EXHIBIT 1

Message (Digitally Signed) From: Roger Ver [roger@memorydealers.com] 12/8/2013 9:10:52 PM Sent: To: Law Firm 1 CC: Law Firm 1 Return Preparer 2 Return Preparer 3 Employee 1 Subject: Re: Renunciation Attachments: signature.asc That is wonderful news. Lets go ahead and move full speed ahead with it. Thank you! On Dec 8, 2013, at 5:16 PM, Law Firm 1 wrote: > The final tax return has a filing deadline of 15 June 2014. We can get extensions to as late as 15 December 2014. We will have plenty of time to get the appraisals etc and do the tax returns. > > > .aw Firm 1 >> On Dec 8, 2013, at 11:57 AM, Roger Ver <roger@memorydealers.com> wrote: >> >> Hi wrim >> >> I think I can get an appointment with the Embassy in Tokyo by the end of the year. >> >> For the final tax return for my renunciation we will file it this December on the day I renounce, by April 15th 2014? >> >> Thanks for your help! >> >> Roger >> >> >>> On Dec 8, 2013, at 3:09 PM, Law Firm 1 >>> >>> You will need to get into an Embassy or Consulate before the end of the year. Call around and see who can schedule you. >>> And before that you will need the new passport in hand. You will walk out without a US passport so in order to move about the planet you will need the St Kitts passport. >>> >>> If both are logistically possible then you can renounce in 2013. >>> >>> Doing so will mean (tax-wise) that you are diving off the high dive into the pool without checking how much water is in the pool. Meaning--when you renounce you have committed yourself and whatever the tax results are, they are. No adjustments are possible. >>> >>> If you are fine with that, then launch the rocket. :-) We will get the appraisals etc and do whatever we can with the tax results. We will prepare the 2013 tax returns in 2014 and get them filed for you. >>> >>> >>> .aw ⊦ırm >>> >>> >>> On Dec 8, 2013, at 9:24 AM, Roger Ver <roger@memorydealers.com> wrote: >>>> >>>> Just to be clear, I'm hoping to renounce before the end of this year. >>>> >>>> Thank you! >>>> >>>> Roger >>>>

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>>>> On Dec 7, 2013, at 7:28 PM, Law Firm 1
                                                                        wrote:
>>>>>
>>>> Hi Roger,
>>>>>
>>>> Thanks for the email and good news on the citizenship.
>>>> We will kick it into gear in January and yes the Bitcoin businesses will be the most complex to
deal with.
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>>>>>
         aw Firm
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>>>>> On Dec 6, 2013, at 10:39 AM, Roger Ver <roger@memorydealers.com> wrote:
>>>>>
>>>>> Hi Law Firm 1,
                Law Firm 1
                         Return Prep , Return Prepar and Employee 1
>>>>>
>>>>> It's not %100 confirmed yet, but it looks very likely that I will be able to receive citizenship
in St Kitts next week.
>>>>>
>>>>> I then hope to be able to renounce before the end of this year.
>>>>> I understand that it will be a bit of work to get everything together for the final tax return by
the end of this year, but I hope everyone can help work to make that happen.
>>>>> Please let me know what will be needed on my end to actually make this happen this year.
>>>>> I've already ordered appraisals of all my real-estate, along with my two original companies,
MemoryDealers and Agilestar.
>>>>> I will need some professional guidance in regards to the various Bitcoin businesses I'm involved
with as well.
>>>>>
>>>>> Thanks so much,
>>>>>
>>>>>
>>>>>
>>>>> Roger Ver
>>>>> Memorydealers KK
>>>>> 4F Higashi SS bldg.
>>>>> 2-17-11 Higashi, Shibuya
>>>>> Tokyo 150-0011 Japan
>>>>> roger@memorydealers.com
>>>>>
>>>>> TEL: +81-3-6450-5136
>>>>> FAX: +81-3-6450-5137
>>>>> MOBILE: +81-80-3242-1056
>>>>>
>>>>> Skype rogerver
>>>>>
>>>>> For all your Memory needs please visit
>>>>> http://www.memorydealers.com
>>>>>
>>>>>
>>>>> On May 22, 2013, at 7:25 PM, Law Firm 1
                                                                          wrote:
>>>>>>
>>>>> No problem, Roger, good luck!
>>>>>
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aw Firm >>>>>> >>>>>>

>>>>> Pursuant to recent requirements set forth in Circular 230, the IRS now requires us to inform you that any federal tax advice contained in this communication is not intended, nor written to be used, and may not be used, for the purpose of (i) avoiding penalties that may be imposed under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein.

>>>>>> >>>>> On May 22, 2013, at 5:01 PM, Roger Ver <roger@memorydealers.com> wrote:

>>>>>>> >>>>>> Hi Law Firm 1 >>>>>>>

>>>>>> Currently I have started the application process in ST Kitts.

