

Composite Exhibit 27

From: Andrea Rossi <ar.123@mail.com>
Sent: Friday, February 27, 2015 10:24 PM
To: Tom Darden
Cc: JT Vaughn; T Barker Dameron; John Mazzarino; Joe Pike; Daniel Pike
Subject: Re: Good news and update

Dear Tom:

Yes, I agree upon all.

Yes, I made hundreds of turns around the plant and every 15 minutes check all the gauges, so time goes on fast.

The director of JM had told me they measure the COP reading their wattmeter for what concerns the electricity consumed, while the thermal energy is measured intrinsically by the fact that they get their production in full, but they also have thermometers and flowmeter. I do not know the particulars and I want not to ask about them.

Doubtless, their monthly letter allowing the invoice from IH, indicating the amount of MWh received and the consume of current they had, will be very interesting to compare.

About the analysis of why the E-Cat 1000 works better than the E-Cat 10 I am studying and I agree on the importance of this analysis.

To stay in the plant 16-18 hours per day (18 today) is heavy, but is allowing many information. I am observing all the particulars and listening the voice of the reactors: the noise of the bubbling is different in the different phases and is revelatory. The gauges give you the numbers, but the voice of the plant reveals the soul of it, which is how variates the reaction across the different phases of ssm. This does not arrive to the gauges, you must stay inside and listen. Obviously, will be crucial for this issue the analysis of the fuel when we will open the reactors at the end of the test.

GOOD NIGHT TO YOU ALL, FROM THE INSIDE OF THE E-CAT!

Andrea

Sent: Saturday, February 28, 2015 at 3:24 AM
From: "Tom Darden" <tdarden@industrialheat.co>
To: "Andrea Rossi" <ar.123@mail.com>, "JT Vaughn" <jvaughn@industrialheat.co>, "T Barker Dameron" <tdameron@industrialheat.co>, "John Mazzarino" <jmazzarino@industrialheat.co>, "Joe Pike" <jpike@evofem.com>, "Daniel Pike" <daniel@pike.co>
Subject: Re: Good news and update

Fascinating! And I can visualize you jogging around that building about 100 times. I wish you had a nice park nearby to run in.

It is great to hear the 1000's are performing well. It will be interesting to see how the smaller devices perform after the repairs--I hope you can figure out the difference between them and the others because maybe this will help us learn why some work and others don't. This knowledge would be remarkable.

By the way, how does JM measure the incoming energy so they can know what they are getting? That would be another method of confirming input and output; and confirming the billing.

Congratulations on what sounds like a good week despite the problems!

Tom Darden
919 522 4095 m

From: Andrea Rossi
Sent: Friday, February 27, 2015 7:12 PM
To: Tom Darden; JT Vaughn; T Barker Dameron; John Mazzarino; Joe Pike; Daniel Pike
Subject: Good news and update

Dear All:



Update: the E-Cat is continuing with regularity its work, while we are making all the reparations to the part of the E-Cat 10. The E-Cat 1000 are simply perfect and make all the energy expected from the whole plant.

Today the Director of JM phoned me and said they are satisfied. Monday he will write you a letter with the report of the energy they received from us during the month of February and the instructions for you to make the invoice. They will pay at invoice receipt by bank wire.

When they will receive the bill for the electric energy from FPL they will give us copy of it every month, so we will be able to find confirmation of the COP: as a matter of fact they have not a scientific methodology, but if the ratio between the MWh invoiced by us to them and the MWh invoiced to them by FPL will be close to the ratio we calculate with our instrument, we will have a very important confirmation of the commercial breakthrough.

About the E-Cat 10 do not worry: we will fix all of them in a couple of weeks, if not before and then I will hold them as a reserve of energy, just in case.

Warmest Regards to all,

Andrea

p.s. now I make 1 hour of jogging around the plant: sounds like an indian dance around the totem.

From: Andrea Rossi
To: Colette Sauer; "Hank Johnson"
Subject: Re: RE: Industrial Heat letter
Date: Tuesday, March 03, 2015 9:54:51 AM

Dear Colette:
It is perfect !!!
Please email to
jvaughn@industrialheat.co (attention: id co without the final "m")
tdarden@industrialheat.co
Attention: of they contact you for any reason, forward them them to Att.ney Johnson, NOT to me !
I do not belong to JM.
Warmest Regards,
Andrea

Sent: Tuesday, March 03, 2015 at 3:20 PM
From: "Colette Sauer" <cksauer@hwjlaw.net>
To: "'Andrea Rossi'" <ar.123@mail.com>
Subject: RE: Industrial Heat letter

