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**From:** Noam Chomsky <[REDACTED]>  
**Sent:** Friday, December 8, 2017 3:57 PM  
**To:** jeffrey E.; Valeria Chomsky  
**Subject:** Fwd: FW: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

What's your suggestion about what I should do next?

----- Forwarded message -----

From: Valeria Chomsky <[REDACTED]>  
Date: Fri, Dec 8, 2017 at 7:56 AM

To: "jeffrey E." <jeevacation@gmail.com <mailto:jeevacation@gmail.com> >  
Cc: Noam Chomsky <[REDACTED]>

From M=x, below Deborah's email.

----- Forwarded message -----

From: Deborah Pechet Quinan <[REDACTED]>  
Date: Fri, Dec 8, 2017 at 9:02 AM  
Subject: FW: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts  
To: "Noam Chomsky" <[REDACTED]>

>, "Valeria Chomsky" <[REDACTED]>  
>, "Richard Kahn" <[REDACTED]>  
<[REDACTED]>

Dear Noam, Valeria and Richard,

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Please see Max's response below to the email I sent him yesterday. I also forwarded you yesterday the voice mail that Max left me and I await your responses. I want to make sure that we are all on the same page as to next steps before I respond to Max.

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Deborah </=span>

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Deborah Pechet Quinan, Esq. LL.M. <A0

Shareholder

Chair, Trusts & Estates Group

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[REDACTED]

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From: Max Kohlberg [mailto:m <[REDACTED]>]

Sent: Thursday, December 07, 2017 9:22 PM

To: Deborah Pechet Quinan

Cc: Noam Chomsky [REDACTED]

Subject: RE: Distributions for Tax Payments from Carol S. Chomsky Ma=ital Trusts

Deborah -</=>

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I have received your message and look forward to replying in greater detail in due course. For this evening please let me note the following:

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<u>1. As I have noted to you, I do not agree with your assertion that I would be reasonably exercising my discretion by making substantial principal distributions from the trusts without some inquiry into the circumstances surrounding Noam's request. I remain willing to discuss the scope of that inquiry, but I will not make the requested distributions without learning more.

<=u>2. While I acknowledge that Harry, as trustee, is barred from participating in any decisions about principal distributions, I do not in any way agree that this prevents me from discussing your message with him, which I intend to do momentarily. As a co-trustee of the trust he is entitled to be informed of all trust matters, whether or not he is the ultimate authority as to any particular matter. He and his sister are also entitled to know of Noam's request, even if I choose not to follow any advice that they might offer.=/u>

<=u>3. As to practical matters, please note that I do not have any mechanism by which I can make direct payments from the trust accounts. (I note this due to your reference to payment by check – there is no check writing capacity for either trust account.) All trust assets are held at Bainco.

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<=u>4. I contacted Bainco when I received your message, to give them notice that a request for funds may be forthcoming. I was told that (a) it was already too late to initiate any fund transfers today, and (b) there is only a modest amount of cash in each of the trust accounts.

<=u>5. If I request that Bainco liquidate holdings to raise cash it is unlikely that funds will be available before early next week.

<=u>6. If Bainco were to liquidate assets to raise cash substantial capital gains taxes may be triggered.

<=u>7. Lastly, please note that the team at Bainco informed me that very substantial withdrawals were made from Noam's IRA this year (which I was not aware of, of course) and on each occasion that they distributed cash to Noam from his IRA they contemporaneously informed his accountants of the amounts withdrawn, so it is hard to understand why no timely planning was undertaken to address his tax liabilities, leaving us instead with the tax payment emergency that you describe.

I will look forward to discussing this with you further tomorrow, if you are available.=/u>

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Thank you,</=>

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Max

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A. Max Kohlenberg</=>

Howland Evangelista Ko=lenberg Burnett, LLP

One Financial Plaza =E2 Suite 1600

Providence, Rhode Isla=d 02903



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From: Deborah =echet Quinan [REDACTED]  
Sent: Thursday, December 07, 2017 4:18 PM  
To: Max Kohlenberg  
Cc: Noam Chomsky [REDACTED]  
Subject: Distributions for Tax Payments from Carol S. Chomsky Marita= Trusts

Max -



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