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To: Melanie Spinella <[REDACTED]>

Subject: Fwd:

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Leon, Congragulations on biting the bullet. at least 18 months late , but I m encouraged and glad for you. When you interviewed Brad two years ago you asked that i not tell him what a disaster lay before him. what would you like me to tell Barry?

There is a HUGE amount of work to be done in the next 9 -12 months. mostly the exact same work that i outlined in my email of 2 years ago. now complicated by years of mess on top. (you can send it again if you like). Brad wechsler was never up to the task . sorry, I realize I have been saying the very same thing for a long time. he was a not a step up from Eileen but a step sideways. in the beginning there was Eileen and Tom and Ralph Lerner. all your hand picks. then brad. john, Joe. . joslin was chosen from a pool of 2 people. each that would be limited by a salary of 250k. (yes i personally augmented his comp in order to get him) I did say hire both Lisa to do the bookkeeping and joslin tax, He complained for over a year , re his direction by eileen and ada , and then brad. His breakdown was not a surprise after months and moths of warnings. Though disabled, he ran your office this year. with john and joe. He ran amok, and as i told you he rarely failed to remind me in our conversations that you told him that he works for you and not for me and that brad needs to pays him .

. Asking me who to hire , estate attny tax people etc. :

I have taken heat for years over the fact that i gave you no more than carlyns name, . no follow up questions no interactions , not even one single question asked of me re her work. (that was Eileen _) but somehow carlyns fuck up was my doing. . when i told you that i thought Eileen wasn't up to the task, you bellowed that i was talking out of both sides of my mouth. . You told me this year , that by trying to protect you from crazy joslin, I had in essence fired him and it was my responsibility to do his work. it then turns out that he didn't consider himself fired at all he just received less money. and continued to make a really dangerous mess. . Joshn castrucci, in your eyes , was also my doing , though email after email said , I take no responsibility for him,and iYOU SHOULD NOT HIRE HIM .!!! , , your response was that was my opinion was only because i didn't trust him. then to add insult to injury last jan you told me he was gone. however he too is still there, and a waste of money and space.

My time is complicated by Donald's potentially eviscerating any reason for anyone to use the foreign funds repatriation plan that i had put together. . however as you are aware I have some decisions to make re my time allocation in the next year or two. so at least for a few weeks I am unable to commit much time and make any future plans to guide you in the redoing of your procrastination produced mess.

That being said , the tasks at hand are the following.

You have a bomb of colored string that your retarded children have formed , It has to be very carefully unwound , even the substitution of Barry for your next trustee, needs a careful focus on procedure.s It would be much preferable if Wechsler was not his replacement. do you have any person you trust ??? . I am concerned re brad taking barrys place re XXXX. In the beginning Barry will need to find and learn ACCURATE . org charts. books , balance sheets . trust valuations. are all a part. Barry will need 2 months to just get his arm around what is there , this is before any needed modifications.,

a way overdue re- fresh of your estate plan . . clats , trust. partnerships. grats. llcs. bank accounts , filing requirements. etc. the long awaited review of the brh tra and shareholders agreement to see how they fit into new plan. . " XXXXX" planning. art partnership engagement .. , airplane re-do. , buying another. . ? boat sale , Miami sale. . TRADING ACCOUNTS. . three years over due. . an accounting system. fire john .. joslin stays for a year. or so. so does tom and . except for heather everyone should be replaced with new. . Sell Artspace and shut down regan arts. . rationalize. cash flow reporting. cash mgmt. stock sales. sec irs. gaming. foreign reporting. the 8865 mess will take months to review now . . you CANNOT file unreviewed audited documents. . CANNOT!!! this will be very detailed work. . a self inflicted wound - all avoidable if

professionals had been in place to limit or contain it. . . you will need 3 new hires as there is no one in your office that is truly an A player. I have great hope in Barry as you know. He will need to be trained. note ; One year is my guesstimate After 4 years of telling you , that you could do better than Halperin, : im glad that you now are willing to follow Barry's advice . I take no offense , in fact I take comfort in the fact that after only one conversation with Barry you are now convinced to make that change . will take a year or more.

I expect as a friend you will understand that

I will no longer , not even for one day , work on your affairs . without the compensation that is long overdue. . your unilateral idea of after care , not imposed on any other professional , except me, not Paul Weiss ,(caesars alone , a direct screw up on their part) Tom, Akin, , no one. needs to end. . you and I had previously agreed no more of that , and this after you decided not to pay me per our agreement. to be fair I can not say im surprised as you have email after email , stating that , if you save a great deal of money, you wont want to pay , so limit it to 40m per year. - water under the bridge

If I can find the time to work , on your project , which is not by any means certain as I have said , I hope you understand that it now will have to be under my standard terms and conditions. and well documented so as to avoid any more of the he said she said. I never want to have any more uncomfortable money moments with you , I find it very distasteful. . so to be clear , my terms are as follows . I will only work for the usual 40 million per year. It needs to be paid, 25 million upon signing an agreement . 5 million every 2 months thereafter for 6 months ie March May June . this can begin if i am able in January. I will immediately stop work , if the payment is not received. If you want me to work this year until Jan 15 , it will be 10 million. paid upfront. after one year you will be left with a new estate plan a running office. staffed with professionals overseen by Barry. (hallelujah) a tax plan . and an investment that returns more than any painting you could possible own. . no agreement - no work. however - I of course will talk to Barry for the hour that i promised , and take your guidance as to what I should say.

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