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**From:** Richard Joslin <[REDACTED]>  
**Sent:** Tuesday, April 12, 2016 4:03 PM  
**To:** jeffrey E.; Richard Kahn  
**Cc:** Brad Wechsler; John Castrucci; Thomas Turrin  
**Subject:** RE: Noel Calb LLC

Password: =ee2016

From: Richard Joslin  
Sent: Tuesday, April 12, 2016 12:03 PM  
To: 'jeffrey E.' <jeevacation@gmail.com>; 'Richard Kahn' <[REDACTED]>  
Cc: Brad Wechsler <[REDACTED]>; John Castrucci <[REDACTED]>; 'Thomas Turrin' <[REDACTED]>  
<[REDACTED]>  
Subject: Noel Calb LLC

Attached is partnership =ax return FY 2015 for Noel Calb LLC.

The draft return has bee= prepared based on preliminary valuations of art provided by the dealers.&=bsp; The art is currently under valuation review by Christie's who a=e likely to provide in next 60 days. One thought is to file the return with the current valuation estimates and update subs=quent year with updated valuation. Another thought is to file an ext=nsion and file return in 60-75 days and use Christie's valuations

Password to follow in se=arate email.

Return will be filed ele=tronically.

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