

EXHIBIT 32

From: Roger Ver <roger@memorydealers.com>
Sent: Mon 1/11/2016 11:08:12 PM (UTC-05:00)
To: Appraiser 2
Subject: Re: BitCoins
Attachment: signature.asc

Hi Appraiser 2,

Thanks for the reply.
Now I think I understand.

I will get back to you in detail tomorrow.

Roger Ver

> On Jan 11, 2016, at 8:05 PM, Appraiser 2 wrote:

>

> Hi Roger,

>

> I understand you want to get it done on the Bitcoin valuation.

>

> I wrote the following to Lawyer 1, your attorney, a few weeks ago:

>

> It makes a huge difference whether it is a personal holding or entity
>> holding.

>> IRS ruling on the Virtual Currency including the BITCOIN is a

>> treatment as like an asset class of "PROPERTY."

>

> He said that he will find out more the exactness of your holdings whether
> personal or entity.

>

> Again, the valuation for risk adjustment between the two is huge and its
> consequences of taxation will be huge as well.

>

> You mentioned once you wanted to value your Bitcoin as personal holdings.

> Think about it again.

> I understand the Bitcoin's unique code, however the question is where the
> Bitcoin is invested for.

>

> If you want me to value it as personal holdings, I will wrap it up and send
> the report to you.

>

> Thank you so much!

>

>

Appraiser 2

>
> This email message and any attachments are CONFIDENTIAL and intended solely
> for the addressed recipient. Any unauthorized use, disclosure or
> duplication is prohibited. Thank you.
>
>
>
> -----Original Message-----
> From: Roger Ver [mailto:roger@memorydealers.com]
> Sent: Monday, January 11, 2016 12:10 PM
> To: Appraiser 2
> Subject: Re: BitCoins
>
> Hi Appraiser 2,
>
> Another week has gone by and I haven't heard back from you.
> Is everything ok?
>
> Can you please give me an update so I know what to expect?
> If you aren't able to complete the appraisal for some reason, please let me
> know ASAP so I can find someone else.
> If that is the case, you can refund my \$6,000 preferably by Bitcoin to:
> [REDACTED]
>
> Or you can wire to my bank:
>