Good Morning! Attached is the letter; please advise is acceptable and Mr. Johnson will then sign and mail to IH.
Sincerely,

Colette K. Sauer
Legal Assistant to Henry W. Johnson
Law Office Henry W. Johnson
7900 Glades Road, Suite 530
Boca Raton, FL 33434
(Phone) 561-672-7264
(Fax) 561-235-5416
www.hwjlaw.net

-----Original Message-----

From: Andrea Rossi [mailto:ar.123@mail.com]
Sent: Monday, March 02, 2015 5:05 PM
To: Colette Sauer
Subject: Re: Industrial Heat letter

please put it on headletter of JM and correct starting instead of staring You had already made the headletter of JM Obviously signs Johnson as the President Warmest regards Andrea ps copy to me

Sent using the free mail.com iPhone App

On 3/2/15 at 2:51 PM, Colette Sauer wrote:

> For your review.

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> Sincerely,



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> Colette K. Sauer
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> Legal Assistant to Henry W. Johnson
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> Law Office Henry W. Johnson
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> 7900 Glades Road, Suite 530
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> Boca Raton, FL 33434
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> (Phone) 561-672-7264
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>
>
> (Fax) 561-235-5416
>
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>
> www.hwjlaw.net <<http://www.hwjlaw.net/>>



From: info@leonardocorp1996.com
To: cksauer@hwjlaw.net
Subject: Re: JM Products Inc.
Date: Saturday, January 09, 2016 12:24:24 AM

He,he,he..
Also: please do not copy to me the emails you send to the accountant of JM: it is not proper!
Warm Regards,
A.

On Fri, 8 Jan 2016 19:41:28 -0500, cksauer@hwjlaw.net wrote:
> Oops!! My apologies!!
>
> Colette
> Sent from my iPhone
>
>> On Jan 8, 2016, at 7:38 PM, info@leonardocorp1996.com wrote:

>>> Dear Colette: you wrote grams 00.000!!!
>>> Please correct: grams 4,000.00 !!!
>>> Warmest Regards,
>>> A.

>>> On Fri, 8 Jan 2016 14:36:31 -0500, Colette Sauer wrote:

>>>> Sincerely,
>>>>
>>>> Colette K. Sauer
>>>> Legal Assistant to Henry W. Johnson
>>>> Law Office Henry W. Johnson
>>>> 7900 Glades Road, Suite 530
>>>> Boca Raton, FL 33434
>>>> (Phone) 561-672-7264
>>>> (Fax) 561-235-5416
>>>> www.hwjlaw.net

>>>> -----Original Message-----

>>>> From: info@leonardocorp1996.com [mailto:info@leonardocorp1996.com]
>>>> Sent: Friday, January 08, 2016 2:29 PM
>>>> To: Colette Sauer
>>>> Subject: Re: JM Products Inc.

>>>> Der Colette:
>>>> Very good.
>>>> Please make an invoice to Leonardo Corporation for 1050 \$ for "
>>>> grams 4,000.0 of nickel powder purity 99.6%"
>>>> I will transfer the payment Monday morning.
>>>> Warm Regards,
>>>> Andrea

>>>> On Fri, 8 Jan 2016 14:01:56 -0500, Colette Sauer wrote:
>>>> I have two invoices that must be paid from the JM Products account
>>>> totaling \$1050.00

>>>>

>>>> Sincerely,

>>>>

>>>> Colette K. Sauer

>>>>

>>>> Legal Assistant to Henry W. Johnson

>>>>

>>>> Law Office Henry W. Johnson

>>>>

>>>> 7900 Glades Road, Suite 530

>>>>

>>>> Boca Raton, FL 33434

>>>>

>>>> (Phone) 561-672-7264

>>>>

>>>> (Fax) 561-235-5416

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>>>> www.hwjlaw.net [1]

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>>>> FROM: Diane Annesser [<mailto:flas1120@gmail.com>]

>>>> SENT: Friday, January 08, 2016 1:41 PM

>>>> TO: 'Colette Sauer'

>>>> SUBJECT: JM

>>>>

>>>> Colette,

>>>>

>>>> Attached is my invoice for 2014 tax preparation and a meeting with

>>>> Mr.

>>>> Rossi. It was included with the tax return last year but may not

>>>> have

>>>> been seen as we also sent the returns online.

>>>>

>>>> Payment would be greatly appreciated.

>>>>

>>>> Diane

>>>>

>>>> _Diane M. Annesser , MBA, EA_

>>>>

>>>> _Florida Tax & Accounting Services, Inc._

>>>>

>>>> _9245 SW 157 Street Suite 210_

>>>>

>>>> _Palmetto Bay, FL 33157_

>>>>

>>>> _305-235-9292 (O)_

>>>>

>>>> _305-505-5488 (C)_

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>>>> provide penalty protection, please contact us and we will be happy
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>>>> discuss the matter with you in more detail.

