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To: jeffrey E. <jeevacation@gmail.com>

Subject: memo - art partnership questions

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Attachments: Memo_-_Art_Partnership_Questions_pdf.pdf

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Jeffrey,

The attached memo addresses the basic questions you posed on the phone last week. I also discussed the tax status of the art partnership during Leon's life and what happens at his death. Let me know if you have further questions. I'm available to discuss later today.

I happen to be at the AICPA High Net Worth tax conference in Las Vegas today and tomorrow. My cell number is below if you need me.

Best,

Tom

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