

# **EXHIBIT 36**

From: Return Preparer 1  
 Subject: Encrypted Message  
 Date: August 14, 2018 at 22:30  
 To: Roger Ver <roger@rogerver.com>

From: Return Preparer 1  
 To: Roger Ver <roger@rogerver.com>  
 Subject: Re: Encrypted Message

Hi Roger,

Thank you very much for the additional information.

A preliminary answer on the cryptocurrency sales on US exchanges -- I believe these will be nontaxable to you because they will be considered sales of intangible personal property, which are sourced to the residence of the seller. You are a nonresident of the US so this would be foreign source income, and would not be reportable on your US tax return. Right now I am waiting for lawyer review of this analysis, but wanted to share this with you as a preliminary conclusion. So, at least until that review is complete, I will not be asking for further detail on those transactions.

Will circle back to the other items with follow up questions (if needed) in the near future.

Kind regards,

Return Prep

Return Preparer 1

Law Firm 1

On 8/11/18 7:01 AM, Roger Ver wrote:

Hi Return Prep,

I do have one additional update.

It looks like I was still receiving interest payments from [REDACTED] in 2017.

Here are the exact payment details denominated in BTC. The April 1st, 2017 payment was the final one.

✓	2017-04-01 17:04	[REDACTED]	Interest payment	+18.1446
✓	2017-03-03 11:51	[REDACTED]	Interest payment	+24.9995
✓	2017-01-29 10:21	[REDACTED]	Interest payment	+49.9995
✓	2016-12-30 13:32	[REDACTED]	Interest payment	+49.9995
✓	2016-11-30 15:58	[REDACTED]	Interest payment	+49.9995
✓	2016-10-30 09:46	[REDACTED]	Interest payment	+49.9995
✓	2016-09-28 14:34	[REDACTED]	Interest payment	+49.9995
✓	2016-08-29 05:52	[REDACTED]	Interest payment	+49.9995
✓	2016-08-02 07:07	[REDACTED]	Interest payment	+49.9995
✓	2016-07-01 01:47	[REDACTED]	Interest payment	+49.9995
✓	2016-06-01 01:37	[REDACTED]	Interest payment	+49.9995
✓	2016-04-30 01:06	[REDACTED]	Interest payment	+49.9995
✓	2016-03-31 08:05	[REDACTED]	Interest payment	+49.9995
✓	2016-02-29 04:12	[REDACTED]	Interest payment	+49.9995

You can look up the historical BTC price here: <https://markets.bitcoin.com/crypto/BTC>  
 Although I never converted any of the BTC into USD until December 2017 or January 2018

A few more details are inline below.

On Aug 7, 2018, at 9:00 AM, Return Preparer 1 wrote:

Encrypted & Signed PGP part

From: Return Preparer 1  
 To: Roger Ver <roger@rogerver.com>  
 Subject: Re: Encrypted Message

Hi Roger,

Thanks very much for your responses. I'm putting my follow ups in line to keep the threads clear

Thanks very much for your responses. I'm putting my follow-ups in line to keep the threads clear.

Kind regards,

Return Prep

Return Preparer 1

Law Firm 1

On 8/3/18 7:27 AM, Roger Ver wrote:

Hi Return Prep,

Thank you for this great summary.  
I'm sorry it took me so long to reply.  
Please see my answers inline below.

On Jul 26, 2018, at 2:11 AM, Return Preparer 1 wrote:

Encrypted & Signed PGP part

From: Return Preparer 1

To: Roger Ver <[roger@rogerver.com](mailto:roger@rogerver.com)>

Subject: 2017 tax return items recap

Hi Roger,

For your 2017 return, we had various communications in a few email threads, and I'd like to combine everything I know into one email for purposes of checking whether I have a complete picture of your 2017 tax situation.

This is what we have as your list of income items for 2017; for each of these we will check your reporting requirements. Please correct me if it looks like I have mischaracterized anything or left anything you know of off the list:

1. Hawaii tax refund of \$62,033 received during 2017 (related to your 2015 tax return).

Yes.

2. [REDACTED] – you will get a K-1 for this, and pass it along to us when you do.

I don't think I ever received the final K-1, but please reach out to [REDACTED] for the final version.

Will do.

3. You had the following loans outstanding during 2017:

- a. USD loan to [REDACTED]

Yes, Let me know if I should dig up the details.

I told him to pay it all off before the end of

If you have a copy of the loan agreement plus details of payments received, that would be helpful.

There was never anything formal, just a phone call or email exchange. I've known him about 15 years and never had a problem doing business with him.

\$200,000 USD loan, 22% APR.

- b. XRP loan to [REDACTED]

Yes, Let me know if I should dig up the details.

I already have the loan agreement for this one. Do you also have records of payments received?

- c. XRP loan to [REDACTED] (this agreement was re-written in the name of [REDACTED], the offshore parent in March 2018)

Yes, Let me know if I should dig up the details.

I already have the loan agreement for this one. Do you also have records of payments received?

d. BTC loan to [REDACTED] (I am not sure if this was still outstanding in 2017; let me know if it was paid off before 1/1/17)

This think this was paid off in 2015. If that doesn't match your records, I can dig things up and double check.

Our records don't have any information about when it was paid off, so please do double check on that and let me know. See the beginning of this email for the details.

