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**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]  
[REDACTED] <mailto:[REDACTED]>  
<<http://www.hekblaw.com>>

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

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

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

Subject: Re: Working to resolution

tomorrow?

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 am sure you realize. 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. 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:</span><br></blockquote></blockquote></blockquote><blockquote type="

=br>

<=blockquote>

A. Max Kohlenberg

</=lockquote>

Financial Plaza –

=blockquote type="cite">Howland Evangelista Kohlenberg Burnett, LLP O=e

Suite 1600 Providence, Rhode Island 02903

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can we resolve this today? &n=sp;

Richard Kahn

HBRK Associates Inc.

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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

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HBRK Associates Inc.  
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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 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 Tractenberg 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 Evanista Kohlenberg Burnett, LLP One Financial Plaza –

Suite 1600 Providence, Rhode Island 02903

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Fax: [REDACTED]

[REDACTED] <mailto:[REDACTED]>

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---=Original Message-----

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

To: Max Kohlenberg

Subject:

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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. &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.

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=blockquote type="cite">

575 Lexingt=n Avenue 4th Floor

New York, NY 10022

<=pan>tel [REDACTED]

<=pan>fax [REDACTED]

<=pan>cell [REDACTED]

=span>

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

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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 appro=ch, I will also need to consider the tax implications of the various altern=atives that have been suggested (annuity, unitrust or division/distribution)= since we don't want any resolution to constitute an impermissible disposit=on 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 Tractenberg is already famil=ar with this case, perhaps we could have the benefit of her insight on thes= 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=ates 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)?

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=blockquote type="cite">

Max

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Suite 1600 Providence, Rhode Island 0=903

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=ain:

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

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<mailto:[REDACTED]> ]

From: Richard Kahn [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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please let's 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

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

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

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

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

To: Max Kohlenberg

Subject:

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max:

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

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