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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 conference

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

Richard Kahn  
HBRK Associates Inc.  
575 Lexington  
<<https://maps.google.com/?q=575+Lexington+Avenue+4th+Floor+New+York,+NY+10022&entry=gma=l&source=g>>  
Avenue 4th Floor  
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New York, NY  
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10022  
<<https://maps.google.com/?q=3D575+Lexington+Avenue+4th+Floor+New+York,+NY+10022&entry=gmail&=ource=g>>  
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 K=hlenberg  
Howland Evangelista Kohlenberg Burnett, LLP  
One Financial P=aza – Suite 1600  
Providence, Rhode Island 02903  
Direct: [REDACTED]  
Main: [REDACTED]  
Fax: 401-274-1111  
<= href="mailto:mkohlenberg@hekblaw.com" target="\_blank">mkohlenberg@hek=law.com  
www.he=blaw.com <http://www.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.  
575 Lexington Avenue 4th Floor

<https://maps.google.com/?q=575+Lexington+Avenue+4th+Floor+New+York,+NY+10022&entry=gmail&source=g>  
New York, NY 10022

tel [REDACTED]  
cel [REDACTED]

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 example.

Richard Kahn

HBRK Associates I=c.

575 Lexington Avenue 4th Floor

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New York, NY 10022

<https://maps.google.com/?q=575+Lexington+Av+nue+4th+Floor+New+York,+NY+10022&entry=gmail&source=g>

tel [REDACTED]

fax [REDACTED]

cel [REDACTED]

On Apr 6, 2018, at 9:05 AM, Max Kohlenberg [REDACTED]

<[mailto:\[REDACTED\]](mailto:[REDACTED])> wrote:

Rich -

I'm afraid I don't agree that negotiating the amount the children will receive needs to be gotten out of the way first. I think the first step is to figure out which of the three alternatives that we've discussed are actually viable. I am not concerned about Mass. law, but if a "carve off" for the children can't be accomplished without triggering a retroactive estate tax (with interest and penalties) then it may be that the unitrust (at some agreed rate) will be the only alternative worth considering. I am looking into that (as I said) and I will also calculate 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 dissuade us from an approach that triggers it. If my concerns turn out to be unfounded that will be great, of course, but some review of this issue at your end (whether by Beth Trachtenberg or some other attorney trusted by Noam) would be helpful.

As noted, given the children's concern that the money doesn't run out during Noam's lifetime, I'd really like to see what the annuity figures might be for a life annuity (as opposed to a fixed term annuity). That could be run assuming funding with \$2M. The result would provide us with a baseline which we could scale from depending on what amount might actually end up being allocated to the children.

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

Max

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

Suite 1600 Providence, Rhode Island 02903

Direct:

Main:

Fax:

www.hekblaw.com <http://www.hekblaw.com>

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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. . . . Let's 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 noam's 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 200k note. Beth will join the litigation if need be, so no advice for the moment.

Richard Kahn  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor  
New York, NY 10022  
tel [REDACTED]  
fax [REDACTED]  
cel [REDACTED]

<<https://maps.google.com/?q=575+Lexington+Avenue+4th+Floor+New+York,+NY+10022&entry=gmail&source=g>>

On Apr 5, 2018, at 10:28 AM, Max Kohlenberg <[\[REDACTED\]](mailto:[REDACTED])>  
<[mailto:\[REDACTED\]](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 Trachtenberg 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  
Direct: [REDACTED]  
Main: [REDACTED]  
Fax: [REDACTED]

[REDACTED]  
www.heblaw.com <<http://www.heblaw.com>>

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

From: Richard Kahr [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  
HBRK Associates Inc.

575 Lexington Avenue 4th Floor

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New York, NY 10022

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tel [REDACTED]

fax [REDACTED]

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<=r>

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

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

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  
HBRK Associates Inc.  
575 Lexington Avenue 4th Floor

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New York, NY 10022

<<https://maps.google.com/?q=575+Lexington+Avenue+4th+Floor+New+York,+NY+10022&entry=gmail&source=g>>

tel : [REDACTED]  
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