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INTERNATIONAL STRUCTURE INQUIRY:

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Prepared by L.Iruke, Esq.

Date: 11.10.2014
ATTN: GAW MINERS, LLC

Objective: GAW MINERS, LLC, has requested a legal inquiry as to the available offshore structural options which provide benefits not currently experienced by GAW's existing domestic structure. The objectives of this paper shall be as follows:

1. Provide an attractive international framework, most amenable for a cryptocurrency based mining/cloud hosting business, which carries some degree of speculative risk [for the end user] subjecting the corporation to potential, civil suits and heavy handed governmental intervention. The framework shall envelope a variety of hosted (mining) services which are currently geographically neutral. Client seeks to re-establish its existing technology based business in a cross spectrum of environments; while at the same time bifurcating its Marketing and Sales Operations, its Trading Platform Operations, its Mining Operation (Resales); and Hardware Development/Buildout Operations. All Structures should provide the highest yield of confidentiality, corporate protection, banking options, preferential tax treatments and treaties.
2. Provide Banking Options, Provide-established banking system options,, which support the existing Business Infrastructure while at the same time providing latitude for further business expansion.

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Proposed Deliverables:

The Company has the following Proposed Deliverables.

- A. Proposed New Co (FZLLC) – Presumably, the parent company which shall be primary sponsor and/or collaborator for companies within the network of GAW's new proposed network.. New Proposed Co, shall maintain arms length relationships through the use of the

soft acquisitions of businesses within the region with going concerns, and/or the use of business management agreements; while maintaining separate or partially divested corporate governance between the parent company and its strategic business alliance members., whether contemplated as part of this original scheme or otherwise.

- Ultimate Holder of IP

- Ultimate Majority Adviser and Majority Owner or Underlying Co's

- Ultimate Beneficial Owner/Ultimate Beneficial Benefactor

B. Mining Hardware and Merchandise Reseller Co. (GAW INTL, INC - GAW Miners, LLC - Bilateral International - Strategic Arrangement Co.))

C. Marketing, Public Relations, News, and Sales Co. (HASHBASE Creative Co. - International Advisory Co.))

D. Hardware Building Contract (Hashbase Systems - Bilateral International - Strategic Arrangement Co.)

E. Trading and Financial Platform (Family Office of Companies)

F. Operations and Feeder Bank Accounts (International and Domestic)

Optional (Recommended)

G. Charitable Organization (Foundation Development) – Multi USE Tax Avoidance Vehicle and./or Ownership of Coin Development Guidance

