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**From:** Chris Calise <[REDACTED]>  
**Sent:** Tuesday, December 1, 2015 2:46 PM  
**To:** jeevacation@gmail.com  
**Cc:** Perry Lerner  
**Subject:** FW: Crown Global CIM  
**Attachments:** Crown Global PPLI CIM November 2015.pdf; image001.jpg

Jeffrey-

Attached is a description of our company prepared earlier this year, the financials need to be updated to reflect growth since then. The important point is that a foreign corporation (which is not a controlled foreign corporation) which owns 25% or more of our shares will be treated as an insurance company for PFIC purposes and its income is not subject to current US income taxation.

Please let us know when you would like to set up a meeting to discuss.

Thanks

Chris Calise

President

Crown Global

[REDACTED]

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From: Monica Greene [REDACTED]  
Date: Monday, November 30, 2015 at 5:02 PM  
To: Chris Calise <[REDACTED]>  
Subject: Crown Global CIM

CIM attached, password is Royal.

Monica Rodriguez Greene

Consultant

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