

**From:** Valeria Chomsky <[REDACTED]>  
**To:** "jeffrey E." <jeevacation@gmail.com>  
**Subject:** Fwd: query - IP related  
**Date:** Sun, 08 Oct 2017 19:14:59 +0000

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FYI.

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

**From:** Deborah Pechet Quinan <[REDACTED]>  
**Date:** Sun, May 8, 2016 at 9:34 AM  
**Subject:** Re: query  
**To:** Noam Chomsky <[REDACTED]>  
**Cc:** Valeria Chomsky <[REDACTED]>

Dear Noam,

There is still a need for a QDOT for Massachusetts estate tax purposes (\$1M exemption) and because of your lifetime federal taxable gifts, which are added back to your federal and Massachusetts estates to calculate whether you are above or below the federal and state exempt amounts. I don't have the numbers in front of me; but all that being said the QDOT should only fund to the extent necessary to defer all estate taxes until Valeria's death if she survives you. I'll confirm how this works against your assets and lifetime taxable gifts; but will also need the valuation for the Who Rules The World rights that you have just assigned to Valeria for the final analysis.

Valeria, Happy Mother's Day!!

All my best to you both,  
Deborah

Sent from my iPhone. Please excuse brevity and typos.

On May 7, 2016, at 12:07 PM, Noam Chomsky <[REDACTED]> wrote:

An additional question, for when we will have a chance to discuss this. My understanding is that if my estate is under the exempt amount then I can leave as much as I want to Valeria without federal estate tax. In that case, why is there any need for a Qdot for Valeria?

Noam

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

**From:** Deborah Pechet Quinan <[REDACTED]>  
**Date:** Wed, May 4, 2016 at 11:37 AM  
**Subject:** RE: query  
**To:** Noam Chomsky <[REDACTED]>, Valeria Chomsky <[REDACTED]>

Noam and Valeria,

EFTA00996566

Not having had time to review the documents yet, I can respond only in general terms – the assignment of Noam's tangibles to the trust is likely only done for the purposes of avoiding probate of the tangibles at Noam's death. My guess is that Valeria is the sole beneficiary of Noam's trust at Noam's death and that she will have full and unimpeded use of the tangibles; and that if that is not satisfactory at the time, the tangibles can be distributed to her from the trust. I hope this is helpful and I look forward to reviewing the documents and speaking next week.

Best,

Deborah

Deborah Pechet Quinan, Esq. [REDACTED].

Shareholder

Chair, Trusts & Estates Group

Ruberto, Israel & Weiner

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Tel: [REDACTED] (direct)

Tel: [REDACTED] (cell)

Tel: [REDACTED] (assistant – Jayne Mahoney)

Tel: [REDACTED] (firm main line)

Fax: [REDACTED]

E-mail: [REDACTED] <[mailto:\[REDACTED\]](mailto:[REDACTED])>

Firm's website: [REDACTED] <[\[REDACTED\]](#)>

Firm biography: [REDACTED]

**From:** Noam Chomsky [mailto:[REDACTED]]

**Sent:** Wednesday, May 04, 2016 10:57 AM

**To:** Deborah Pechet Quinan; Valeria Chomsky

**Subject:** query

We have several questions about the documents that we'd like to ask you about.

Some have to do with Article V. It is unclear to us what is covered by the phrase "my tangible personal property" in Article V and why these tangible properties, whatever they are, are being assigned to the Noam Chomsky Revocable Trust, instead of being transferred directly to Valeria, as we discussed at the meeting.

Noam

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