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**From:** Barry J. Cohen [REDACTED]  
**Sent:** Wednesday, December 20, 2017 3:17 PM  
**To:** Jeffrey E.; Melanie Spinella  
**Subject:** RE:

We are prepaying all 2017 estimated income taxes.

From: Jeffrey E. [mailto:jeevacation@gmail.com]  
Sent: Wednesday, December 20, 2017 6:28 AM  
To: Barry J. Cohen [REDACTED]; Melanie Spinella [REDACTED]  
Subject:

look at prepay property tax . ? first quarter estimate. ( its not a prepayment ) . can you make boat loss this year. ?  
do you need a back to back with me. i close money refunded if im undable to sell by feb? etc .

anyway to get phaidon out of foreign? send heather to albany to negotiate sales tax. ?

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please note

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