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**From:** jeffrey E. <jeevacation@gmail.com>  
**Sent:** Wednesday, April 11, 2018 1:13 PM  
**To:** Richard Kahn  
**Subject:** Re: Working to resolution

should we have an all hands confernce

On Wed, Apr 11, 2018 at 9:1= AM, Richard Kahn <[REDACTED]> wrote:

Richard Kahn  
HBRK Associates Inc.  
575 Lexington

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tel 2 [REDACTED]  
fax 2 [REDACTED]  
cell [REDACTED]

Begin forwarded message:

From: Max Kohlenberg <[REDACTED]>  
Subject:=RE: Working to resolution

Date: April 11, 2018=at 9:09:18 AM EDT

=o: 'Richard Kahn' <[REDACTED]>

I'd love to Rich, but Harry is in the process o= discussing the options with others and as of last night (when I exchanged=emails with him) there was still discussion going on. I'll keep =ushing things forward today.

Thanks,

Max

A. Max Kohlenberg

Howland Evangelista Kohlenberg Burnett, LLP

One Financial Plaza – Suite 1600

Providence, Rhode Island 02903

Direct: [REDACTED]

Main: [REDACTED]

Fax: [REDACTED]

<mailto:mkohlenberg@hekblaw.com> target="\_blank">mkohlenberg@hekblaw.com

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<=r>-----Original Message-----

From: Richard Kahn ([REDACTED])

Sent: Wednesday, April 11, 2018 8:49 AM

To: Max Kohlenberg

Subject: Re: Working to resolution

can we resolve this today? <=r>

Richard Kahn

HBRK Associates Inc.

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On Apr 6, 2018, at 1:54 PM, Max Kohlenberg <[REDACTED]> wrote:

Thanks Rich.

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

From: Richard Kahn (mailto:[REDACTED])

Sent: Friday, April 06, 2018 12:40 PM

To: Max Kohlenberg  
Subject: Re: Working to resolution

max,

if preferred noam can pay the 500k back to the trust, =A0 take the full 3 million distribuiton and gift the children 500k, =C2 same day. for exmple.

Richard Kahn  
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On Apr 6, 2018, at 9=05 AM, Max Kohlenberg



<mailto: > wrote:

Rich -

I&=39;m afraid I don't agree that negotiating the amount the children wil= receive needs to be gotten out of the way first. I think the first =tep is to figure out which of the three alternatives that we've discus=ed are actually viable. I am not concerned about Mass. law, but if a="carve off" for the children can't be accomplished without t=iggering a retroactive estate tax (with interest and penalties) then it ma= be that the unitrust (at some agreed rate) will be the only alternative w=rth considering. I am looking into that (as I said) and I will also =alculate the tax cost if we do follow a course that results in loss of the=marital deduction, in case that cost turns out to be little enough not to =issuade us from an approach that triggers it. If my concerns turn ou= to be unfounded that will be great, of course, but some review of this is=ue at your end (whether by Beth Tractenberg or some other attorney trusted=by Noam) would be helpful.

As noted, given the children's conce=n that the money doesn't run out during Noam's lifetime, I'd r=ally like to see what the annuity figures might be for a life annuity (as =pposed to a fixed term annuity). That could be run assuming fu=ding with \$2M. The result would provide us with a baseline which we =ould scale from depending on what amount might actually end up being alloc=ted to the children.

I am also following up with Noam's daughte=s, as noted.

Max

A. Max Kohlenberg  
Howland Evangelist= Kohlenberg Burnett, LLP One Financial Plaza –

Suite 1600 Providence, Rhode Island 02903

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

From: Richard Kahn [REDACTED]

Sent: Thursday, April 05, 2018 12:34 PM

To: Max Kohlenberg

Subject:

the first issue is the amount that the children will claim belongs to them. . .lets get that out the way. I have taken you at your word as you said that was definitely not the hold up as they only wanted to make sure the assets were there for noams lifetime. the annuity can be custom structured for a guaranteed 5 year 8 or 10 year payout, for nam and his estate. the trust could buy the policy, no violation of mass law. I expect noam to receive 2 million dollars of the 2.5 and the children can have the balance. we will need to deal with the 100k note. Beth will join the litigation if need be, so no advice for the moment.

Richard Kahn

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On Apr 5, 2018, at 10:28 AM, Max Kohlenberg <[REDACTED]>  
<mailto:[REDACTED]> wrote:

Rich -

I will definitely be in touch with any questions (today if I can). But a resolution today will not be possible. Harry is considering the alternatives you've suggested, as am I. I will also want to review the alternatives with Noam's daughters. (As I have noted, although they are not trustees they remain essential parties to any settlement.)

In addition to the substantive pros and cons of each approach I will also need to consider the tax implications of the various alternatives that have been suggested (annuity, unitrust or division/distribution), since we don't want any resolution to constitute an impermissible disposition of a marital trust, as that would trigger very substantial Massachusetts and federal estate taxes, interest and penalties, based on the retroactive disallowance of the marital deduction taken at the time of Carol Chomsky's death. With respect to this aspect, if Beth Tractenberg is already familiar with this case, perhaps we could have the benefit of her insight on these issues? I would be grateful for that.

With respect to the annuity alternative, I'm not entirely sure I understand the materials provided by Jarad Minsky. In particular it's not clear to me whether the annuity illustration shows a five year payout, with no further payments even if Noam is still living in 2023, or whether it illustrates a minimum five year payout (even if Noam dies during that time period). Would you have any objection to my speaking with Jarad directly to clear up that question (and perhaps others)?

Thanks,

Max

A. Max Kohlenberg  
Howland Evangelista Kohlenberg Burnett, LLP One Financial Plaza –  
Suite 1600 Providence, Rhode Island 02903  
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-----Original Message-----

From: Richard Kahn [REDACTED]  
[REDACTED]

Sent: Thursday, April 05, 2018 9:26 AM

To: Max Kohlenberg

Subject:

I'm hoping for a resolution today . If you have any questions=please  
lets set a time to speak. Thank you

Richar= Kahn  
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me by return email and permanently delete the origina= and any copy of this message or attachment. Thank you.

<=r>

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

From: Richard Kahn [m  
Sent: Tuesday, April 03, 2018 5:15 PM  
To: Max Kohlenberg  
=subject:

max:

without noams approval: which i would un=ertake to get - we can do a  
guaranteed 5 year payout for the 2 million lea=e the balance for harry and sisters.  
if noam passes the balance =f the 5 year goes to his estate... easy

Richard Ka=n  
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=C2 please note

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