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To: "[REDACTED]" <[REDACTED]>

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Subject: FW: CONFIDENTIAL - possible sale of work of art

Date: Sun, 08 Sep 2013 19:12:30 +0000

Attachments: ATT48942.PDF

Dear Mort

see attached general calculation 1. donation of art to a public museum, 2. donation of art to a private foundation vs.. 3. the sale of the art.

My recommendation is that you immediately set up a Delaware private foundation, donate the Rothko to it and sell the Rothko at public auction. This will generate the maximum amount available to satisfy now various charitable pledges. I can create the foundation have it set up within 48 hours from the time you give me the name

(MBZ Foundation ?maybe) , the IRS ruling which could take 90 days or more is retroactive to the date of incorporation.

The time pressure is to negotiate the best deal for you so we can meet the publication and publicity deadlines..

Please review, I am currently in the office and always available on my cell at 917 331-2571. I look forward to working with you and, of course, visiting your apartment to see the art. I will wait to hear from you before doing anything. I need the catalogue raisonne number for the Rothko asap , and let me know if you are considering selling anything else.

all the best

ralph

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