>>>>>>>> >>>>>> Lets wait and see what kind of results I am able to get.

>>>>>>> >>>>> Thank you so much for your help,

>>>>>> Roger Ver

>>>>>>> >>>>>>>

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>>>>>> >>>>>> >>>>>> >>>>>> >>>>>> >>>>>>

>>>>>> On May 22, 2013, at 4:49 PM, Law Firm 1 wrote:

>>>>>>>>

>>>>>> Dear Roger,

>>>>>> and and had a chance to further discuss your situation and unfortunately we are not sure how we could assist much further.

>>>>>>>

>>>>>> We generally refer clients to Other Law Firm , however, I know you already tried speaking with them last year.

>>>>>> Our firm could certainly do the research and provide you with a list of your most plausible options. However, this project would be time consuming and therefore rather costly. If this is something you would like to explore, please let me know and we can certainly discuss it further. >>>>>>>>

>>>>>> Best regards,



>>>>>> Pursuant to recent requirements set forth in Circular 230, the IRS now requires us to inform you that any federal tax advice contained in this communication is not intended, nor written to be used, and may not be used, for the purpose of (i) avoiding penalties that may be imposed under the Internal Revenue Code or (ii) promoting, marketing or recommending to another party any tax-related matters addressed herein.

>>>>>>>

>>>>>> On May 15, 2013, at 12:56 PM, Roger Ver <roger@memorydealers.com> wrote:

>>>>>>>>

>>>>>> Hello Law Firm 1

>>>>>> Today I received notice that my citizenship application in Dominica won't be approved, so my renunciation will not be taking place in June.

>>>>>> I still plan to renounce ASAP, but becoming stateless doesn't seem practical at the moment. >>>>>> If you have any suggestions on how to obtain citizenship in another country, I would love your guidance.

>>>>>> Money is not an issue.

