
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 =an). But a resolution today will not be possible. Harry is =onsidering the alternatives you've suggested, as am I. I will =lso want to review the alternatives with Noam's daughters. (As I =ave noted, although they are not trustees they remain essential parties =o any settlement.)

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

With respect to the annuity alternative, I'm =ot entirely sure I understand the materials provided by Jarad Minsky. =n particular it's not clear to me whether the annuity illustration =hows a five year payout, with no further payments even if Noam is still =iving 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 =ohlenberg Burnett, LLP
One Financial Plaza – =uite 1600
Providence, Rhode Island 02903

I [REDACTED]
M [REDACTED]
R [REDACTED]
r [REDACTED]
V [REDACTED]

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

From: =ichard Kahn [REDACTED]
Sent: =hursday, April 05, 2018 9:26 AM
To: Max Kohlenberg
Subject:

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

Richard Kahn
HBRK Associates Inc.
575 Lexington Avenue 4th Floor
New York, NY =0022

On Apr 4, 2018, at 9:09 =M, 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 =SAP with any questions.

A. =ax Kohlenberg
Howland Evangelista Kohlenberg Burnett, LLP =ne Financial Plaza -
Suite 1600 Providence, Rhode Island =2903
Direct: 401.283.1239
Main: =nbsp;401.283.1234
Fax: 401.283.1221
mkohlenberg@hekblaw.com
www.hekblaw.com

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

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

max:

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

if =oam passes the balance of the 5 year goes to his estate... =nbsp; easy

Richard =ahn
HBRK Associates Inc.
575 Lexington =venue 4th Floor
New York, NY 10022
tel =12-971-1306
fax 212-320-0381
cell =17-414-7584

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