F. Personal New Flag Development - KEY MANAGERS/OWNERS OF GAW

- Renounce United States Citizenship

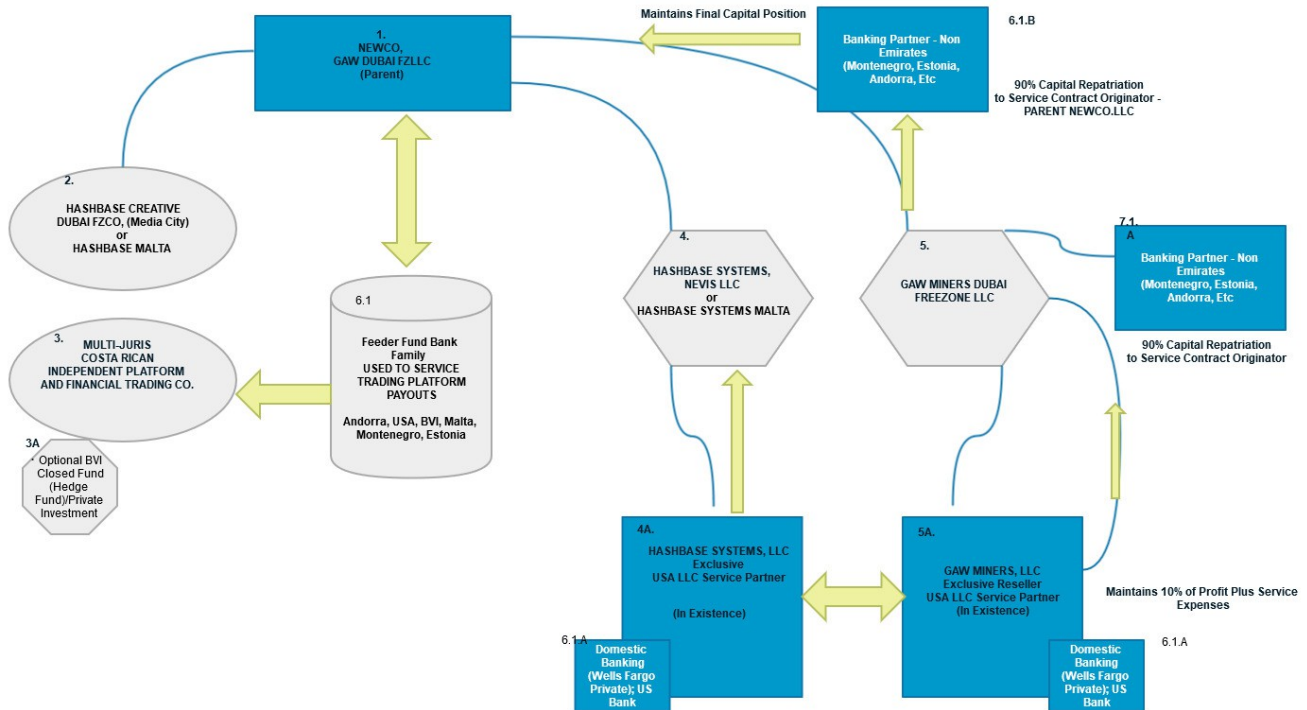
- Brazilian Residency/Citizenship

- Paraguay Residency/Citizenship

- Maltese EU Residency/Citizenship

- St. Kitts and Nevis Citizenship

-Structural Objective MAP (Visual) 1.1



1. NEWCO, LLC - Proposed Environment: Dubai, Internet City – FreeZone (UAE Free Zones) – Internet City

GAW's New Co, would benefit greatly from a registration within Dubai. Geographically, Dubai is located on the Eastern coast of the Arabian Peninsula, in the south west corner of the Arabian Gulf. It is extremely well known for its warm hospitality and rich cultural heritage, and the Emirates people are welcoming and generous in their approach to visitors. **Dubai is considered one of the most attractive locations in the Middle East in which to set up a regional or global headquarters.** Dubai is close to markets in the Gulf, the wider Middle East, the Eastern Mediterranean, the Commonwealth of Independent States (CIS), Central Asia, Africa and the Asian subcontinent. Dubai Company incorporation is an ideal way tap these emerging areas, whose economies are growing rapidly.

Direct Benefits to GAW Recommending Consideration:

1. Foreigners can own 100% of a Dubai company if it is located in one of the UAE Free Zones. Through a Dubai branch company, one can wholly own the entity and not be subject to an annual audit.
2. Attractive Tax Regime: Dubai Offshore Companies are exempted from taxes on profit, capital gains or anything else; (b) Personal income tax exemptions. Dubai has a generous approach to taxes as there are no corporate or income taxes in the emirate.
3. Dubai's government takes a "hands off" regulatory approach. There is minimal government control and regulation of the private sector.
4. Dubai permits 100% repatriation of capital and profits for operators of a Dubai Company incorporation
5. A Dubai company is not perceived as an offshore company in a tax haven.

6. Dubai has strong client confidentiality laws and refuses to exchange information with the Organisation for Economic Cooperation and Development (OECD). If properly-structured (introducing a US Based Charity Feeder Organization, Coupled with Dubai Freezone Base of Operation), GAW's Dubai company formation consideration would be a perfect way secure profits without paying local corporation tax, and dramatically reducing personal/corporate taxes for GAW, using the proper precautions and LLC pass through elements.

7. Regarding Dubai's Tax Regime: There is a high Degree of Confidentiality due to absence of Taxation department. Additionally Dubai, does not disclose Beneficial Owners within limited liability companies. Offshore companies / owners allowed to operate confidential bank accounts in Dubai (but must have an Emirati Advisor on the ground to open such an account, very difficult, so it's more viable to establish an account another jurisdiction.

