
From: Richard Kahn [REDACTED]
Sent: Thursday, April 5, 2018 2:30 PM
To: jeffrey E.
Subject: Max

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

Begin forwarded message:

From: =/b>Max Kohlenberg [REDACTED]

Subject: =/b>RE:

Date: =/b>April 5, 2018 at 10:28:02 AM =DT

To: =/b>'Richard Kahn' [REDACTED]

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 Homsky'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.

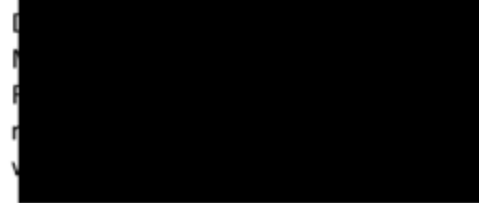
With respect to the annuity alternative, I'm not entirely sure I understand the materials provided by Jarad Minsky. In particular it's not clear to me whether the annuity illustration shows a five year payout, with no further payments even if Noam is still living in 2023, or whether it illustrates a 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]
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 let's set a time to speak. Thank you

Richard Kahn
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575 Lexington Avenue 4th Floor
New York, NY 10022



On Apr 4, 2018, at 9:09 AM, Max Kohlenberg <MKohlenberg@hekblaw.com> wrote:

Thanks for this Rich. I will review it (and the prior email with attachments). I will get back to you ASAP with any questions.

A. Max Kohlenberg
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-----Original Message-----

From: Richard Kahn [mailto:richardkahn12@gmail.com]
Sent: Tuesday, April 03, 2018 5:15 PM
To: Max Kohlenberg
Subject:

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.

if noam passes the balance of the 5 year goes to his estate... easy

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