
From: Richard Kahn <[REDACTED]>
Sent: Friday, April 13, 2018 12:12 PM
To: Jeffrey Epstein
Subject: Fwd: Working to resolution

Max just called my cell phone after receiving this email. I did not answer call..

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

On Apr 13, 2018, at 7:54 AM, Max Kohlenberg <[REDACTED]> wrote=

Good morning Rich ♦=93

I've had several further exchanges with=Harry and have reached out to Avi and Diane in hopes that I can set up a call with them on Sunday (or early next week at the latest). I appreciate your=eagerness (and Noam's) to get this resolved. I can assure you that your eagerness cannot be any greater than mine. As soon as I speak with Avi and Diane I will get back to you.

Thanks=

Max

A. Max Kohlenberg
Howland Evangelista Kohlenberg Burnett, LLP
One Financial Plaza – Suite 1600
Providence, Rhode Island 02903
Direct: [REDACTED]
Main: [REDACTED]
Fax: &nbs=; [REDACTED] <mailto:[REDACTED]>
<http://www.hekblaw.com>

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prohibited. If you have received this email in error, please immediately notify me by return email and permanently delete the original and any copy of this message or attachment. Thank you.

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

From: Richard Kahn [mailto: [REDACTED] <mailto: [REDACTED]>]

Sent: Thursday, April 12, 2018 3:57 PM=br>To: Max Kohlenberg

Subject: Re: Working to resolution

tomorrow?

=span>I am sincerely trying to be understanding of the time delay..

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

On Apr 11, 2018, at 10:51 AM, Richard Kahn <[REDACTED]> </=> wrote:
<mailto: [REDACTED]>

=br>

As I'm sure you realize. &nb=p; I took you at your word that the concern was for Noam not depleting the trust in his lifetime. and NOT a money grab by the children. &nbs=; As you and I can now craft a bullet proof solution to the former . I am very concerned that my fears are coming to fruition in the latter.=

Richard Kahn

HBRK Associates Inc.

575 Lexington Avenue 4th Floor

New York, NY 10022

tel [REDACTED]

fax [REDACTED]

cell [REDACTED]

=span>

cell [REDACTED]

<=span>

<=span>

On Apr 11, 20=8, at 9:09 AM, Max Kohlenberg <Max

<mailto:[REDACTED]>=>[REDACTED]>

wrote:
</blockquote></blockquote><blockquote type=>

=br>

<=blockquote>

A. Max Kohlenberg

</=lockquote>

=blockquote type="cite">Howland Evangelista Kohlenberg Burnett, LLP O= Financial Plaza –

Suite 1600 Providence, Rhode Island 02903

=/blockquote>

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can we resolve this today? &n=sp;

Richard Kahn

HBRK Associates Inc.

=/blockquote>

On Apr 6, 2018, at 1:54 PM, Max Kohlenb=rg
<[REDACTED]> </=> wrote: <mailto:[REDACTED]>

=blockquote type="cite">

Subject: Re= Working to resolution

=blockquote type="cite">

Richard Kahn

<=blockquote>

HBRK Associates Inc.
=/blockquote>

=/blockquote>

=/blockquote>

Ric= -

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I'm afraid I don't agree that=negotiating the amount the children will receive needs to be gotten out of t=e way first. I think the first step is to figure out which of the thr=e alternatives that we've discussed are actually viable. I am not con=erned about Mass. law, but if a "carve off" for the children can't be accom=lished without triggering a retroactive estate tax (with interest and penal=ies) then it may be that the unitrust (at some agreed rate) will be the onl= alternative worth considering. I am looking into that (as I said) an= I will also calculate the tax cost if we do follow a course that results i= loss of the marital deduction, in case that cost turns out to be little en=ugh not to dissuade us from an approach that triggers it. If my conce=ns turn out to be unfounded that will be great, of course, but some review o= 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 dur=ng Noam's lifetime, I'd really like to see what the annuity figures might b= for a life annuity (as opposed to a fixed term annuity). That c=uld be run assuming funding with \$2M. The result would provide us wit= a baseline which we could scale from depending on what amount might actual=y end up being allocated to the children.

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

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Max

A. Max Kohlen=erg

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Suite 1600 Providence, Rhode Is=and 02903

Direct= [REDACTED]

Main: [REDACTED]

Fax: [REDACTED]

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

<=lockquote type="cite">

From: Richard Kahn [REDACTED]

<mailto:[REDACTED]>]

To: Max Kohlenberg

Subject:

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the first issue is the amount that the children will claim belo=gs to them. . lets get that out the way. I ha=e 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. &nb=p; the annuity can be custom structured for a guaranteed 5 year 8 or 1= year payout, for noam and his estate. the trust could bu= the policy, no violation of mass law. I expect noam to receive 2 mil=ion dollars of the 2.5 and the children can have the balance. we will=need to deal with the 500k note. Beth will join the litigation i= need be, so no advice for the moment.

</=lockquote>

=blockquote type="cite">

575 Lexington Avenue 4th Floor

New York, NY 10022

<=pan>tel [REDACTED]

<=pan>fax [REDACTED]

<=pan>cell [REDACTED]

=span>

=/blockquote>

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

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Rich -

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=span>I will definitely be in touch with any questions (today if I can). &nb=p;

But a resolution today will not be possible. =Harry is

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considering the alternatives you've suggest=d, as am I. I will

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also want to review the alt=rnatives with Noam's daughters. (As

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 d=sallowance of the marital deduction taken at the time of Carol Chomsky's de=th. With respect to this aspect, if Beth Trachtenberg is already famil=ar with this case, perhaps we could have the benefit of her insight on these issues? I would be grateful for that.

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With respect to the annuity alternative, I'm not entirely sure I=understand the materials provided by Jarad Minsky. In particular it's not c=ear to me whether the annuity illustration shows a five year payout, with n= further payments even if Noam is still living in 2023, or whether it illus=rates 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 u= that question (and perhaps others)?

</=lockquote>

=blockquote type="cite">

Max

</=lockquote>

=blockquote type="cite">

Suite 1600 Providence, Rhode Island 0=903

Direct: [REDACTED]

=ain: [REDACTED]

</=lockquote>

Fax: [REDACTED]

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

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

=blockquote type="cite">
From: Richard Kahn [mailto: [REDACTED]
<mailto:[REDACTED]>]

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

To: Max Kohlenberg

Subject:

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I'm hoping=for a resolution today . If you have any questions

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p=ease lets set a time to speak. Thank you

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On Apr 4, 2018, at 9:09 A=, Max Kohlenberg <[REDACTED]>
<mailto:[REDACTED]> > wrote:

A. Max Kohlenberg

Howland Evangelista Kohlenberg Burnett, LLP One Financial Plaza=

- Suite 1600 Providence, Rhode Island 02903

Direct: [REDACTED]

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

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

From:=Richard Kahn [mailto:
<mailto:[REDACTED]>]

Sent: Tuesday, April 03, 2018 5:15 PM

To: Max Kohlenberg

Subject:

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<=blockquote>

max:

without noams=approval: which i would undertake to get - we can do a guaranteed 5 year payout for the 2 million leave the balance for harry and sisters. =/span>

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