

EXHIBIT 35

Message

From: Return Preparer 1
To: Roger Ver [roger@memorydealers.com]

Hi Roger,

If you sell MD + AS + the building, the tax result will be the following:

1. The gains on MD and AS will not be subject to federal tax. In general (with some exceptions) capital gains are not taxable to nonresidents.
2. The gains on MD and AS will not be subject to California tax. The gain is not CA source income; the source corresponds with your residence.
3. For the building, you will be taxed at marginal rates under federal tax (with the highest rate being 39.6%), and you can expect a rate of approximately 13.3% for state tax. It would be best if you had the building/land appraised as part of the transaction, since the real estate is the only part of the transaction that is taxable. Getting the appraisal should protect you from the IRS challenging the value you assign to the building. We recently computed your basis in the building to be \$962,950 for federal tax purposes and \$876,049 for state tax purposes as of the end of 2014 when you ceased to rent the property.

Return Preparer 1

Law Firm 1

On 8/7/16 11:04 AM, Roger Ver wrote:

Thank you for the reply Return Preparer 1.

I have one additional question for the moment that will influence my decision.

I think I can sell MD + AS + the building they are in, for around \$10M USD total.

Will I need to pay an additional USA tax on this sale?

If so, about what rate would it be at?

Thank you so much for all of your help,

Roger Ver

On Jul 13, 2016, at 9:08 PM, Return Preparer 1 wrote:

Hi Roger,

In reference to your inquiry about MD/AS, if you keep these companies

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open you will need to continue filing tax returns for them each year as C Corporations. If the companies have outstanding loans to you, it may be necessary to also prepare Form 5472 to report transactions between the related parties (you and the corporation). I would assume that your ongoing costs for the tax prep will be essentially the same as they have been in the past, so that you can predict with some reasonable degree of certainty.

If you decide to cease owning the companies, one option that we had discussed a couple years ago is giving the stock to certain key employees. Another option is to sell the companies, but if they have large outstanding debts, that could be very difficult.

If you'd like to have a Skype call with **Law Firm 1** and/or **Lawyer 1** to brainstorm ideas, I'd be happy to arrange that. They are definitely the most strategic/planning-oriented people here in our office.

Also, **Lawyer 1** mentioned something about your US bitcoin startups that are organized as LLCs that I wanted to pass along to you. If those LLCs have a nonresident member, they will have annual reporting requirements that they should be aware of. Failure to meet those requirements could result in penalties, so if you have not already, it may be a good idea to mention this to them. We can provide more detail about this if you would like.

Kind regards,

Return Preparer

Return Preparer 1

Law Firm 1

On 7/13/16 2:06 AM, Roger Ver wrote:

Hi **Return Preparer**,

Thank you for the update on the missing returns.
I'm happy to resign whenever you have things ready.

I look forward to hearing your advice regarding MemoryDealers / Agilestar, but I'm not in any hurry for it.

Talk to you soon,

Roger Ver

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For all your Memory needs please visit
<http://www.memorydealers.com>

Learn about Bitcoin at <http://www.bitcoin.com>

On Jul 13, 2016, at 9:00 AM, **Return Preparer 1** wrote:

Hi Roger,

I discussed this with **Law Firm 1** and **Lawyer 1** today. We have a few thoughts on this. I will type them up and send you a message tomorrow.

Also, it looks like we are going to have to re-file your 2014 federal tax return. The IRS received the payment, but not the tax return that was in the same envelope as the payment. I've had multiple phone calls with the IRS over the last 2 months where I periodically check to see if they have inputted the 2014 return into their system, and as it has been 8 weeks since we filed it and it is still not in the system, they are now advising me to re-file with a letter explaining what happened. I will send you the necessary signature pages tomorrow. I think it will be possible to get credit for filing in May since I have proof of delivery from the Post Office.

Sorry for the inconvenience. This is definitely not unheard of and even in my relatively limited experience (I'm filing hundreds fewer returns each year than most preparers because we tend to work only with more complex situations), I've seen it a few times over the years.

Kind regards,

Return Preparer 1

Return Preparer 1

Law Firm 1

Law Firm 1

On 7/11/16 8:11 PM, Roger Ver wrote:

Thank you Return Preparer.

I'm doing a bit of soul searching regarding what to do regarding MemoryDealers / Agilestar now that I've sold all my other USA based assets.

I'm wondering if you have any input on how much of a future burden the tax reporting requirements for them are going to be if I don't sell them.

Any other advice or thoughts you have are more than welcome.

Thank you so much for all your help,

Roger Ver

On Jul 12, 2016, at 3:24 AM, Return Preparer 1 wrote:

Dear Roger,

I received the attached letter from the IRS today and responded via fax. They were looking for copies of the withholding forms from the sale of the rental properties in 2015. I faxed all the withholding forms to them today, so they should be able to process the return at this point.

As always, please feel free to reach out to me should you have any questions.

Kind regards,

Return Preparer

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Return Preparer 1

Law Firm 1

<letter from IRS 2015 form 1040NR 2016-07-06.pdf>

