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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, October 3, 2016 6:52 AM  
**To:** Halperin, Alan S  
**Subject:** Re: Executive Summary and Estate Tax

landed in new york, no time difference now  
=<div>

On Sun, Oct=2, 2016 at 10:02 PM, Halperin, Alan S [REDACTED] &=t; wrote:

Hi Jeffrey. I have been revising the materials. I am attaching the revised =xecutive summary and estate administration time line. I suspect you do not=need the back-up calculations. However, separately, I will send you the CL=T analysis.

What is the time difference?

Th=nks. Alan

Alan S. Halperin | Partner  
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