

From: Valeria Chomsky <[REDACTED]>

To: "jeffrey E." <jeevacation@gmail.com>

Subject: Fwd: Billing, and..... (IP

Date: Sun, 08 Oct 2017 19:18:05 +0000

Attachments: Carol_Chomsky_N-E_Marital_201610121510.pdf;
Carol_Chomsky_Ex_Marital_tr_201610121512.pdf;
Noam_Chomsky_general_representation_201610141201.pdf;
Noam_estate_plan_201610141158.pdf

FYI.

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

From: Max Kohlenberg <[REDACTED]>

Date: Fri, Oct 14, 2016 at 5:25 PM

Subject: Billing, and.....

To: Noam Chomsky <[REDACTED]>

Cc: Gene Landy <[REDACTED]>, Valeria Chomsky <[REDACTED]>, Deborah Pechet Quinan <[REDACTED]>

Good afternoon Noam –

Firstly, my thanks to you and to Valeria (who emailed me as well) for your kind wishes regarding my mother. She is now doing pretty well, in the rehab wing of her community (Brookhaven – near your old home) and hoping to be up and around within a few weeks. It's been a tough stretch, as you can imagine.

I am going to try to respond (in one email) to questions you raised in several emails this week, starting with the one copied below, dated October 11th. I hope I won't leave anything out, but I trust you'll remind me if I did. Please consider:

1. Our billing has been broken up among several "matters" historically, and the active ones now are (i) one entitled "Estate Planning", (ii) one entitled "General Representation" and (iii) one, each in the name of the two trusts.
2. I have attached a copy of the last invoice I sent you under the "Estate Planning" matter, which was dated May 17, 2016 and which principally related to the preparation of your new will, the amendment to your revocable trust and the beneficiary designation for your IRA (all sent to you in April but not yet executed). That has been paid in full.
3. Also attached are copies of four invoices under the "General Representation" matter. They date back as far as February and cover a range of topics, including (i) the titling of the copyright for Who Rules the World, (ii) analysis of expenses (including a comparison of Suzanne Road and Memorial Drive costs, as discussed), (iii) preliminary work on valuing your IP (while considering the benefits of transferring it to trust), (iv) exchanges with various parties about the funding of tax payments, (v) working with Harry on the transfer of the copyright held by the Chomsky Grandchildren

Nominee Trust, and (vi) exchanges among us, Deb, Gene and Nick relating to the use of the marital trusts to fund taxes and other expenditures.

4. With respect to the "General Representation" invoices, the outstanding balance of \$5,937.75 (which you note below) is the sum of the three first bills (dated April 14, May 13 and June 11) which have not been paid.

5. As I review the General Representation invoices (in light of your questions) it does seem to me that arguments can be made to shift some of the time/charges to other accounts. In particular, I think it would be appropriate to shift all or part of the charges on the October 7th bill (for \$1,831.50) to the marital trusts. I have already charged those trusts for the bulk of the cost of our discussions about their use, but I could also pass along these charges if you wish. (I was trying to strike a bit of a balance with charges for those discussions, allocating a greater portion to the trusts and a smaller amount to you.) With respect to the charge for work on the Grandchildren Nominee Trust it would be possible to shift those charges (\$863.26) to trust, but in reality they would have to be paid by Harry (who is the trustee) as the trust itself does not generate enough income to pay out any fees (and the trust has no other funds, as its sole asset is one copyright).

6. With respect to the charges for the two accounts in the name of the marital trusts, those charges should be paid by the trusts themselves.

7. Lastly (at least for now) I do understand that you are not proceeding with a financial analysis at this time (or at least that if you are proceeding then you may use the analysis for your own planning but do not intend to share the results with the trustees of the marital trusts). The charges from the last bill (relating to the analysis) can be transferred to the marital trusts bills and paid by the marital trusts, as noted above.

Moving on to your email of the 12th, copied further below, you note a number of topics that you'd like me not to be billing you for. Let me see if I can address that in a few bullet points:

a. To the extent I continue to do work for you relating to your estate plan (which I do hope we can finalize, given that your current plan predates your marriage) I would expect to charge for my work. How much the drafts that were prepared in April will need to be "tweaked" I don't know. I hope they are close to being final.

b. Generally speaking, I do not communicate with Diane or Avi directly, so I would not expect to have time charges for that. To the extent that I speak with them or Harry about the marital trusts I will charge it to the trusts going forward. To the extent I speak to Harry about other matters I will clear it with you first.

c. Related to your estate planning was the initiative (I think originally suggested by Deborah) to have your intellectual property valued and transferred to an irrevocable trust, so that the IRS will have less incentive to challenge the value of that property at the time of your death. That project seems to be on hold for now, so I won't be doing any work on that unless you decide to move it forward.

d. With respect to references to memoranda in the bills, those almost exclusively refer simply to notes that I have made in meetings or conversations, or following email exchanges. They are almost always in illegible longhand, but going forward I will make "shareable" (and typed) memoranda if you wish.

