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**From:** Richard Kahn <[REDACTED]>  
**Sent:** Monday, May 21, 2018 8:41 PM  
**To:** jeffrey E.  
**Subject:** max

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

Begin forwarded message:

**From:** Max Kohlenberg <[REDACTED]>  
**Subject:** Re:  
**Date:** May 21, 2018 at 4:40:19 PM =DT  
**To:** Richard Kahn <[REDACTED]>

In a meeting Rich, so I answer. There is no prohibition, but specific IRS rules and case law to acknowledge and comply with. Not something to be done without trust lawyers involved. I have not calculated what the axes would be if done wrong - not an acceptable outcome for anyone.

Sent from my Verizon, Samsung Galaxy smartphone

----- Original message -----

**From:** Richard Kahn <[REDACTED]>  
**Date:** 5/21/18 4:07 PM (GMT-05:00)  
**To:** Max Kohlenberg <[REDACTED]> <mailto:[REDACTED]>  
**Subject:** Re:

i am aware of the rule as we discussed but this is hardly a difficult issue and certainly not a prohibition. that is nonsense.

also have you allocated the amount. as i do not know the original amounts?

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

> On May 21, 2018, at 3:45 PM, Max Cohenberg <[REDACTED]>  
<mailto:[REDACTED]> wrote:

>

> Rich =

>

> Sorry for the delay on the income distribution information. I'll try to get that for you tomorrow.

>

> I'm afraid I disagree (as does Harry's attorney) as to the existence of legal issues relating to liquidation of the trusts. As you know, the trusts avoided federal and Massachusetts state tax at Carol's death by virtue of qualifying for the marital deduction. Unless the termination is handled properly the deferred tax could be triggered on the entire remaining balance. It's not an insurmountable problem, but it needs to be done right and Noam's attorneys and Harry's attorney and I need to be on the same page about whatever settlement is worked out (and how it's documented) or we could all be in big trouble over taxes.

>

> I really do hope that Noam can be prevailed upon to let his attorneys speak with Harry's. I'm in the middle here and whether or not I'm sued by anyone there won't be a settlement until the real "parties in interest" start communicating.

>

>

> A. Max Cohenberg

> Howland Evangelista Kohlenberg Burnett, LP

> One Financial Plaza - Suite 1600

> Providence, Rhode Island 02903

> Direct: [REDACTED]

> Main: [REDACTED]

> Fax: [REDACTED]

> [REDACTED]

> www.hekblaw.com

>

>

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>  
> =-----Original Message-----  
> From: Richard Kahn [mailto: [REDACTED]]  
> Sent: Monday, May 21, 2018 3:29 PM  
> To: Max Kohlenberg  
> Subject:  
>  
> max,  
>  
> you were going to provide me proof of all the income going to noams account? thx  
> harry has stated that there are legal issues preventing him from liquidation NONSENSE  
> if I were you i would weigh in sooner rather than in another forum..  
>  
> Richard Kahn  
> HBRK Associates Inc.  
> 575 Lexington Avenue 4th Floor  
> New York, NY 10022  
> tel [REDACTED]  
> fax [REDACTED]  
> cell [REDACTED]  
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