

EXHIBIT 1

Message (Digitally Signed)

From: Roger Ver [roger@memorydealers.com]
Sent: 12/8/2013 9:10:52 PM
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.

>
>

> ---
> Law Firm 1

>> On Dec 8, 2013, at 11:57 AM, Roger Ver <roger@memorydealers.com> wrote:

>>
>> Hi Law Firm 1,

>> 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, or by April 15th 2014?

>>
>> Thanks for your help!

>>
>> Roger

>>
>>> On Dec 8, 2013, at 3:09 PM, Law Firm 1 wrote:

>>>
>>> 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.

>>>
>>> ---
>>> Law Firm 1

>>>> 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

>>>>

>>>>
>>>> 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.
>>>>
>>>> Law Firm 1
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>>>> On Dec 6, 2013, at 10:39 AM, Roger Ver <roger@memorydealers.com> wrote:
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>>>> Hi Law Firm 1, Law Firm 1, Return Prep, Return Prep 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
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>>>> 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!
>>>>
>>>> Law Firm 1
>>>>
>>>>
>>>>

[illegible]

Law Firm 1

>>>>>> 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.

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>>>>>>> On May 22, 2013, at 5:01 PM, Roger Ver <roger@memorydealers.com> wrote:
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>>>>>>>
>>>>>>> Hi **Law Firm 1**,

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

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>>>>>>> Lets wait and see what kind of results I am able to get.
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>>>>>>> Thank you so much for your help.

>>>>>>> Roger Ver

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

>>>>>>>>
>>>>>>>> Dear Roger,

>>>>>>>
>>>>>>> [REDACTED] and [REDACTED] 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,

>>>>>>>>>

Law Firm 1

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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.

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

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>>>>>>>>
>>>>>>>> Hello Law Firm 1.
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>>>>>>>> Today I received notice that my citizenship application in Dominica won't be approved, so my renunciation will not be taking place in June.

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>>>>>>>>> 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.

Law Firm 1

#132

>>>>>>>>> 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

>>>>>>>>> Memorydealers KK

>>>>>>>>> 4F Higashi ss bldg.

>>>>>>>>> 2-17-11 Higashi, Shibuya

>>>>>>>>> Tokyo 150-0011 Japan

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>>>>>>>>> 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

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>>>>>>>>> *****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*****

>>>>>>>>>

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>>>>>>>>>

>>>>>>>>> v.T.1

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