

EXHIBIT 6

Law Firm 1**Law Firm 1****Fwd: Re: Estate tax appraisal**

1 message

Return Preparer 1To: **Law Firm 1**

Mon, Apr 13, 2015 at 11:30 AM

Email from Roger.

Forwarded Message

Subject: Re: Estate tax appraisal**Date:** Mon, 13 Apr 2015 19:10:30 +0900**From:** Roger Ver <roger@memorydealers.com>**To:** Return Preparer 1**CC:** Employee 1Hi **Return Preparer 1**,

Please see my comments inline below.

On Apr 11, 2015, at 3:49 AM, **Return Preparer 1** wrote:

Hi Roger,

No worries. We can still file an extension; we just won't be able to accurately estimate the tax due. So there may be some late payment penalties and interest if we end up underestimating your tax, but we will avoid late filing penalties when we file the extension. Late filing penalties are high, so that's a good thing.

Thank you for the good news.

Other information that will help us estimate your tax:

- Anything you can give us with respect to bitcoin basis and value as of 04 February 2014. I think I recall the bitcoin value as of 2/4/14 to be around \$800? Let us know, if possible, how many bitcoins you owned and approximately what you paid for them. Your wildest guess is better than nothing.

The Bitcoin market is very liquid compared to gold, USD, or other currencies.

For example, the biggest bitcoin exchange in the world today, [Bitfinex.com](http://bitfinex.com), only has \$3.4M USD worth of open orders on their books, and most of that is well below the current price of \$235 per BTC.You can see the exact current market depth with this calculator: http://bitcoincharts.com/markets/bitfinexUSD_depth.html

By looking at the top three exchanges on Feb 4th 2014:

http://bitcoincharts.com/charts/bitfinexUSD#rg360zigDailyzczsg2014_02_02zeg2014_02_04ztgSzm1g10zm2g25zvzcvhttp://bitcoincharts.com/charts/bitstampUSD#rg360zigDailyzczsg2014_02_02zeg2014_02_04ztgSzm1g10zm2g25zvzcvhttp://bitcoincharts.com/charts/bitstampUSD#rg360zigDailyzczsg2014_02_02zeg2014_02_04ztgSzm1g10zm2g25zvzcvhttp://bitcoincharts.com/charts/btceUSD#igDailyzczsg2014_02_02zeg2014_02_04ztgSzm1g10zm2g25zvzcvhttp://bitcoincharts.com/charts/btceUSD#igDailyzczsg2014_02_02zeg2014_02_04ztgSzm1g10zm2g25zvzcv

We can see that if I had been %100 of the trading on that day, I would have only been able to extract about \$13M

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USD.

In reality, it is impossible for one person to be %100 of the trades, so the net would likely have been even less.

Even today, the market depth isn't any deeper, despite Bitcoin being much more widespread and being used by the likes of Microsoft, Dell, IBM and others.

There is also a lot of uncertainty about which bitcoin belongs to myself vs MemoryDealers.]

For tax purposes, I suspect we should assign just about all of it to myself?

Employee 1 might have a more accurate estimate, but I would guess somewhere between \$1M to \$2M USD was spent to acquire the Bitcoins.

- Your best guess at what [REDACTED] was worth as of 2/4/14. Again, a wild guess is better than nothing. If not possible, that's okay as mentioned above, if we underestimate your tax there may be some late payment penalties and interest but it does not prevent you from getting an extension.

According to the sales contract completed about 7 months before my renunciation date, my share of [REDACTED] was worth about \$1M USD

2 attachments



[REDACTED] Heads of Terms_signed.pdf

130K



Attached Message Part

4K