

---

**From:** Richard Kahn <[REDACTED]>  
**Sent:** Friday, November 6, 2015 9:10 PM  
**To:** jeffrey E.  
**Attachments:** SHBRK Scann15110616392.pdf; Untitled attachment 00403.htm

i prepared a summary of your days analysis for past 3 years =long with projections for remainder of 2015 and 2016 it =ppears for 2016 with extra 30 days or 3 year test your USVI days can be =n 155-165 range

attached is link to Erika article which give details on how =extra 30 days can be used

<http://www.kellfer.com/blog/2015/09/08/for-many-taxpayers-treas=rys-proposed-easing-of-the-territorial-durational-residency-rules-is-only=about-half-as-generous-as-it-appears/>

Richard Kahn  
HBRK Associates Inc.  
575 Lexington =venue 4th Floor  
New York, NY 10022  
[REDACTED]  
[REDACTED]

Begin forwarded message:

From: =/b>kmbizhub@hbrkassociates.com  
Subject: =/b>Message from =MBT\_C253  
Date: =/b>November 6, 2015 at 3:39:56 PM =ST  
To: =/b>[REDACTED]  
Reply-To: =/b>[REDACTED]

=