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**From:** Barry J. Cohen <[REDACTED]>  
**Sent:** Friday, April 28, 2017 2:57 PM  
**To:** Leon Black; jeffrey E.  
**Cc:** Brad Wechsler  
**Subject:** 2012 Reconciliation

We mentioned to you that we had an approach to reconciliation, but there was a difference of opinion whether the numbers used came exclusively from the 2012 return that was filed with the IRS. Tom is insisting that this is the case. For some bizarre reason, the client copy of the return we were seeing was different from the copy actually filed (mainly in form), and this resulted in the conclusion.

We won't have a reconciliation package to show you until Monday, but we are hoping that we can soon show you some sample pages that will convey to you our approach. Our approach is to start with the BRH K-1 numbers that the IRS sent in its notice and show that numbers on the return foot to those K-1 numbers.<p>

Barry J. Cohen =|

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