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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Monday, September 18, 2017 12:53 PM  
**To:** Barry J. Cohen  
**Subject:** Re: Art valuation date

for the entire year last year - the entire year there were a total of 400 pieces. for approx 500 million. they only meet twice a year. .

On Mon, Sep 18, 2017 at 8:50 AM, Barry J. Cohen <[REDACTED] <mailto:[REDACTED]> wrote:

Did I understand you to say that art is not eligible for the alternative valuation date (6 months after death) and must be valued on the date of death? I thought that we had the option to value it at (a) date of death, (b) 6 months after or (c) at the sale price if sold within 6 months after death.

Barry J. Cohen =A0|

Elysium Management,=LLC |

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[REDACTED] <mailto:[REDACTED]>

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=A0 please note

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