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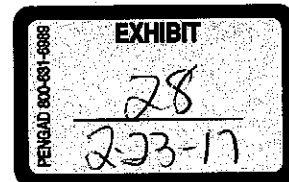
>>>> No virus found in this message.
>>>> Checked by AVG - www.avg.com
>>>> Version: 2015.0.6176 / Virus Database: 4489/11355 - Release Date:
>>>> 01/08/16

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>>>>

No virus found in this message.
Checked by AVG - www.avg.com
Version: 2015.0.6176 / Virus Database: 4489/11377 - Release Date: 01/11/16

From: Craig Cassarino <ccassarino@lti-global.com>
Sent: Monday, June 29, 2015 8:43 PM
To: Ronald Engleman; Richard Noceti; Karl Norwood; Bobs AOL Acct
Subject: Fwd: Update

Sent from my iPhone



Begin forwarded message:

From: "Andrea Rossi" <ar.123@mail.com>
Date: June 29, 2015 at 4:04:24 PM EDT
To: ccassarino@lti-global.com
Subject: Re: Update

I forgot to say that:

IH has always their men here and they do not need any invitation to come since they can come here when they want and they have their men always here. Obviously when the ERV informs me of his venues, he informs IH as well.

The Report of the ERV will be delivered at the end of the test. I can say that the numbers so far are well higher than COP 6.

I prefer not to emit any written data before the end of the test.

I do not have documents related to the commercial agreement between IH and their Customer, but I speak with the director of the factory of the Customer and they are very positive so far.

Warm Regards

Andrea

Sent using the free mail.com iPhone App

On 6/29/15 at 2:30 PM, ccassarino@lti-global.com wrote:

Hi Andrea,

I wanted to touch base and see how things are going. We are into July this week and as time passes so quickly we wanted to see what your thinking is as we move to the 6th month mark.

We want to make sure we are all on the same page with you. Did you send the 3rd party evaluation from Eng. Penon to IH? Did they agree with you about him doing the certification. Are you planning another third party evaluation using someone they hire independent of you or them? Can we get a copy of the Document for our files?

We suggest that the next test certification happen with representatives from IH and AEG so there is no question when time comes for all of us (LC and AEG) to get our second tranche of funds. The contract agreement is very specific about COP, length of test etc. and you know how "lawyers" can interpret language. Do you have any certification or letter from the "client" and invoices for sale of energy.

This can be an internal celebration of sorts for all of us!! Anything you need from us at AEG as we are tied at the hip and want to make sure we can help you move this forward. We are part of the team and want to be more than just spectators at the game, as the score will soon be determined by how the game is played.

Warm regards,
Craig

From: Andrea Rossi
To: [Jim Bass](mailto:jimbass)
Subject: Re: RE: RE: Fw: capitolato
Date: Thursday, November 05, 2015 3:01:02 PM

Obviously the coil wires are insulated! There are materials that allow the spires stay five mm from each other without arking.
Warmest regards,
Andrea

Sent: Thursday, November 05, 2015 at 7:47 PM
From: "Jim Bass" <jimbass@bellsouth.net>
To: "Andrea Rossi" <ar.123@mail.com>
Subject: RE: RE: Fw: capitolato

Andrea,

I am referring to the dielectric strength of the transformer body, coil, and air. 5 megavolts will arc through anything close. I am researching special transformers now.

The dielectric strength of air (dry) is 3 megavolts / meter, so any electrodes that carry 5 megavolts will need about 1.7 meters distance between them. That is only the electrodes.

Transformer coils that do this are wrapped closely, so the insulating material will require some special coating with extremely high dielectric strength.

I will have some answers for you by tomorrow.

Jim

From: Andrea Rossi [<mailto:ar.123@mail.com>]
Sent: Thursday, November 05, 2015 9:12 AM
To: JIM BASS
Subject: Re: RE: Fw: capitolato



OK.

The current is 5 microamps, so the materials can be stainless steel, I already know they are OK.

Sent: Thursday, November 05, 2015 at 2:28 PM
From: "JIM BASS" <jimbass@bellsouth.net>
To: "Andrea Rossi" <ar.123@mail.com>
Subject: RE: Fw: capitolato

Andrea, I have a dentist appointment this morning. I will address this when I return. Big problem is dielectric strength of materials involved.

Jim

From my Android phone on T-Mobile. The first nationwide 4G network.