Our understanding is the following with respect to other items. Please correct me if any of these is wrong for calendar year 2017:

1. No distributions or other payments were made to you from Memory Dealers or Agile Star.

None.

2. No other US corporations of which you owned stock paid any compensation or made any distributions to you.

None

3. You do not have any other US partnership/LLC interests other than [REDACTED] company; for that, we will receive a K-1.

None that I am aware of.

4. You did not perform any services while physically present in the US for which you received payment (please note this question is related only to where services were performed; if you performed any services in the US, let me know, and for the moment ignore where you were when payment was made or where payment was sent from and deposited).

None

5. You had no other loans outstanding to US persons (denominated in any currency) other than the four mentioned in my list above.

There was a small loan to [REDACTED] for various other currencies. The total interest paid was less than \$1000. I've attached the worksheet. 14.467 XMR total paid.

Thank you.

6. You had no cryptocurrency transactions on US exchanges in 2017.

I had some substantial trades on some US based crypto currency exchanges. (Kraken, and maybe some others)

What do we need to do about this?

Next step is at us -- we will confirm whether gains from these transactions are US or foreign source income for you (if US source, these would be reportable on your US tax return).

7. You did not spend any cryptocurrency while physically present in the US in 2017.

I likely paid for some meals at restaurants with crypto currency while in the USA.

Same as for item # 6; we will confirm whether gains from these transactions are US source income for you.

8. Your US income/investments/loans were all directly in your own name and not through any foreign entities as holding companies.

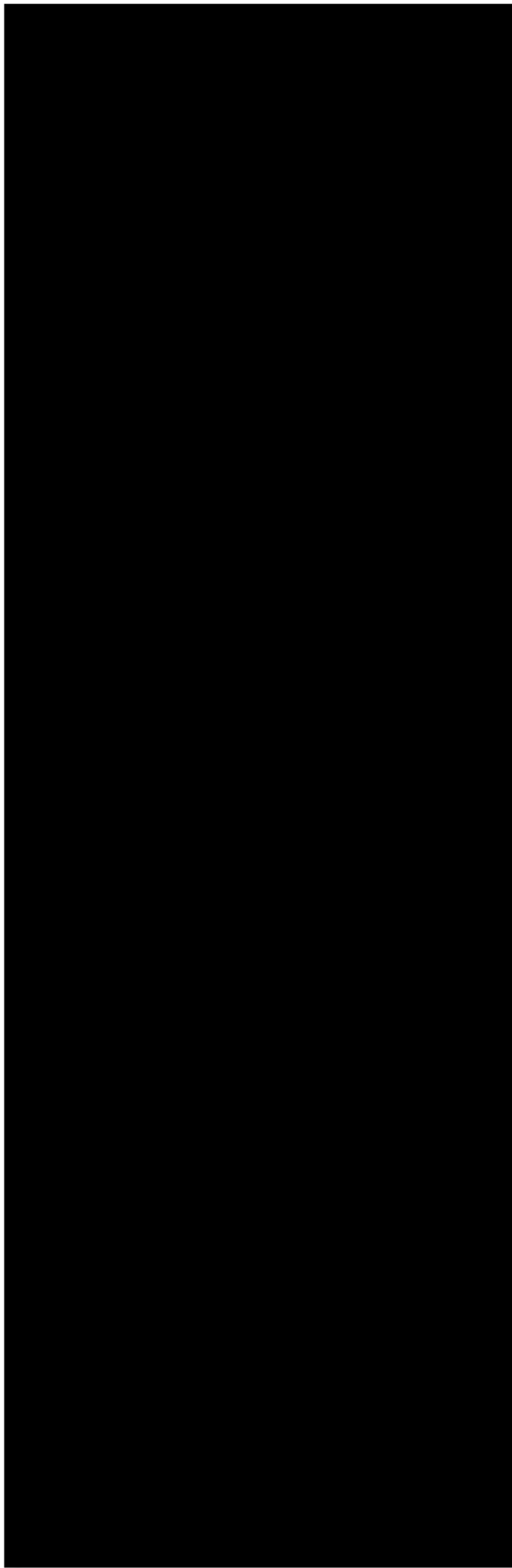
There are a lot, and I have some foreign entities too. Do we need to do some extra reporting for those too?

Possibly. If any of the foreign entities are doing business in the US, they would probably need to file US tax returns and possibly special information returns as well. If your US investments are held through foreign entities, the foreign entities might be deemed to be "doing business" in the US and subject to US tax filing requirements.

US entities would likely need to file US returns and then provide information to you for your tax returns (like the K-1 for [REDACTED] or a W-2 to report your salary, or Form 1099-DIV to report a distribution from a corporation to you; if they know you are a nonresident they may also give you other documents related to withholding).

How extensive is the list of entities?

Here is a partial list, but not all of them are in the USA:



9. You had no income from investment accounts held in the US, if you owned any (for example dividend income from a stock trading account).

Not that I'm aware of.

10. You had no rental income.

None

11. You sold no real estate.

None

12. You had no income of any other kind that originated in any way from other US persons or companies other than what appears on the list above.

None

Let me know if you have any questions and I'll be happy to assist.

We should likely discuss point #6 and what ramifications there may be from that point.

Agreed. We should make sure to cover this carefully.

Kind regards,

Return Preparer

Return Preparer 1

Law Firm 1

