

**From:** Richard Joslin <[REDACTED]>

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

**Subject:** Fwd: FBARS -- IN PORTAL

**Date:** Thu, 26 Jun 2014 23:21:17 +0000

**Inline-Images:** image001.png; image002.jpg; image003.jpg

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Research on FBAR: only PLB LLC (or first US LLC) needs to file. Confirmed with MWE - they had authored article on trust FBAR issues. No need for trust or LDB to file.

I need to track down the info on Phaidon Global LLC, JMWT Acquisition LLP, JMWT Manager LLC to see which is US entity. This entity would file.

Begin forwarded message:

**From:** Thomas Turrin <[REDACTED]>

**Date:** June 26, 2014 at 4:34:08 PM EDT

**To:** Richard Joslin <[REDACTED]>, Richard D'Agostino <[REDACTED]>

**Cc:** Abel Goce <[REDACTED]>, Eileen Alexanderson <[REDACTED]>, Ada Clapp <[REDACTED]>

**Subject:** RE: FBARS -- IN PORTAL

but she is a trustee of the trust.

**THOMAS TURRIN, CPA**

Partner

**Raich Ende Malter & Co. LLP**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

Email: [REDACTED]

Website: [www.rem-co.com](http://www.rem-co.com)

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**From:** Richard Joslin [[mailto:\[REDACTED\]](mailto:[REDACTED])]

**Sent:** Thursday, June 26, 2014 4:33 PM

**To:** Thomas Turrin; Richard D'Agostino

**Cc:** Abel Goce; Eileen Alexanderson; Ada Clapp

**Subject:** RE: FBARS -- IN PORTAL

Leon is the grantor of the 1997 trust (not Debra) under Sec 671. I think her name s/b removed from this filing.

EFTA01193661

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**From:** Thomas Turrin [mailto: [REDACTED]]  
**Sent:** Thursday, June 26, 2014 3:21 PM  
**To:** Richard D'Agostino  
**Cc:** Abel Goce; Richard Joslin  
**Subject:** FBARS -- IN PORTAL  
**Importance:** High

Rich,

I posted all FBARS to the Leon D. & Debra Black portal.

There are three sets of FBAR's:

1. Leon & Debra (joint) – Leon is Grantor of the 97 Family Trust and Debra is one of the trustees of the 97 Trust.
2. Black Family 1997 Trust – Owns more than 50% interest in PLB LLC (any trustee can sign)
3. PLB LLC -- first tier US entity owning (controlling interest) in Phaidon entities. Even though a disregarded entity, must file FBAR.  
(Eileen signed last year as a "manager" of PLB LLC)

Included with each of the above is e-file authorization and instruction sheet.

Once the FBAR's are approved for filing, the authorized signers should sign the e-file authorizations and return signed authorizations to us.

We also posted the excel worksheet schedule of all the accounts. Let us know if you have any questions.

Best,

Tom

**THOMAS TURRIN, CPA**  
**Partner**  
**Raich Ende Malter & Co. LLP**

[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]  
[REDACTED]



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