Direct Structural Considerations: GAW's Newco should reside within the UAE Free Zone, as the Parent organization of GAW, primarily acting as the financial repository (originator of funds), owner of Intellectual Property, Advisory Board Member of Strategic Corporations, and other associated corporate governance development supporting GAW's infrastructure. Dubai's paid up capital requirements can vary widely from 5000 USD to 75,000 USD, based upon the assessment of the local Free Zone directorate, this should be taken into account. It is also done on a Case by Case basis. Empire's Legal team may at the election of the client. travel to Dubai to ensure the greatest chance of low paid up capital requirements for each Dubai FZLLC

About Specific Permitted Business Activities within this Zone:

Businesses from the following sectors may apply to become part of the Dubai Internet City Free Zone business community:

- **Software** - Activities related to developing, installing, and/or modifying software products of their own or of a third party.
- **Internet and Multimedia** - Activities related to developing and/or distributing Internet or multimedia content. Other activities may include distributing goods or services via the Internet, such as by providing an online platform and acting as an intermediary between multiple companies or multiple individuals. Additional activities may include providing different applications through a network.
- **Telecommunication and Network** - Activities related to developing, installing, modifying, and/or operating networks or providing relevant services designed for operating network-based applications or services. The manufacture of physical components within the zone and direct trading of physical components and products into UAE market is not allowed.
- **IT Service** - Activities related to developing, providing standardized, repeatable IT-based services, which may also include security solutions, localization, training and corporate learning.

Timing and Considerations: Dubai require some specific steps in order to form the aforementioned structure. GAW is advised to form a US company and a Nominee Director will be appointed from our organizational network. The nominee director will require a POA legalized by the U.A.E Embassy in US, and then couriered to Dubai. This way GAW will have an additional holding company in US that will own your Dubai entity and you will not need to the a legalized POA yourself. This US Corporate entity could in theory be a 501(c)(3) charitable organization, which is a recommended pre-incorporation strategy, if feasible. After which the FZ-LLC is formed, as a separate legal entity, with shareholders as individuals and/or entities. Each FZ-LLC is required to have at least one director. There is a minimum paid up capital requirement of AED 50,000.

Anticipated Firm Hours to Establish Primary Co: 25 to 35 Hours + Plus paid up capital and fees for registration, couriers, etc.

Other Options: Nevis, LLC (However disadvantage of being seen as Tax haven, and limited banking options outside of Caribbean)- Dubai much more preferred if economically feasible

2. HASHBASE CREATIVE, LLC – Marketing/Sales and Press Release Operations

Recommended Jurisdiction: Dubai Free Zone – Media City

Dubai Media City (DMC) is a thriving business community hosting both global and regional media companies. GAW would be able to develop a fully independent Marketing and Media enterprise, and take advantage of the independent media professionals who are available in the region. Additionally, this area is also a tax-free zone.

About the Business Eco System: Dubai Media City offers media and advertising companies in Dubai an ecosystem where they can showcase their products and services and get a chance to interact with some of the leading marketing companies in the UAE, and global media giants like Bertelsmann, CNBC, CNN, Forbes, MBC, Reuters, Showtime and Sony.

Applicable Businesses:

Businesses from the following sectors may apply to become part of the DMC business community:

1. Advertising and Communication,
2. Media and Marketing Services,
3. Media Support Services,
4. Event Management,
5. Event Support Services,
6. Media Consultancy, New Media, Freelancers and Associations (Non Profit).

Direct Benefits to GAW Recommending Consideration: See Section 1.

Direct Structural Considerations: GAW's Sales Office should consider residing within the UAE Free Zone, primarily acting as the semi-independent sales office, in which the commissions of the Sales Floor are booked and exempted from domestic taxes. Individual sales associates would be paid from this office, and would be able to take advantage of personal tax deductions, whilst the capital corp takes advantage of preferential tax treatment in Dubai. Hashbase passes along all profits to its parent Newco.)

Anticipated Firm Hours to Establish Primary Co: 2 to 32 Hours + Plus paid up capital and fees for registration, couriers, etc.

Other Options: Malta, Nevis, LLC (However disadvantage of being seen as Tax haven, and limited banking options outside of Caribbean)- Dubai much more preferred if economically feasible.

3. HASHBASE – Trading Platform Company

Note: As Trading and Financial Exchange rules regarding Bitcoin or Bitcoin Derivates (an argument can be made that prepaid hashing power in exchange for Bitcoin Payouts qualifies as an indirect Bitcoin Derivative) for USD, or other cryptocurrencies or derivatives (such as HASHPOINTS) become further regulated, the trading company should locate to an environment outside of US Jurisdiction, while the United States is developing its model rules on a Federal and State level.

