
From: jeffrey E. <jeevacation@gmail.com>
Sent: Thursday, April 5, 2018 4:24 PM
To: Richard Kahn
Subject: Re: Max

the first issue is the amount that the children will claim=belongs to them. . lets get that out the way. =A0 I ha= taken you at your word as you said that was definitely not the ho=d up as they only wanted to make sure the assets were there for noam= lifetime. . the annuity can be custom structured for a guara=ted 5 year 8 or 10 year . payout, for noam and his esta=e . the trust could buy the policy, no violation o= mass law. I expect noam to receive 2 million doll=rs of the 2,5 and the children can have the balance . we=will need to deal with the 500k note. . Beth will join t=e litigation if need be , so no advice for the moment.

On Thu, Apr 5, 2018 at 4:2= PM, Richard Kahn <[REDACTED]<[REDACTED]>> wrote:

Richard Kahn
HBRK Associates Inc.
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tel [REDACTED]
cell [REDACTED]

Begin forwarded message:

From: Max Kohlenberg <MKohlenberg@hekblaw.c=m>

Subject:=RE:

Date: April 5, 2018 at 10:28:02 AM EDT

To: 'Richard Kahn' <[REDACTED]<mailto:[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 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=br>

A. Max Kohlenberg
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One Financial Plaza – Suite 1600
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[REDACTED]

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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 lets set a time to speak. Thank you
<=r>

Richard Kahn
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[REDACTED]

On Apr 4, 2018, at 9:09 AM, Max Kohlenberg <[REDACTED]> 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
Howland Evangelista Kohlenberg Burnett, LLP One Financial Plaza -
Suite 1600 Providence, Rhode Island 02903
[REDACTED]

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

From: Richard Kahn = [REDACTED] <mailto:[REDACTED]>
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 =asses the balance of the 5 year goes to his estate... easy

Richard Kahn
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=A0 please note

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