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**From:** Thomas Turrin <[REDACTED]>  
**Sent:** Thursday, April 21, 2016 1:40 PM  
**To:** jeffrey E.  
**Subject:** FW: STATUS OF 2013 GRATS

Jeffrey,

Below is email chain w=th Rich J.....about status of 2013 grats.

According Rich Joslin,=the grats failed and the corpus reverted to Leon.

The auditor is asking =or documentation of the annuity payments.....the annuity payments=/o:p>

called for turned out =o be greater than corpus....see his response below.<=p>

I will look at the dis=ount factors from other years later today. I'm at a client unt=l later this afternoon.

Tom<=p>

**From:** Richard =oslin [mailto:[REDACTED]]  
**Sent:** Monday, April 04, 2016 5:50 PM  
**To:** Thomas Turrin  
**Subject:** RE: STATUS OF 2013 GRATS

The annuity payment=due to LDB was far in excess of the GRAT corpus. So all GRAT corpus went t= LDB, zero to APO 1

</=pan>

**From:** Thomas Turrin [mailto:[REDACTED]<mailto:[REDACTED]> ]  
**Sent:** Monday, April 04, 2016 5:48 PM  
**To:** Richard Joslin <[REDACTED]> <mailto:[REDACTED]>  
**Cc:** Brad Wechsler <[REDACTED]> <mailto:[REDACTED]> >; John Castrucci <[REDACTED]>  
<mailto:[REDACTED]>  
**Subject:** RE: STATUS OF 2013 GRATS

did the grat assets (p=incipal) then revert to Leon?

From: Richard Joslin [mailto:[REDACTED]]  
Sent: Monday, April 04, 2016 5:42 PM  
To: Thomas Turrin  
Cc: Brad Wechsler; John Castrucci  
Subject: RE: STATUS OF 2013 GRATS <mailto:[REDACTED]>

Correct. The annuity amount was greater than the assets distributed – these GRATs failed

From: Thomas Turrin [mailto:[REDACTED]]  
Sent: Monday, April 04, 2016 5:40 PM  
To: Richard Joslin <mailto:[REDACTED]>  
Cc: Brad Wechsler <mailto:[REDACTED]>; John Castrucci <mailto:[REDACTED]>  
Subject: STATUS OF 2013 GRATS

Rich,

Just a note ...so we are all on the same page with respect to GRAT terminations:

For 2015, there were TWO GRATS that terminated:

1. APO1 GRAT #2 – formed 12-04-2013 – the assets at termination were to pour over to the APO1 Agreement.

I saw your requests for the 2015 grat calculation= ....much appreciated.

Tom

THOMAS TURRIN, CPA

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