED]
<image001.gif>

From: Erika Kellerhals [mailto:[REDACTED]]
Sent: Monday, August 12, 2013 6:40 AM
To: Dlugash, Alan
Cc: Darren K. Indyke ([REDACTED]); Richard Kahn
Subject: Re: issues for conference call

Alan,

Thank you for your email. I am happy to address all of the issues you noted below – however – I now find myself in the situation where I learned last night that I have to fly to the states this morning. Is it possible for us to reschedule the call for either tomorrow at noon or Thursday between 9 and 12 or Friday between 9 and 1:30.

I apologize for the last minute notice – but I only just learned that I would have to leave this am.

Please advise.

Erika A. Kellerhals
Member

<image002.jpg>

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From: <Dlugash>, Alan <[REDACTED]>
Date: Monday, August 12, 2013 12:04 AM
To: Erika Kellerhals <[REDACTED]>
Cc: 'Darren Indyke' <[REDACTED]>
Subject: issues for conference call

Dear Erika,

I am very much looking forward to our call Monday at noon. As I am still in the familiarization process with STC and the related personal tax issues, I am hoping to learn much from the call and anticipate that we can complement each other with issues going forward.

To assist with the call, I have listed below some issues that I hope we can cover in an overview level to help me along with USVI issues. I will also be glad to provide you with assistance in any area that you think I can help with.

- 1) Conditions related to USVI benefits, including concepts of 90% tax exemption, separate interest and dividend tax exemption, nature of business required to be conducted, sourcing of income issues, requirement of clients outside USVI, etc.
- 2) Complications related to the mirror concept of taxation, including possible issues relating to:
 - a) LLC's
 - b) trusts, including grantor trusts
 - c) concept of nominee

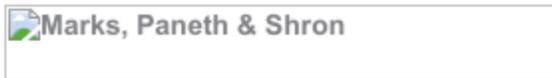
- d) meaning of "foreign"
- e) Private Foundation and Not-for Profit entities
- 3) USVI taxing authority guidance, assistance, letter rulings, etc.
- 4) US state taxation issues
- 5) C corporation issues

I would also like to know of any issues and concepts of which you think I should be aware.

Alan

Alan J. Dlugash

Marks Paneth & Shron LLP
685 Third Avenue, New York, NY, 10017
P. 646-571-2424 F. 212-503-6359 C. [REDACTED]
E. [REDACTED]



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