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**Sent:** Sunday, December 13, 2015 10:33 AM  
**To:** Alan S Halperin; Richard J Bronstein

lets assume the art in the name of the trust is divided into 2 equal interests. a co tenancy agreement entered into by each child and debra get a 20 percent interest. on debras death her interest passes to leon. I see no sales tax. =A0 and on her death use allowed by leon a holder of a 1/2 interest? . issues arise on right to sell? , =C2 issues on purchase and use tax?

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=A0 please note

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