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**From:** Halperin, Alan S [REDACTED]  
**Sent:** Saturday, September 26, 2015 3:16 PM  
**To:** jeffrey E.  
**Subject:** Re:

I was not available earlier. I am available now (11:15), 4 and tomorrow morning. Alan

Alan S. Halperin | Partner  
Paul, Weiss, Rifkind, Wharton & Garrison =LP  
1285 Avenue of the Americas | New York, NY 10019-6064  
[REDACTED] (Direct Phone) [REDACTED] (Direct Fax) [REDACTED] | [www.paulweiss.com](http://www.paulweiss.com)  
From: jeffrey E.  
Sent: Saturday, September 26, 2015 7:38 AM  
To: Halperin, Alan S  
Subject: Re:

[REDACTED]

On Sat, Sep 26, 2015 at 6:51 AM, Halperin, Alan = [REDACTED] <mailto:[REDACTED]> wrote:

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

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<<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 payment on the anniversary date qualify, it was only the choice of anniversary 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 the last annuity payment on other types of payment schedules).

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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>> =nbsp; 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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