Jurisdiction Consideration #1 MALTA

Direct Consideration's for GAW

MALTA: Malta currently does not have any regulations specifically pertaining to Bitcoin, nor does there appear to be any official government statement on the recognition or policy towards the Bitcoin. According to news reports, the bitcoin is not deemed as a regulated instrument under the EU's Markets in Financial Instruments Directive 2004/39/EC (MiFID),[\[81\]](#) thus there are no licensing requirements for companies that deal in Bitcoin to obtain a license from the Malta Financial Services Authority. In October 2012, a Maltese company launched the first Bitcoin hedge fund. The fund was "incorporated as a Bermuda exempted company and is registered as a segregated account company receiving funds at Citibank London.

Direct Considerations:

5% Net Tax on Non Maltese Resident Companies (Foreign Companies) – the lowest Net Tax in the EU

Disclosure of Beneficial Ownership to Authorities

The identity of the beneficial owners of a Maltese company may remain confidential if a trustee company authorized by the Malta Financial Services Authority is engaged to act as shareholder on behalf of the underlying beneficial shareholders. This confidentiality is maintained as long as the company and its beneficial owners are not involved in any money laundering activity.

Compliance

Authorized and Issued Share Capital

The minimum authorized share capital is of €1,250. The minimum issued share capital is €1,250, 20% paid up. The share capital may be denominated in any convertible currency.

Classes of Shares Permitted

A company may have different classes of shares.

Licence Fees

A one-time minimum fee of €350, for an authorised share capital of up to €4,700. The minimum annual return filing fee is of €170 with effect from the second year.

Financial Statement Required

Annual returns and audited accounts.

Directors

A minimum of one who need not be a Maltese resident. Corporate directors are also allowed.

Company Secretary

The secretary is to be an individual and may be a non-resident of Malta.

Shareholders

The minimum number of shareholders is normally two; however a "single member company" may also be registered, subject to the satisfaction of certain requirements.

Time Scale to Incorporate

Five to Fifteen working days. Direct Structural Considerations:: GAW's Trading Platform Office may consider residing within Malta (EU) as a digital payout arm of GAW.

Anticipated Firm Hours to Establish Primary Co: 25 to 30 Hours + Plus paid up capital and fees for registration, couriers, etc.

Other Options: Malta, Nevis, LLC (However disadvantage of being seen as Tax haven, and limited banking options outside of Caribbean)- Dubai much more preferred if economically feasible.

Jurisdiction #2 Singapore

Singapore

In September 2013 a spokesman of Singapore's central bank, the Monetary Authority of Singapore (MAS), reportedly warned consumers to "be wary of . . . trading [in bitcoins]." [According to the news report, the MAS spokesman told the media that "[i]f Bitcoin ceases to operate, there may not be an identifiable party responsible for refunding [consumers'] monies or for them to seek recourse."

In December 2013, the MAS reportedly decided not to intervene on the question of whether businesses can accept bitcoins as a means of transacting goods and services. MAS stated that whether or not businesses accept Bitcoins in exchange for their goods and services is a commercial decision in which MAS does not intervene. In January 2014, the Inland Revenue Authority of Singapore reportedly laid out

tax advice regarding the purchase, sale, and exchange of bitcoins for local businesses and individuals in an email response to queries on bitcoins: “Bitcoin itself is not considered a good, nor does it qualify as money or currency, according to the IRAS and under Singapore’s GST [Goods and Services Tax] Act. Instead, the supply of Bitcoins is examined under GST and varies according to how the service is provided.”

Shareholders. GAW Hashbase would register a Singaporean private limited company, which can have a minimum of 1 and maximum of 50 shareholders. A director and shareholder can be the same or a different person. The shareholder can be a person or another legal entity such as another company or trust. 100% local or foreign shareholding is allowed. New shares can be issued or existing shares can be transferred to another person anytime after the Singapore company has gone through the incorporation process.

