

From: Richard Kahn <[REDACTED]>
To: "jeffrey E." <jeevacation@gmail.com>
Subject: max
Date: Thu, 31 May 2018 19:17:54 +0000

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 31, 2018 at 3:17:19 PM EDT
To: 'Richard Kahn' <[REDACTED]>

No Rich, you do not have my word that once you give me the information I'm asking for I will "make the transfer". At no time have I said that I would make a distribution equal to the tax payments made if you gave me X, Y or Z and I really don't feel comfortable when I have the sense that you are trying to put words in my mouth. What I have said all along (to Noam and Valeria, to Deborah Pechet Quinan and to you) is that I need information about Noam's income, Noam's expenses and any gifts he has made so that I can do my job, as trustee, to provide support for him that's appropriate to his short term and long term needs. (I understand that there have been no gifts or other gratuitous payments by Noam in the last several years, so you don't need to address that again, unless the answer to that has changed.)

In 2016 and again in 2017 I made substantial distributions from the trusts to cover "tax emergencies". On each occasion I was assured (and Noam's children were assured) that Noam would (a) engage in some level of financial planning, and (b) provide me with the information that I need, as trustee, to fulfill my duties. In 2017 I said to Deborah that no further distributions of trust principal would be made unless the promised information was forthcoming. She agreed to do her best to obtain it and she acknowledged that if she provided it that was not a guarantee of any particular distributions from the trust – it was only a condition precedent to my considering any further distributions. Noam understood this as well (though at one time he said, in writing, that asking about his finances was an intolerable intrusion and that, as a result, he would never ask for any money from the trust again).

I am very grateful to you for your efforts to get me the financial information that I need and I think you and I have done pretty well on compromising between what I consider the essential minimum and what you (on behalf of Noam) consider an unreasonable intrusion. Once you get me the remaining information I assure you that I will give very serious consideration to making a principal distribution *but I am not assuring you that it will be in the amount of the tax reimbursement requested. Only when I have the income and expense information to consider will I be able to reach a conclusion as to how much of a distribution would be prudent and appropriate.*

Max

A. Max Kohlenberg
Howland Evangelista Kohlenberg Burnett, LLP
One Financial Plaza – Suite 1600
Providence, Rhode Island 02903
Direct: [REDACTED]
Main: [REDACTED]
Fax: [REDACTED]
[REDACTED]
[REDACTED]

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From: Richard Kahn [mailto:[REDACTED]]
Sent: Thursday, May 31, 2018 2:32 PM
To: Max Kohlenberg
Subject: Re:

once i give you these things do i have your word you will make the transfer? thx

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

On May 31, 2018, at 2:17 PM, Max Kohlenberg <[REDACTED]> wrote:

Rich –

If you want to simply represent that his salary is \$175,000 per year and then give a figure for average royalties over the last 3 or 5 years (unless you think there is a basis for using a lower figure) that would be helpful. Can you also tell what his RMD is for 2018, so I have a sense of what that will add to his income? That will help me to consider both upcoming taxes and income needs.

I know you're going to be getting me information on what the last tax payments you showed to me covered. Thanks in advance for that.

EFTA01047474

I will be out of the office for the next week, but I'll be checking emails when I can and will reply as quickly as my travel circumstances permit.

Max

A. Max Kohlenberg
Howland Evangelista Kohlenberg Burnett, LLP
One Financial Plaza – Suite 1600
Providence, Rhode Island 02903
Direct: [REDACTED]
Main: [REDACTED]
Fax: [REDACTED]
[REDACTED]
[REDACTED]

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From: Richard Kahn [mailto:[REDACTED]]
Sent: Wednesday, May 30, 2018 4:52 PM
To: Max Kohlenberg
Subject: Re:

i received your encrypted message

regarding details of income or expenses. why not agree to just pay the tax , due, . royalties fluctuate his salary is 175 per year . his taxes clearly are permissibile. . he has no other income . separate from the sale . office expenses. houses expneses. , paying his tax seems an easy iidea that takes into account flucturats. thoughts. .

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

On May 30, 2018, at 2:53 PM, Max Kohlenberg <[REDACTED]> wrote:

Rich -

I just sent you a reply to this email in encrypted form. If you have not received it please check your spam filter.

Thanks,

Max

A. Max Kohlenberg
Howland Evangelista Kohlenberg Burnett, LLP
One Financial Plaza – Suite 1600
Providence, Rhode Island 02903

Direct: [REDACTED]

Main: [REDACTED]

Fax: [REDACTED]

[REDACTED]

[REDACTED]

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-----Original Message-----

From: Richard Kahn [mailto:[REDACTED]]

Sent: Wednesday, May 30, 2018 2:11 PM

To: Max Kohlenberg

Subject:

can you please detail the total income and total fees paid and to who for 14 15 16 17,. thx.

harry has said he is willing to give Noam additional access to trust ?

i will get you tax info, plus i need from you a last list to produce you say income.

not sure what you want , and want to end this part of the problem and not have you come back and say not enough

. thx

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

tel [REDACTED]

fax [REDACTED]

cell [REDACTED]