

From: Richard Kahn <[REDACTED]>

To: Jeffrey Epstein <jeevacation@gmail.com>

Subject: Fwd: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

Date: Mon, 11 Dec 2017 12:13:36 +0000

Inline-Images: image001.gif

Richard Kahn
HBRK Associates Inc.
575 Lexington Avenue, 4th Floor
New York, NY 10022

Begin forwarded message:

From: Deborah Pechet Quinan <[REDACTED]>

Subject: Re: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

Date: December 11, 2017 at 7:04:48 AM EST

To: Noam Chomsky <[REDACTED]>

Cc: Valeria Chomsky <[REDACTED]>, Richard Kahn <[REDACTED]>

Dear Noam,

I plan to speak with Richard this morning if he is available regarding strategy for the call. I will limit the call to Max's resignation per your note below and address Harry's at a subsequent date of you agree.

Best,

Deborah

Sent from my iPhone. Please excuse brevity and typos.

On Dec 10, 2017, at 3:14 PM, Noam Chomsky <[REDACTED]> wrote:

Could you please arrange to have Richard join in the call to Max?

On the other matters you raise, I think it would be best to delay until after I hear about the outcome of the discussion with Max and Richard.

Noam

On Fri, Dec 8, 2017 at 12:49 PM, Deborah Pechet Quinan <[REDACTED]> wrote:

Dear Noam,

Thank you for getting back to me. I will contact Max to set up a telephone call. Do you, Valeria, or Richard want to join in the call and if so when are you available?

Are you still planning on calling your children to discuss your desire to have Max resign and Richard be appointed as his successor? We can proceed on both tracks in tandem and keep each other, Valeria and Richard posted to ensure that all communications are consistent. Please note that you only need two children to remove any trustee, so if two of your children agree, either or both of Max and Harry can be removed. **If both Max and Harry are removed, you alone appoint the successor independent trustee.**

I am in complete agreement with you on all of the points you raise in your note below. I need to add one more thought here that I have been reluctant to express, out of respect and sensitivity for the fact that Harry is your child. It is my belief that Harry ought to either resign or be removed immediately. It is not appropriate for a child to be involved or have a say in a competent parent's finances unless the arrangement is peaceful and unbiased, and truly comfortable for the parent. In other words, at the point in time when your best interests ceased to be the priority for Harry, he should have stepped down as trustee or he should have been advised to step down.

Please let me know if anyone else wants to be on the call with me. If I do not hear from anyone by 3:30 p.m. Eastern I will go ahead and schedule the call with Max so as not to delay; and the call can thereafter be rescheduled if anyone wants to join.

Best,

Deborah

Deborah Pechet Quinan, Esq. LL.M.

Shareholder

Chair, Trusts & Estates Group

[255 State Street, 7th Floor | Boston, MA 02109](#)

Assistant - Jayne Mahoney: [REDACTED]

e-mail: [REDACTED] | www.rlw.com | [BIO](#)

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From: Noam Chomsky [mailto:[REDACTED]]

Sent: Friday, December 08, 2017 12:41 PM

To: Deborah Pechet Quinan

Cc: Valeria Chomsky; Richard Kahn

Subject: Fwd: FW: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

I am quite shocked to hear Max's response. He had no objections when my IRA was being depleted to pay taxes for the entire estate and for distributions to family, not to speak of management fees for the whole estate, along with other distributions to family that he knew of, more than exhausting the required withdrawal. He was supposed to have been my lawyer then, and was in constant contact with Sam. There were no requests for financial statements when I was paying taxes for everyone. That's just the beginning.

I suppose you might as well talk to him. The technical matters about delay of obtaining the funds until next week are just a diversion. That doesn't matter as long as it is done by mid-month. What matters is his incomprehensible behavior.

Noam

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

From: **Deborah Pechet Quinan** <[REDACTED]>

Date: Fri, Dec 8, 2017 at 7:02 AM

Subject: FW: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

To: "Noam Chomsky ([REDACTED])" <[REDACTED]>, "Valeria Chomsky

([REDACTED])" <[REDACTED]>, "Richard Kahn

([REDACTED])" <[REDACTED]>

Dear Noam, Valeria and Richard,

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.

Deborah

Deborah Pechet Quinan, Esq. LL.M.

Shareholder

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[255 State Street, 7th Floor | Boston, MA 02109](#)

Assistant - Jayne Mahoney: [REDACTED]

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From: Max Kohlenberg [mailto:]
Sent: Thursday, December 07, 2017 9:22 PM
To: Deborah Pechet Quinan
Cc: Noam Chomsky ()
Subject: RE: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

Deborah –

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:

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.
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 has ultimate authority as to any particular matter. He and his sisters are also entitled to know of Noam's request, even if I choose not to follow any advice that they might offer.
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.
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.
5. If I request that Bainco liquidate holdings to raise cash it is unlikely that funds will be available before early next week.
6. If Bainco were to liquidate assets to raise cash substantial capital gains taxes may be triggered.

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.

Thank you,

Max

A. Max Kohlenberg

Howland Evangelista Kohlenberg Burnett, LLP

One Financial Plaza – Suite 1600

Providence, Rhode Island 02903

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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From: Deborah Pechet Quinan [mailto:]
Sent: Thursday, December 07, 2017 4:18 PM
To: Max Kohlenberg
Cc: Noam Chomsky ()
Subject: Distributions for Tax Payments from Carol S. Chomsky Marital Trusts

Max -

At Noam Chomsky's direction I am writing to formally request two distributions on his behalf to be made from the Carol S. Chomsky Marital Trusts, as follows:

\$150,000 for 2017 federal estimated taxes which we ask that you remit directly to the US Treasury on Noam's account (I do not have a voucher); and

\$109,271 for 2016 taxes paid from Noam's IRA and penalties incurred.

As I know you are aware, distributions from the marital trusts are to be made in your sole discretion. Your co-trustee, Harry Chomsky, has no say in making discretionary distribution decisions per the terms of the trust. Therefore there is no need for you to confer with Harry and you are able to accede to this request promptly and without delay.

As I know you are also aware, the trust contains no standard requiring you to consider Noam's other financial resources. You are obligated to reasonably exercise your discretion, and making the 2017 income tax payment for Noam from these trusts is more than reasonable under any analysis.

In addition, Noam's income tax liability for 2016 was unnecessarily increased due to your refusal to make the 2016 income tax payments from the trust. As a result, Noam had to withdraw \$109,000 from his IRA to make 2016 income tax payments and \$271 in tax penalties were incurred. These withdrawals unnecessarily and unreasonably increased Noam's 2016 and 2017 income tax liabilities because the marital trusts had more than sufficient funds to allow you to make these 2016 tax payments from assets that would not incur ordinary income tax on every dollar distributed. Again, this distribution of \$109,271 is a reasonable exercise of your discretion under any analysis.

Please confirm that you will take care of these payments before the close of business tomorrow. Please remit the \$150,000 check directly to the federal taxing authorities and fax me a copy of the check and remittance correspondence. See my fax number below. I will send you another email shortly with directions for you to remit the \$109,271 distribution.

Deborah

Deborah Pechet Quinan, Esq. LL.M.

Shareholder

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[255 State Street, 7th Floor](#) | [Boston, MA 02109](#)

Assistant - Jayne Mahoney: [REDACTED]

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