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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Saturday, September 26, 2015 11:38 AM  
**To:** Halperin, Alan S  
**Subject:** Re:

[REDACTED]

<=iv class="gmail\_quote">On Sat, Sep 26, 2015 at 6:51 AM, Halperin, Alan S=<[REDACTED]>  
<mailto:[REDACTED]> > wrote:

The annuity payment must be paid within the specified window (that is withi= 105 days of the anniversary date or calendar year). There is no express a=thority of how to apply this rule (providing administrative convenience) w=en the annuity is payable multiple times a year.

Alan S. Halperin | Partner  
Paul, Weiss, Rifkind, Wharton & Garrison =LP  
1285 Avenue of the Americas | New York,=C2 NY 10019-6064  
[REDACTED]  
[REDACTED]

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

From: jeffrey E.  
Sent: Saturday, September 26, 2015 6:45 AM  
To: Halperin, Alan S  
Subject: Re:

why is not semi annual payments with the last paymen= on the anniversary date qualify, it was only the choice of an=versary or tax year?

On Sat, Sep 26, 2015 at 6:41 AM, Halperin, Alan = <[REDACTED]>  
<mailto:[REDACTED]> > wrote:

An annuity paid on the anniversary date is an annual annuity (and probably =he last annuity payment on other types of payment schedules).

Alan S. Halperin | Partner  
Paul, Weiss, Rifkind, Wharton & Garrison =LP  
1285 Avenue of the Americas | New York,=C2 NY 10019-6064  
[REDACTED]  
[REDACTED]

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

From: jeffrey E.  
Sent: Saturday, September 26, 2015 1:09 AM  
To: Halperin, Alan S

Subject:

<https://www.law.cornell.edu/cfr/text/26/25.2702-3>  
<<https://www.law.cornell.edu/cfr/text/26/25.2702-3>> =C2 i only see the limitation of the 105 day look back to be based on anniversary date. i dont see the annual min req that you mentioned.

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