- **Company Secretary.** As per Section 171 of the Singapore Companies Act, every company must appoint a qualified company secretary within 6 months of its incorporation. It has to be noted that in case of a sole director/shareholder, the same person cannot act as the company secretary. The company secretary must be a natural person who is ordinarily resident in Singapore.
- **Paid-up Capital.** Minimum paid-up capital for registration of a Singapore company is S\$1. Paid-up capital (also known as share capital) can be increased anytime after the incorporation of the company. There is no concept of Authorized Capital for Singapore companies.
- **Registered Address.** In order to register a Singapore company, you must provide a local Singapore address as the registered address of the company. The registered address must be a physical address (can be either a residential or commercial address) and cannot be a P.O. Box.
- **Taxation.** Singapore registered companies enjoy very attractive tax exemptions and incentives. Your company pays a 17% flat tax. There are no capital gains or dividend taxes on Singapore companies. Excellent tax benefits and business reputation of Singapore are the key reasons why entrepreneurs from around the world prefer to form a company in Singapore.
- Foreigners wishing to open a Singapore company, must take into consideration the following points:
- You must engage a professional firm to register a Singapore company. Singapore law does not allow foreign individuals or entities to self-register a company.
- There is no requirement for you to obtain any special Singapore visa if you merely want to incorporate a private limited company but have no plans to relocate to Singapore. You are free to operate your company from overseas as well as free to visit Singapore on a visitor visa whenever required to attend to company matters on a short-term basis. But keep in mind that in such cases, you will need to find a local resident director since each company must have at least one local director. Professional service firms offering Singapore incorporation services often offer the services of a local nominee director for this purpose.
- If you plan to relocate to Singapore to operate your company, you are required to obtain an Employment Pass or Entrepreneur Pass type of work pass. Once you have obtained your work permit, you can act as the local resident director of your company.
- All Singapore company incorporation formalities (as well as work permit formalities, if applicable) can be handled without you having to visit Singapore. The only exception may be opening a bank account, depending upon the bank you choose.

Setup and Consideration Time: Anticipated Hours: 18-25, company registration procedure in Singapore is computerized by the Singapore Registrar of Companies. As a result, the Singapore incorporation process is efficient Under normal circumstances, the company can be incorporated in 2-7 days.

Jurisdiction Consideration #3

British Virgin Island – Closed End Fund (Incubator Unregulated Fund/Company) - Closed end funds are not subject to the license and supervisory requirements of the BVI FSC. British Virgin Island Closed-Ended Funds shares are redeemable at the discretion of the fund manager or in accordance with the terms agreed upon with the investors of the fund rather than redeemable on demand by the regulatory authorities. An unregulated fund of this type is often referred to as an BVI incubator hedge fund , however you cannot use the words “fund” or “Mutual Fund” in the name of the entity.

A BVI closed-ended hedge fund does not require BVI directors or the filing of audited financial statements. An investment management company, custodian, administrator or auditor is not required (though having those arrangements in place may help you sell shares in your hedge fund). In a BVI incubator fund, it is possible to charge performance, management and other fees. There are no restrictions on marketing.

Other Considerations: For U.S. investors, the tax savings flow from the opportunity to be taxed on net (and not gross) income and the chance to deduct state-tax and other itemized deductions thwarted by the alternative minimum tax. In addition, investing in the offshore fund allows a U.S. investor to avoid some or all of the ever increasing Medicare tax on investment income. Moving assets abroad is especially useful to U.S. investors living in high tax states.

Taxes: The British Virgin Islands has no capital gains tax, no gift tax, no sales tax or value added tax, no profit tax, no inheritance tax or estate duty, and no corporation tax. Setup and Consideration Time: 25 to 40 Hours, dependent on complexity plus of registration, fees, expenses, and Fund advisory assistance. The application process is relatively straight forward and applications should be processed within 30 days of submission

4. HASHBASE SYSTEMS (NEVIS) – (HASHBASE SYSTEMS, LLC)

Objective: Establish Foreign Management Relationship Co. for existing Hashbase Systems LLC (USA). For the purposes of reducing legal liability, and if possible tax avoidance The Foreign Management Relationship Company would act as the beneficial owner and originator of contractual orders to Hashbase Systems LLC located in the USA.

Jurisdiction: NEVIS, LLC - A Nevis LLC allows a company to shield your assets from lawsuits, agencies, and financial creditors. Owners are shielded from legal liability. Owners can manage the company without becoming liable for company financial obligations or legal liabilities. Membership rather than shareholder interest, therefore, there are no shares that can be seized by a court of law. Members are not legally responsible for company obligations.

