

**From:** "jeffrey E." <jeevacation@gmail.com>  
**To:** Alan Dlugash <[REDACTED]>  
**Subject:** Re: Audit Document Request, Part 2  
**Date:** Fri, 20 Oct 2017 15:06:13 +0000

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tell him that you would like to see them BEFORE they are sent . and see them in final form. thans copy anas

On Fri, Oct 20, 2017 at 10:52 AM, <[REDACTED]> wrote:

The second email, indicating that the CPA will be forwarding the balance of the information.

Alan J Dlugash  
Alan J Dlugash LLC

[REDACTED]  
New York, NY. 10017

P: [REDACTED] C: [REDACTED]  
[REDACTED]

Begin forwarded message:

**From:** Anastasiya Siro <[REDACTED]>  
**Date:** October 20, 2017 at 10:45:47 AM EDT  
**To:** [REDACTED]  
**Subject:** Fwd: Audit Document Request, Part 2

Begin forwarded message:

**From:** Jon Tomlinson <[REDACTED]>  
**Subject:** Re: Audit Document Request, Part 2  
**Date:** October 20, 2017 at 10:43:20 AM EDT  
**To:** Anastasiya Siroochenko <[REDACTED]>

Additional explanations **below in red:**

2 - Art Fabrication Purchases - provided the 2 invoices that comprised the \$68,112.13. **Please see attached two art fabrication invoices along with a statement that I created: (1) Invoice #200114 from Illuminated Matter totaling \$20,000, (2) Invoice #141017 from Illuminated Matter totaling \$64,134.97, (3) a statement I created in relation to Invoice #141017 that documents all payments made toward it. Please note that only \$48,112.13 was paid toward Invoice #141017 as the covers referenced on the invoice (totaling \$16,022.84) had yet to be finished. So: \$48,112.13 (Invoice #141017) + \$20,000 (#Invoice #200114) = \$68,112.13 (the total for Artwork Fabrication).**

2 - Purchases — explained that the revenue for client invoice #140011 (attached) was recorded in 2014 so related artwork purchases (from Carolina Nitsch) were also accrued in 2014. We use accrual based accounting, not cash. **No documents were provided, just this explanation.**

3 - Travel expenses - lodging — provided related receipts from the Hotel Vozdushny Express, the Sandy Lane (Barbados) the Delano (Miami) and the Ritz Carlton (Miami). Also provided 2014 Miami Basel Fair Guide: [REDACTED] i do not have copies of these hotel invoices on my computer to send as they are all at the CPA's office along with all of the other 2014 records. They are at the CPA's office because at one point the auditor was there to review all paper documents.

3 - Travel expenses - taxi — provided paper taxi receipts that we had, provided AS 2014 work calendar. There are hundreds of paper taxi receipts at the CPA's office (most of them have nothing written on them). The auditor has seen those. The CPA also has a copy of Anastasiya's 2014 work calendar. I don't have a copy of this with me, but Anastasiya can print it and send it.

The CPA will be either faxing or FedExing the documents I pulled together. I've asked him to also provide to me a copy of any cover letter that will be accompanying these.

On Oct 20, 2017, at 9:09 AM, Anastasiya Siro <[REDACTED]> wrote:

Can you answer please  
Regards,

Anastasiya Siro

Begin forwarded message:

**From:** [REDACTED]  
**Date:** October 20, 2017 at 1:36:25 AM EDT  
**To:** Anastasiya Siro <[REDACTED]>  
**Subject: Re: Audit Document Request**

Thank you, though I'm not understanding what exactly is being provided to the auditor, and how it is being sent.

Jon's email describes what is being provided, but will it be put in a letter with the documents included? Also, the attachments only include support for the first two items (gross receipts and commissions), but not for the art fabrication purchases, the art purchases, or receipts for the travel expenses.

Could you please provide me with a copy of the full package that is being prepared to be sent to the auditor.

Thank you.

Alan

Alan J Dlugash  
Alan J Dlugash LLC

[REDACTED]  
New York, NY. 10017

P: [REDACTED] C: [REDACTED]  
[REDACTED]

On Oct 19, 2017, at 6:25 PM, Anastasiya Siro <[REDACTED]> wrote:

Please find below  
Thank you!

Regards,

Anastasiya Siro

Begin forwarded message:

**From:** Jon Tomlinson <[REDACTED]>  
**Date:** October 19, 2017 at 6:01:49 PM EDT  
**To:** Anastasiya Siroochenko <[REDACTED]>  
**Subject: Audit Document Request**

Document request from auditor attached. Here's what I provided in response:

1 - Gross Receipts — provided copy of NY State Sales Tax payment that included the \$15,303 mentioned (attached). Explained that we pay our sales tax on a quarterly basis so the sales tax collected from 12/1/2014 - 2/28/2015 was paid with quarterly NY sales tax return on 3/20/15.

1 - Commission - provided 12/2013 bank statement that showed \$75k advance commission payment (attached).

2 - Art Fabrication Purchases - provided the 2 invoices that comprised the \$68,112.13

2 - Purchases — explained that the revenue for client invoice #140011 (attached) was recorded in 2014 so related artwork purchases (from Carolina Nitsch) were also accrued in 2014. We use accrual based accounting, not cash.

3 - Travel expenses - lodging — provided related receipts from the Hotel Vozdushny Express, the Sandy Lane (Barbados) the Delano (Miami) and the Ritz Carlton (Miami). Also provided 2014 Miami Basel Fair Guide: <http://www.miaminewtimes.com/arts/art-basel-miami-beach-2014-fairs-guide-6505368>

3 - Travel expenses - taxi — provided paper taxi receipts that we had, provided AS 2014 work calendar

<Invoice\_140011\_Black.pdf>

<Sublime Sales Tax payment ending 02282015 .pdf>

<fax-186374070.pdf>

<Sublime Dec 2013 Bank Statement.pdf>

<Siroochenko Travel v2.pdf>

<Art Basel Miami Beach 2014 Fairs Guide | Miami New Times.pdf>

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please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE

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