

From: "Farkas, Andrew L." <[REDACTED]>

To: "jeevacation@gmail.com" <jeevacation@gmail.com>

Subject: Advice

Date: Mon, 02 Dec 2013 20:13:59 +0000

I have received this from our friend Amanda:

"We have unofficially concluded that sales tax applies to this transfer into your trust. But, you might be able to claim a resale exclusion. When did you purchase the sculpture? Did you pay sales tax at the time of purchase? Did you intend to transfer the artwork into the trust at the time of purchase?"

How shall I respond?

This message, and any attachments hereto, is confidential and intended exclusively for the use of the individual or entity to whom it is addressed. This communication may contain information that is confidential, proprietary, privileged, subject to a confidentiality and/or non-disclosure agreement, or otherwise exempt or protected from disclosure (either by contract or under applicable law). If you are not the intended recipient, you are hereby notified that printing, retaining, reproducing, copying, disclosing, disseminating or using this message or any information contained herein (including any reliance thereon) is strictly prohibited. If you have received this message in error, please contact the sender immediately and destroy the message (including any attachments) and any copies in their entirety, whether in electronic or hard copy format. Nothing contained in this e-mail shall be considered a legally binding agreement, amendment or modification of any agreement with Island Capital Group LLC or any of its affiliates, each of which requires a fully executed agreement to be received by Island Capital Group LLC or such affiliate.