I hope this email is helpful. I'll look forward to your reply (and comments from others, of course).

Thanks,

Max

A. Max Kohlenberg

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From: Noam Chomsky [mailto:]
Sent: Tuesday, October 11, 2016 9:27 PM
To: Max Kohlenberg
Cc: Gene Landy; Valeria Chomsky; Deborah Pechet Quinan
Subject: Re: marital trust

Very sorry to hear about your mother. No fun ever, particularly at that age. Hope that all is working out as well as possible.

About meeting, this is a complicated time for us. We'll soon be going off for a long series of talks, conferences, and meetings, from California to Europe, and won't be back until late November. I have lots of talks to prepare as well, and Valeria is extremely busy as well. Better for us to arrange a meeting some time after that.

We received an invoice today along with a note from you about getting in touch with regard to any questions. I do have some questions about the invoice. It mentions an unpaid balance of \$5,937.76, but there is no indication of the date. We have no record of any unpaid balances, so could you please have your office re-send this invoice?

I also have questions about the new services rendered, 9/16 and 9/20. They involve financial analysis and tax payment questions, and obligations to beneficiaries. I do not understand why these questions are coming up for discussion. I already explained that we are not agreeing to any financial analysis. I explained my understanding about the nature of the marital trust: in brief, that it was established so that the funds would be available to the survivor, who we assumed would be Carol, which is why it was written with her as beneficiary when this was done years ago, I presume with Palmer-Dodge. As I wrote, I thought we agreed about this at our April 6 meeting, which is why I then consulted my three children who of course agreed at once. In my letter I added that if this is not the case, and the trustees require some kind of financial analysis, then I withdraw the request for tax payment from the marital trust, so there is no issue of financial analysis and tax payment and hence nothing to discuss.

Noam

[And here is the email of the 12th:](#)

Dear Max,

Now that we have to think carefully about organizing our future, I have been looking for the first time at past invoices and would like to clarify what we will and will not be able to do in the future. I'll identify the items by date, and list things we will not be able to pay for:

1/10/16. Max's exchanges with family.

1/26/16. Harry's involvement in our copyright discussions (which I also don't see any need for)

2/20/16. Same

2/20/15. Same

1/28/15 and 10/26/15. Both items refer to memoranda. We would like to have copies of the memoranda for our records

12/28/15. Discussions with Bainco, Harry, Avi, on our expenditures and comparison of Lexington-Cambridge costs. I don't understand why this is happening, but in any event, we shouldn't be paying for it. We would also like to have copies of the memoranda for our records.

Noam

Good morning Gene –

Thanks for passing this along. My mom (89) took a tumble on Friday and broke her ankle (and a rib) and I have been with her much of the last two days. She's doing okay, post surgery, but I'm back and forth to Boston daily and trying to catch up with emails when I can.

Whether or not there will be another request for distributions from the trusts this year, I do think it would be good for us to all meet again. The trusts are a resource that will be available to Noam in the future and if we get together sooner than later and agree to the basis for distributions then there will be no delays in making distributions when they are needed in the future.

Thanks again to all,

Max

A. Max Kohlenberg

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From: Gene Landy [mailto:[REDACTED]]
Sent: Friday, October 07, 2016 5:28 PM
To: Max Kohlenberg
Cc: Valeria Chomsky; [REDACTED]; Deborah Pechet Quinan
Subject: FW: marital trust

Hello Max,

Per your request, this is [REDACTED] email to which I replied.

Best,

Gene

Gene Landy
Chair, Technology Business Group

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A Focus on Technology Business

EFTA00696971

From: Noam Chomsky [REDACTED]
Sent: Saturday, October 01, 2016 1:21 PM
To: Gene Landy; Deborah Pechet Quinan; Valeria Chomsky
Subject: marital trust

Dear Gene,

Valeria explained to me what took place at the meeting yesterday. Putting aside obvious personal matters, I don't understand why the question of access to the marital trust even arose. I tried to make clear in my letters of the past few days that I am not requesting anything at all from the marital trust if there is any condition associated with it, specifically, a condition on financial disclosure.

I understand perfectly well that the trustees have to meet their obligations about disbursing funds from the trust, but again, the question does not arise since I withdrew any request if it is associated with any conditions. Hence their obligations are not relevant.

Therefore, to repeat, I do not understand why questions of authorization even arise.

Noam

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