

**From:** "Fenn, Patrick" <[REDACTED]>  
**To:** jeffrey E. <jeevacation@gmail.com>  
**CC:** Melanie Spinella <[REDACTED]>  
**Subject:** Re: privileged  
**Date:** Fri, 26 Aug 2016 12:51:17 +0000

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Speaking with Suzanne Wong at 1130 to confirm no surprises.

**Patrick B. Fenn**  
**AKIN GUMP STRAUSS HAUER & FELD LLP**

Direct: [REDACTED]

On Aug 26, 2016, at 8:44 AM, jeffrey E. <jeevacation@gmail.com> wrote:

first we must make sure that there is no tax difference.. so returns must be reviewed.

On Fri, Aug 26, 2016 at 8:27 AM, Fenn, Patrick <[REDACTED]> wrote:

No upside.

**Patrick B. Fenn**  
**AKIN GUMP STRAUSS HAUER & FELD LLP**

Direct: [REDACTED]

On Aug 26, 2016, at 8:05 AM, jeffrey E. <jeevacation@gmail.com> wrote:

i can be convinced. . though I prefer 3 years . only. . with a wait and see.

On Fri, Aug 26, 2016 at 8:02 AM, Fenn, Patrick <[REDACTED]> wrote:

Jeffrey, agree with this. But I don't see the benefit of not covering all the years back to 2007 given the stakes. That's only two more years of disclosure. Discuss at 11. Thanks

**Patrick B. Fenn**  
**AKIN GUMP STRAUSS HAUER & FELD LLP**

Direct: [REDACTED]

On Aug 26, 2016, at 7:11 AM, jeffrey E. <jeevacation@gmail.com> wrote:

I can do call with both of you anytime before 11.. solution is easy, the only question is how far back . I have filed 8865 for leon since 13. . however they now appear to be inaccurate. but filed. statutes running. . mark and josh, have open statutes . -no filing however IRS has a policy not to go back beyond 6 yrs in general. . IRS program for just this purpose delinquent international disclosures. is

easy. the only questiion I have is do josh and mark file 3 years or 6 years. . of course filed along with the explanation from accounting for reasonableness. . if they file 3 yrs leon will not amend, if they file 6 leon will amend 10-12. I dont think the finger pointing for apollo deloitte , PWC is useful.

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