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>>>>>>>>>
>>>>> Thank you,
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>>>>>>>>>>>>
>>>>>>>>
>>>>>> Roger Ver
>>>>>> Memorydealers KK
>>>>>> 4F Higashi SS bldg.
>>>>>> 2-17-11 Higashi, Shibuya
>>>>>> Tokyo 150-0011 Japan
>>>>>> roger@memorydealers.com
>>>>>>>>>
>>>>>> TEL: +81-3-6450-5136
>>>>>> FAX: +81-3-6450-5137
>>>>>> MOBILE: +81-80-3242-1056
>>>>>>>>
>>>>>> Skype rogerver
>>>>>>>>>
>>>>>> For all your Memory needs please visit
>>>>>> http://www.memorydealers.com
>>>>>> We now accept Bitcoin! www.bitcoin.org
>>>>>> On May 13, 2013, at 5:16 PM, Law Firm 1 wrote:
>>>>>>>>>>>
>>>>>> Hi Roger,
>>>>>>>>>>
>>>>>> I wanted to reach out to you and see if you will still be requiring our assistance. It seems
that you are working with Appraiser 1 to address questions regarding your 2013 expatriations. This is
certainly alright. :-)
>>>>>>>>
>>>>>> However, I assume you will not be requiring our services as well as theirs. Please let me
know if my assumption is correct and we will refund the amount currently remaining in your trust account.
>>>>>>>>>>
>>>>>>> Thank you,
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              aw Firm
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>>>>>>> Pursuant to recent requirements set forth in Circular 230, the IRS now requires us to inform
you that any federal tax advice contained in this communication is not intended, nor written to be used,
and may not be used, for the purpose of (i) avoiding penalties that may be imposed under the Internal
Revenue Code or (ii) promoting, marketing or recommending to another party any tax-related matters
addressed herein.
>>>>>>>>>
>>>>>> Begin forwarded message:
>>>>>>>>>>>
>>>>>>> From: Appraiser 1
>>>>>>> Subject: RE: Renunciation
>>>>>>> Cc: Return Preparer 3
                                                   Return Preparer 1
                             , Return Preparer 2
                                                                   Employee 1
>>>>>>>>>>
>>>>>> Hi Roger,
>>>>>>> Before you file your 2012 tax returns, you might want to get a better understanding of the
potential wide range of tax implications involved with the use of bitcoin. Looking forward to speaking
with you live later this week.
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>>>>>>>> Best regards,
>>>>>>>>>>>
               Appraiser
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>>>>>> From: Return Preparer 2
>>>>>>> Sent: Friday, April 26, 2013 12:52 PM
>>>>>>> To: 'Roger Ver'; Employee 1
>>>>>>>> Cc: Return Preparer 3'; Return Preparer 1; Law Firm 1
                                                            ; Appraiser 1
>>>>>>> Subject: RE: Renunciation
>>>>>>>>>
>>>>> Hi Roger!
>>>>>>>>>
>>>>>>> My responses to your inquiry are as follows:
                       You do not have to transfer Memory Dealers or the bitcoins into your name in 2012.
>>>>>> 1.
There are 2 reasons why: (a) You own 100% of the stock of Memory Dealers and Agilstar; both corporations
are S-corps which mean that all income "flows through" to you, anyway; therefore any income reported is
paid by you, personally, on your personal income tax returns.
>>>>>>> (b) There was no income in 2012 from the sale of bitcoins; to my knowledge, you purchased
many more bitcoins from profits of the corporations and Employee1 carries these bitcoins as an Asset at Cost
on the corporation books. Based on the explanatory response from <a href="Law Firm 1" regarding the reporting of the Fair Market Value of the bitcoins at the time of renunciation (presumably this year), a huge tax liability will arise, as I understand it, between the current fair market value of the bitcoins and your
much lower cost. You would know better than I what thet "gain" would be.
>>>>>>>>>
>>>>>> 2.
                      Kindly put together your 2012 personal income tax information ASAP and send it to
us so we can complete your personal returns and meet the deadline you projected.
>>>>>> 3.
                      Employee 1 must send us the completed financial statements for both Agilstar and Memory
Dealers ASAP so we can complete the 2012 corporation tax returns; these returns are also on extension and
they have to be completed first in order for us to complete your personal tax returns for 2012.
                      If you intend to continue business in the U.S. as you now conduct it with Memory
Dealers and Agilstar, I would think you would want to leave these corporations AS IS on an ongoing basis
unless you may have some other reason to transfer the business operations of these 2 corporations outside
the U.S.
>>>>>>> Best of luck on your road to renunciation. We look forward to hearing from you soon.
>>>>> Regards,
>>>>>>>>
>>>>>>>>>>
>>>>>> From: Roger Ver [mailto:roger@memorydealers.com]
>>>>>>> Sent: Friday, April 26, 2013 11:09 AM
>>>>>> To: Employee 1
>>>>>>> Cc: Return Preparer 2; Return Preparer 3; Return Preparer 1; Law Firm 1 ; Appraiser 1
>>>>>>> Subject: Renunciation
>>>>>>>>>>
>>>>>> Hi Everyone,
                   team, Law Firm 1 team, Employee 1, and Appraiser 1)
>>>>> (
>>>>>>> Everything seems to take a bit longer than planned, but things are moving along with my
citizenship application in another country,
>>>>>>> and I plan to be able to renounce my US citizenship by the first half of June.
>>>>>>>>>
>>>>>>> I want to make sure that my exit tax payments are as clean as possible, with no room to
have trouble from the IRS in the future.
>>>>>>>>>>
>>>>>>> My 2012 tax returns have not been filed yet, so at the time of the renunciation we will
need to have those and the 2013 final tax return done.
>>>>>>>>>
>>>>>>> I'm also very concerned about the proper way to handle my / Memorydealers' bitcoin holdings.
>>>>>>> Would it be better from a tax perspective to have most of them reported as having been
transferred to me personally as part of my 2012 income?
>>>>>>> Or would it be better to have MemoryDealers' be the continued owner?
>>>>>>>>>
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>>>>>> I will definitely need everyone's help in regards to this, since I have no idea what the IRS will be demanding of me. >>>>>>> Appraiser 1 has also offered to help with guidance in regards to this, but I don't know if he is needed. >>>>>> Feel free to contact him directly as well. >>>>>>>> >>>>>>>>> >>>>>> Thank you for your guidance and help, >>>>>>>>> >>>>>>>>> >>>>> Roger Ver >>>>>> KK >>>>>>> AF Higashi SS bldg. >>>>>>> 2-17-11 Higashi, Shibuya >>>>>> Tokyo 150-0011 Japan >>>>>>> roger@memorydealers.com >>>>>>>> >>>>>>> TEL: +81-3-6450-5136 >>>>>> FAX: +81-3-6450-5137 >>>>>> MOBILE: +81-80-3242-1056 >>>>>>>>> >>>>>>> Skype rogerver >>>>>>>>> >>>>>> For all your Memory needs please visit >>>>>> http://www.memorydealers.com >>>>>>> We now accept Bitcoin! www.bitcoin.org >>>>>>>>> >>>>>>>>> >>>>>>>>> >>>>>>>>> >>>>>>>>> >>>>>>>>>> >>>>>>> ****Any tax advice included in this written or electronic communication was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding any penalties that may be imposed on the taxpayer by any governmental taxing authority or agency***** >>>>>>>>>>>> >>>>>>> This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and any disclosure, copying, or distribution of this message, or the taking of any action based on it, by you is strictly prohibited. >>>>>>>> >>>>> v.T.1

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