
From: Halperin, Alan S <[REDACTED]>
Sent: Saturday, February 20, 2016 10:57 PM
To: jeffrey E.
Subject: Re:

Before contribution to charity, a principal can exchange AOG units for AGM shares in a tax free exchange. After the contribution, charity can sell. Under current TRA, there is no TRA payments associated with the foregoing steps. Alan S. Halperin | Partner Paul, Weiss, Rifkind, Wharton & Garrison =LP

[REDACTED] | New York, NY 10019-6064
[REDACTED] (Direct Phone) | [REDACTED] (Direct Fax) [REDACTED] | www.paulweiss.com

From: jeffrey E.
Sent: Saturday, February 20, 2016 3:48 PM
To: Halperin, Alan S
Subject: Re:

tax free exchange, is that the same as donating the stock to charity. . if the charity sells the stock = what happens to the step up

On Sat, Feb 20, 2016 at 11:25 PM, Halperin, Alan S <[REDACTED]> wrote:

Under TRA, no TRA rights are triggered in connection with a tax-free exchange. Alan

Alan S. Halperin | Partner
Paul, Weiss, Rifkind, Wharton & Garrison =LP

[REDACTED] | New York, NY 10019-6064

[REDACTED] (Direct Phone) | [REDACTED]

[REDACTED] (Direct Fax)

[REDACTED] | www.paulweiss.com

<<http://www.paulweiss.com>>

From: jeffrey E.
Sent: Saturday, February 20, 2016 2:04 PM
To: Halperin, Alan S
Subject:

what happened to rowens tra when he donated the shares in May of 14

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of

JEE

Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to jeevacation@gmail.com <<mailto:jeevacation@gmail.com>> , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

This message is intended only for the use of the Addressee and may contain information that is privileged and confidential. If you are not the intended recipient, you are hereby notified that any dissemination of this communication is strictly prohibited. If you have received this communication in error, please erase all copies of the message and its attachments and notify us immediately.

--

please note

The information contained in this communication is confidential, may be attorney-client privileged, may constitute inside information, and is intended only for the use of the addressee. It is the property of JEE. Unauthorized use, disclosure or copying of this communication or any part thereof is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by return e-mail or by e-mail to jeevacation@gmail.com <<mailto:jeevacation@gmail.com>> , and destroy this communication and all copies thereof, including all attachments. copyright -all rights reserved

date-last-viewed 0 date-received 1456009021 flags 8590195717 gmail-label-ids 5 18 remote-id 589384