Direct Consideration Nevis has strong privacy laws to prevent the registration, filing or disclosure of directors, shareholders. Therefore, there are not any initial or annual director filings in Nevis. Thus, the identity of the owners and managers are not attainable by any outside agency short of serious criminal activity. Therefore Nevis limited liability companies offer greater privacy than those of any country in the world.

Other Considerations:

- A manager can have 100% control of the company.
- The manager of the LLC does not need to have any ownership and yet can control the entire company and all of its assets.
- The company can have as many members as one desires.
- Any person or company can own the entity.
- Nevis does not impose corporate tax, income tax, withholding tax, stamp tax, asset tax, exchange controls or other fees or taxes on assets or income originating outside of Nevis.
- Members of LLCs may be individuals or business entities of any nationality or domicile.
- Members may amend their Articles of Organization, merge, or consolidate with other domestic or foreign LLCs or other business entities.
- Members of the offshore company may assign their interests to other parties unless restricted otherwise. Nevis permits single member LLCs.
- Management of the companies may be by the members or by managers designated by the members.

- There are no stock limitations and can issue preferred interests analogous to preferred stock of corporations.
- It is an excellent vehicle if used by a group of investors for a joint venture investment. In this respect it functions as if it was a Limited Partnership, but with all the added liability protection features and advantages of a corporation.
- It can be set up within 5-10 days business days,
- It can be paired to US LLC, through a Management Agreement /Exclusive Contractor Agreement in which the US Entity will only assume a limited role and acts service arm for the Nevis LLC

Time to Complete: Approx 8-12 Hours; plus registration and fees.

5. GAWMINER, LLC (DUBAI FREEZONE(FZLLC) or NEVIS LLC – (GAW MINERS, LLC (USA)

Objective: Establish Foreign Management Relationship Co. for existing GAW MINERS, LLC (USA). For the purposes of reducing legal liability, and if possible tax reduction. The Foreign Management Relationship Company would act as the beneficial owner and originator of contractual orders to GAW MINERS, LLC located in the USA.

Jurisdiction: Dubai Freezone, or Nevis, LLC

Direct Considerations: Similar to Structure 4.

Time to Complete: Approx Varies based on Directed Path.

6. F. Operations and Feeder Bank Accounts (International and Domestic) - Banking Introductions

Objective: Provide Banking and Due Diligence Support Services for Banking Introductions and integration where appropriate for structures which have been considered. Based upon country of origin of the members/shareholders, the risk appetite of the source of funds, the residence and citizenship of the key management or UBO (Ultimate Beneficial Owner), the choice of banks shall vary widely.

The following is a short guide on which jurisdictions may pair in consideration of our structural map.

Dubai Freezone or Singapore (Private Limited Company): Malta, Montenegro, Albania, Estonia, Latvia, Netherlands, Switzerland, Latvia, Spain, Mauritius, Belgium, Gibraltar, Andorra, Singapore (DBS)

Nevis, LLC – Belize (Caye Bank or Atlantic Bank), Latvia (Baltikums), Andorra, Montenegro, Malta, Cayman Islands, Jersey, Turks & Caicos

Malta- Malta (Bank of Valletta), Netherlands, Switzerland, Latvia, Spain, Belgium, Gibraltar, Andorra, UK, Cyprus, Singapore

USA – USA (Wells Fargo Private Bank, US Bank)

BVI - Malta (Bank of Valletta), Netherlands, Switzerland, Latvia, Spain, Belgium, Gibraltar, Andorra, UK, Cyprus, Andorra, Montenegro

This list is non exhaustive and shall require further engagement upon structural path chosen.

Hours to complete banking introduction and account transfer: 15-20 hours per bank (non-domestic bank) account sought + minimum deposit requirements.

Optional Considerations:

Optional (Recommended) – Will Discuss Points upon request.

G. Charitable Organization (Foundation Development) – Multi USE Tax Avoidance Vehicle and./or Ownership of Coin Development Guidance.

F. Personal New Flag Development - KEY MANAGERS/OWNERS OF GAW

- Renounce United States Citizenship – renunciation of U.S. Citizenship would provide tremendous benefits and latitude for persons seeking to develop offshore interests. This would aid in avoiding U.S. Tax in its totality and would allow such person to in essence develop a tax -free environment in which to conduct it's business within and outside of the U.S. Optionally GAW, should assign a majority share to a member who is not a U.S. Person/Citizen (nor are they a Citizen of Canada), for similar benefit.