----- Original message -----

From: Andrea Rossi
Date: 11/05/2015 7:49 AM (GMT-05:00)
To: Jim Bass
Subject: Fw: capitolato

Dear Jim,

I need help from you, urgently for a thing I need for the plant of JM (not the plant of Leonardo).

I attach here a layout.

What I need is to make a transformer - system that takes the normal voltage and gives me 5 million Volts with 5 to 20 microA (5 to 20 Watts of power).

I need it to be as small as possible.

Can you do it?

DO NOT TALK WITH FULVIO OF THIS !!! JM'S PLANT IS NOT HIS TURF

You can call or visit me here when you want for explanations.

This has priority upon what you are doing for Fulvio. Obviously if you can help me with this.

Warmest Regards,

Andrea

From: Andrea Rossi <ar.123@mail.com>
To: Jim Bass <jimbass@bellsouth.net>
Sent: 11/6/2015 11:39:03 AM
Subject: Re: RE: RE: Transformer

Do not give information and NEVER say the name of me or of Leonardo !!!
It is for JM and you are not requested to fulfill their curiosity about what JM does.
This said, a spire is one turn of a coil, a survoltor is a transformer, the size must be the smallest possible, we pay for the prototype, then we'll need 100 000 of them.
Warmest Regards,
A.

Sent: Friday, November 06, 2015 at 5:14 PM
From: "Jim Bass"
To: "Andrea Rossi"
Subject: RE: RE: Transformer

Andrea,

What is a spire?

What is a survoltor?

What is the size restriction?

How many of these (if we can have them) do you want?

How much do you want to spend?

I have been discussing the design with an engineer from a company in Pennsylvania, and he had told me that issues are size, frequency, and voltage. He is thinking about it (no commitment at all – I told him it was a VERY important project).

Jim

From: Andrea Rossi [mailto:ar.123@mail.com]
Sent: Friday, November 06, 2015 10:49 AM
To: Jim Bass
Subject: Re: RE: Transformer

Just look well at the drawing I sent you.

OK, continue your research. there are spires that can insulate 100 000 V if spaced 2 mm, therefore since to go to 5 millions we need 50 spires, the problem should not be so difficult to be resolved. If we take a survoltor that gives us 100 000 V, then all we need are 50 spires and 100 000 V at 5 microamps are not a problem.

Sent: Friday, November 06, 2015 at 4:26 PM
From: "Jim Bass" <jimbass@bellsouth.net>
To: "Andrea Rossi" <ar.123@mail.com>

Subject: RE: Transformer

Andrea,,

I understand the current is very very small, but the insulating material still needs an extremely high dielectric strength, and I am not sure anyone can manufacture that kind of wire – even though the wire may be very small in diameter, the insulation would have to be very large, and the secondary winding would have to be more than 10,000 turns, so anything small is not feasible. I specifically asked two engineers about the voltage AND current.

I will continue to research.

Jim

From: Andrea Rossi [<mailto:ar.123@mail.com>]

Sent: Friday, November 06, 2015 10:16 AM

To: Jim Bass

Subject: Re: Transformer

You are forgetting that we want 5 microamps, therefore the wire we need is like a hair.

You are contacting wrong companies, because you are talking of giant transformers. We are talking here of an electronic device.

We are talking of 5000000V x 5/1000000 A = 25 W !!!

You are contacting companies that make transformers of MW of power!!!

Warm Regards,

Andrea

Sent: Friday, November 06, 2015 at 4:09 PM

From: "Jim Bass" <jimbass@bellsouth.net>

To: "'Andrea Rossi'" <ar.123@mail.com>

Subject: Transformer

Dear Andrea,

I have spoken to several custom transformer manufacturers, and I have sent email requests to several detailing your design.

Each response so far is negative, although I am still waiting for a few more answers.

The problem is both the dielectric strength of the coil and the body of the transformer. Transformers are basically simple devices : the multiply the input voltage by the number of coil turns in the secondary divided by the number of coil turns in the primary.

Output voltage = Input voltage *(secondary turns / primary turns)

If you were to assume 500 volts input (for ease of the math), you would need a turns ratio of 1 : 10,000.

If you had only 10 turns in the primary, you would need 100,000 (10**5) turns in the secondary, and it appears there is no existing method to insulate that many windings and prevent dielectric breakdown on a

small scale. Several suggested oil filled, but they are very very large, good for > 100,000 volts, and are used in the electric grids of our country.

Tesla coils can generate megavolts, but they use spark gaps, they are large, typically require higher resonant frequencies (way beyond 1500Hz) and generate large amounts of electromagnetic noise.

I am still waiting for some responses, but I do not have an answer as yet. I do not believe this is a viable design using transformers.

Jim