

**To:** Rich Kahn! [REDACTED]  
**From:** [REDACTED]  
**Sent:** Wed 1/31/2018 12:30:52 PM  
**Subject:** Fwd: Next

Would you like to call jeffrey with Gary on the line? (His response is Odd considering he offered to distribute a call in number!?).

Sent from my iPhone

Begin forwarded message:

**From:** Gary Press <[REDACTED]>  
**Date:** January 31, 2018 at 7:20:34 AM EST  
**To:** [REDACTED]  
**Cc:** Rich Kahn <[REDACTED]>  
**Subject:** RE: Next

I can provide me

Gary W. Press, CPA  
Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

---

**From:** [REDACTED]  
**Sent:** Wednesday, January 31, 2018 7:19 AM  
**To:** Gary Press <[REDACTED]>  
**Cc:** Rich Kahn <[REDACTED]>

---

**Subject:** Re: Next

Do we have a dial in number for today?

On Jan 30, 2018, at 7:48 AM, Gary Press <[REDACTED]  
wrote:

Confirmed for tomorrow at 11:30. Do you want me to distribute a call-in number?

Gary W. Press, CPA  
Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

---

**From:** [REDACTED]

**Sent:** Tuesday, January 30, 2018 6:58 AM

**To:** Gary Press <[REDACTED]

**Cc:** Rich Kahn <[REDACTED]

**Subject:** Re: Next

11:30am on Wed. would work best. May we confirm?

On Jan 29, 2018, at 9:27 PM, Gary Press <[REDACTED]

[REDACTED] wrote:

I am currently available to talk this Wednesday morning  
between 7:00 and noon

Gary W. Press, CPA  
Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

---

From: [REDACTED]

**Sent:** Monday, January 29, 2018 9:26 PM

**To:** Gary Press <[REDACTED]>

**Cc:** Richard Kahn <[REDACTED]>

**Subject:** Re: Next

Might you be able to give some available times for wed?  
Or is this a timely conversation?

Sent from my iPhone

On Jan 29, 2018, at 9:20 PM, Gary Press <[REDACTED]>

wrote:

Okay. I will also let you know if I can excuse  
myself from the meeting earlier

Gary W. Press, CPA  
Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

From: [REDACTED]  
[REDACTED]

**Sent:** Monday, January 29, 2018 9:20 PM  
**To:** Gary Press [REDACTED]  
**Cc:** Richard Kahn <[REDACTED]>  
**Subject:** Re: Next

Let me get back to you

Sent from my iPhone  
On Jan 29, 2018, at 9:05 PM, Gary Press  
[REDACTED] wrote:

Does before 9:00, 2:30 or after  
5:30 work for you?

I just got out of late running  
meetings and noticed that a  
morning meeting was moved.

Gary W. Press, CPA

Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

**From:** Richard Kahn

**Sent:** Monday, January 29, 2018 7:22 PM  
**To:** Gary Press <[REDACTED]>  
**Cc:** [REDACTED]  
**Subject:** Re: Next

confirming 11:30am tomorrow  
if that still works for you  
i will call you at your office  
number  
thank you

Richard Kahn  
HBRK Associates  
Inc.  
575 Lexington  
Avenue, 4th Floor  
New York, NY  
10022

On Jan 29, 2018, at  
7:26 AM, Gary  
Press <[REDACTED]>  
[REDACTED] wrote:

Does either 11:30 or  
2:30 work for you  
tomorrow?

I will also let you

know if my  
scheduled changes  
for today

Gary W. Press,  
CPA

Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended

recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

**From:** Richard Kahn

**Sent:** Sunday, January 28, 2018 9:08 PM

**To:** Gary Press

**Subject:** Re: Next

thanks for reply  
can we set a time  
for tuesday?  
thank you

Richard  
Kahn  
HBRK  
Associates  
Inc.  
575  
Lexington  
Avenue,  
4th Floor  
New York,  
NY 10022



On Jan  
28,  
2018,  
at 4:03  
PM,  
Gary  
Press



wrote:

I have  
a full  
day of  
prior  
commit  
ments.  
I  
should  
hopeful  
ly free  
up by  
6:30  
Sent  
from  
my  
Verizo  
n  
Wirele  
ss  
BlackB  
erry

---

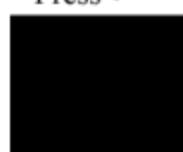
**From:**  
Richard Kahn



**Date:**

Sun,  
28 Jan  
2018  
14:47:  
13 -  
0500

**To:** Ga  
ry  
Press<



**Subjec**  
**t:** Re:  
Next

can we  
set a  
time to  
talk  
tomorr  
ow to  
review  
next  
please  
advise  
on  
your  
availab  
ility  
thank  
you

Ric  
har  
d  
Kah

n  
HB  
RK  
Ass  
ocia  
tes  
Inc.  
575  
Lexi  
ngto  
n  
Ave  
nue,  
4th  
Floo  
r  
New  
Yor  
k,  
NY  
100  
22





On Jan 16, 2018, at 7:00 PM, Gary Press  
[REDACTED] wrote:

While we have started the process, I will have  
a better read on the timing next week

Gary W. Press, CPA  
Sacks, Press & Lacher P.C.  
600 Third Avenue - 18th Fl  
New York NY 10016

[REDACTED]

To ensure compliance with requirements imposed by the IRS, we inform you that unless specifically indicated otherwise, any tax advice contained in this communication (including any attachment to this communication, other than an attachment which is a formal tax opinion) was not intended or written to be used, and cannot be used, for the purpose of (i) avoiding tax-related penalties under the Internal Revenue Code, or (ii) promoting, marketing, or recommending to another party any tax-related matter addressed herein.

CONFIDENTIAL! This electronic message

and any attachments to it may contain information that is legally confidential. This information is intended only for the individual or entity named above and is not to be disclosed or distributed any further. Access by any other party is prohibited. If you are not the intended recipient any disclosure, copying, distribution or use of the contents of this message or attachments is strictly prohibited and could be a violation of law. If you have received any of this information in error, please notify the sender immediately and delete or destroy this message and/or attachments

-----Original Message-----

From: Richard Kahn

[REDACTED]

Sent: Tuesday, January 16, 2018 10:33 AM

To: Gary Press <[REDACTED]>

Subject: Next

Good morning

In regards to timing please advise on realistic date to review draft of 12-31-2017 numbers

Thank you

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022

[REDACTED]