- Brazilian Residency/Citizenship – Ultimate benefits for Brazilian Citizenship; no extradition for Brazilian Citizens, largest economy in South America, very friendly to Bitcoin businesses. Citizenship is automatic if adoption of Brazilian child takes place. Brazil is somewhat unique in that its investor visa program offers the potential for future citizenship. The only qualification to obtaining a Brazil investor visa, other than being of legal age, is that you are the owner and operator of a Brazilian company. You must invest 150,000 Brazilian reals (about US\$65,000) into your company. After obtaining permanent residence, you can apply for citizenship after four years providing you have some knowledge of the Portuguese language. You can't spend more than about 18 months outside of Brazil during this time. If you have a Brazilian spouse, parent, or child (which can be born from 2 non Brazilian parents in Brazil), the waiting period decreases to one year. Brazil has a strict policy of not extraditing its citizens from Brazilian soil. Residents are taxed on their worldwide income.

- Paraguay Residency/Citizenship) - Paraguay easy path to citizenship, requires roughly 3 years and 10k USD to achieve citizenship. Residency rules are loosely enforced, 180 days per year in Paraguay is preferred in order to achieve citizenship. The documents you will need is an original Birth certificate, Civil state certificate (marriage, divorce). You will also need Pictures (2" x 2"): 4 front and 4 profile, white background required, accessories such as earrings or sunglasses not allowed). Also you will need to deposit \$2,000 USD into a Paraguay bank (this can be wired to us and then we wire it to the bank upon your arrival - or wired to the bank directly) to prove your economic solvency. Within 30 days after the paperwork has reached Asuncion a permanent residency will be issued to you (Plastic and cedula). This residency last in perpetuity, and gives similar rights to travel, banking and services as a Paraguayan citizen. Foreigners may apply for Paraguayan citizenship if they meet the following criteria: 1. being older than 18 years old; permanent resident in Paraguay for more than 3 years.; working in either a professional field, an office, in science, art, or industry.; having a good behavior following the law.

The documents required for obtaining citizenship and passport are:

-Curriculum stating your education, work experiences etc.; -Original Passport copy; -Original Birth certificate copy

- Maltese EU Residency/Citizenship – Expensive Citizenship program (1M Eur); however Visa Free travel throughout the EU, Asia, USA, and the majority of South and Central America. Residency program is very simple and requires only a commitment of less than 10000 EUR per year paid in rent.

Citizenship is granted to suitable individuals and families who hold resident status in Malta for a period of twelve months immediately preceding the day of issuing of the certificate of naturalization and who qualify under the very strict due diligence regime. All individuals and families applying to the Malta Individual Investor Program must make a significant contribution to the National Development and Social Fund established by the Government. For citizenship the minimum contribution levels that must be met in the initial phase of the program have been set as follows:

- Contribution to National Development and Social Fund of EUR 650,000 for the main applicant
- Contribution for spouse and minor children: EUR 25,000 each
- Contribution for dependent children 18 to 26 years or dependent parents above 55 years: EUR 50,000 each

Furthermore, Due Diligence fees apply, and these have been set at the following levels: For main applicant: EUR 7,500; for spouses, adult children and parents: EUR 5,000; for children between 13 and 18 years of age: EUR 3,000 each.

The applicant must commit to retain a residence in Malta for a period of at least 5 years, either through the purchase of a property, for which the minimum value must exceed €350,000, or through leasing of a property, for which the minimum annual rent must exceed €16,000.

In addition, an investment of €150,000 in Government approved financial instruments, which must be maintained for a minimum period

of 5 years is required.

- St. Kitts and Nevis Citizenship Citizenship – tax free citizenship for income derived outside of st.kitts. Visa free travel to several countries, inclusive of all of the EU. A **non refundable** charity donation of minimum US\$ 250,000 to the **Sugar Industry Diversification Foundation** (SIDF) + payment of processing fees. Additional fees apply for accompanying family members (see below). **Or** Designated recoverable **Real Estate Investment** with a value of at least US\$ 400,000 plus payment of various registration and other fees .

Thank you for your consideration of these points. Please be sure to inform me on your decision, and if we can be of further assistance.

L.Iruke, Esq.

EMPIRE LEGAL PLLC.