
From: Richard Joslin [REDACTED]
Sent: Wednesday, September 17, 2014 2:48 PM
To: jeffrey E.
Subject: FW: here is the Elkins Tax Court opinion

I was discussing with Heather if taking a discount on charity contribution of partially owned art might help be consistent with future arguments on art discounts. Also query if we have art owned as tenants in common.

From: Heather Gray
Sent: Wednesday, September 17, 2014 10:18 AM
To: Richard Joslin
Subject: here is the Elkins Tax Court opinion

<http://www.ustaxcourt.gov/InOpHistoric/estofelkins.TC=WPD.pdf>
<<http://www.ustaxcourt.gov/InOpHistoric/es=ofelkins.TC.WPD.pdf>>

Heather Gray

Elysium Management LLC

445 Park Avenue

Suite 1401

New York, New York 10022

[REDACTED]