

EXHIBIT K

Document ID: 0.7.1474.61519

From: ilya preys [REDACTED]
To: "riza_sf@hotmail.com"
<riza_sf@hotmail.com>
Cc:
Bcc:
Subject: Fwd: Bank and Sender from Iran
Date: Wed Mar 20 2013 04:43:41 EDT
Attachments:

> : Bank and Sender from Iran
>
> Dear Mr, Ilya,
>
> How are you today? I hope you are doing everthying good.
>
> I've got a message from Mr. Kim regarding the information of the bank and sender in Iran
> that you sent to Mr. Kim by sms.
>
> Please note that I need to know the following information to confirm whether we could
> receive Chinse Yuan (RMB) without any problems from the bank and sender you infromed us.
>
> 1. Bank address
> - As we checked, most banks in Iran are prohibited to wire the money to Chinese bank by
> the sanction of US government at the moment and just only few banks are allowed.
>
> - Please make it sure if the 2 banks you informed us, Sarmaya bank & Pasargad bank,
> are allowed to wire the money to Chinese bank.
>
> - We need to know the full address of bank you will use in Iran.
>
> 2. The copy of business license of sender
> - You mentioned that you could write any name of company from iran even non Iran address
> in your sms to Mr. Kim.
>
> - It seems to be better that the company needs to have an address in Iran and they needs to
> have an authority to wire RMB to China legally.
>
> - We need to have the copy of their business licence in Iran including their business items
> in detail & full address so that we could check with our bank whether the company you will
> use is exempted from the sancation of US government.
>
> I thank you very much for your kind cooperation in advance.
>
> I hope to hear from you by return.
>
> Thank you.
>
> Best regards,
>
> Sung Bae Lee
>

> General Manager of Overseas Sales Dept.

>

> Qingdao Gemopia Jewelry Co., Ltd.

> * Address : No 62., Tokyo Road, Free Trade Zone, Qingdao, China ZIP CODE 266555

> * Tel :

> * Fax :

> * Mobile :

> * Skype ID :

> * E-mail :

> * MSN Messenger :

> * Web Site :

>

Document ID: 0.7.1474.60515

From: riza zarrab <riza_sf@hotmail.com>
To: [REDACTED]
Cc:
Bcc:
Subject: RE: Bank and Sender from Iran
Date: Wed Mar 20 2013 09:25:06 EDT
Attachments:

Subject: Fwd: Bank and Sender from Iran

From: [REDACTED]
Date: Wed, 20 Mar 2013 12:43:41 +0400
To: riza_sf@hotmail.com

: Bank and Sender from Iran

Dear Mr, Ilya,

How are you today? I hope you are doing everthyng good.

I've got a message from Mr. Kim regarding the information of the bank and sender in Iran that you sent to Mr. Kim by sms.

Please note that I need to know the following information to confirm whether we could receive Chinse Yuan (RMB) without any problems from the bank and sender you infromed us.

1. Bank address - As we checked, most banks in Iran are prohibited to wire the money to Chinese bank by

the sanction of US government at the moment and just only few banks are allowed. The bank that we are going to wire the transfer from iran is as below
SARMAYE BANK (P.J.S.C.) - CENTERAL BRANCH - TEHRAN - IRAN
AND THE BANK IS NOT A BLACK LIST BANK AND CAN DO WIRE TRANSFER IN CHINA WHITOUT ANY PROBLEMS TOTALY LEGAL FROM GOVERMENT OF CHINA

- Please make it sure if the 2 banks you informed us, Sarmaya bank & Pasargad bank, are allowed to wire the money to Chinese bank.

Yes SARMAYE BANK is allowed to wire RMB to chines banks - We need to know the full address of bank you will use in Iran.

CENTERAL BRANCH - TEHRAN - IRAN

2. The copy of business license of sender - You mentioned that you could write any name of company from Iran even non Iran address

in your sms to Mr. Kim.TOSEA TEJARAT SARMAYEH PAYADAR QESHM COQESHM PARDIS
BUILDING NO-6P.O.BOX.1584784913

SAFIR ALTIN ITHALAT VE IHRACAT NURU OSMANIYE ORIENT BAZZAR NO.706 ISTANBUL
TURKEY

- It seems to be better that the company needs to have an address in Iran and they needs to

have an authority to wire RMB to China legally. THE COMPANY HAS THE ATHONITY TO WIRE RMB IF IT HAD NOT THEY COULD NOT BE ABLE TO WIRE RMB IN CHINA PEOPLES BANK WOULD NOT ALLOW THEM BUT THE COMPANY AT THE MOMENT DOING TRANSACTIONS WITH OUT ANY PROBLEM AND IT IS TOTALY LEGAL TRANSACTION - We need to have the copy of their business licence in Iran including their business items

in detail & full address so that we could check with our bank whether the company you will

use is exempted from the sanction of US government. THE COMPANY IS NOT IN THE SANCTION AS I MENTIONED TO YOU BEFOR THEY HAVE AUTHORITY OF IMPORT AND EXPORT OF GOLD AND FOOD COMMODOITIES STAFF

I thank you very much for your kind cooperation in advance.

I hope to hear from you by return.

Thank you.

Best regards,

Sung Bae Lee

General Manager of Overseas Sales Dept.
Qingdao Gemopia Jewelry Co., Ltd.

* Address : No 62., Tokyo Road, Free Trade Zone, Qingdao, China ZIP CODE 266555* Tel : [REDACTED]

* Fax : [REDACTED]

* Mobile : [REDACTED]

* Skype ID : [REDACTED]

* E-mail : [REDACTED] / [REDACTED]

* MSN Messenger : [REDACTED] Web Site : [REDACTED]
[REDACTED]