

Judge John J. Coughenour



10-CR-00369-EXH

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AT SEATTLE
CLERK U.S. DISTRICT COURT
BY WESTERN DISTRICT OF WASHINGTON DEPT

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,
Plaintiff,
v.
ARTHUR JOEL EISENBERG,
Defendant.

NO. CR10-369JCC

PLEA AGREEMENT

The United States of America, by and through Jenny A. Durkan, United States Attorney for the Western District of Washington, Nicholas W. Brown, Assistant United States Attorney for the Western District of Washington, and Stephanie M. Carowan, Trial Attorney for the United States Department of Justice Tax Division, and Defendant, Arthur Joel Eisenberg, and his attorney, John Colvin, enter into the following Agreement, pursuant to Federal Rule of Criminal Procedure 11(c)(1)(B):

1. Waiver of Indictment. Defendant, having been advised of the right to be charged by Indictment, agrees to waive that right and enter a plea of guilty to the charge brought by the United States Attorney in an Information.

2. The Charge. Defendant, having been advised of the right to have this matter tried before a jury, agrees to waive that right and enter a plea of guilty to the following charge contained in the Information: Willfully Filing a False Tax Return for the 2004 tax

1 year, as charged in Count 1, in violation of Title 26, United States Code, Section 7206(1).

2 By entering this plea of guilty, Defendant hereby waives all objections to the form
3 of the charging document. Defendant further understands that before entering his plea of
4 guilty, Defendant will be placed under oath. Any statement given by Defendant under
5 oath may be used by the United States in a prosecution for perjury or false statement.

6 3. Elements of the Offense. The elements of the offense of Willfully Filing a
7 False Tax Return, as charged in Count One, in violation of Title 26, United States Code,
8 Section 7206(1), are as follows:

9 a. First, the defendant made and signed a tax return for the year 2004
10 that he knew contained false information as to a material matter;

11 b. Second, the return contained a written declaration that it was being
12 signed subject to the penalties of perjury; and,

13 c. Third, in filing the false tax return, the defendant acted willfully.

14 4. The Penalties. Defendant understands that the statutory penalties for the
15 offense of Willfully Filing a False Tax Return, as charged in Count One are as follows:
16 Imprisonment for up to three (3) years, a fine of up to two hundred and fifty thousand
17 dollars (\$250,000.00), a period of supervision following release from prison of up to one
18 (1) year, and a one hundred dollar (\$100.00) special assessment. If Defendant receives a
19 sentence of probation, the probationary period could be up to five (5) years. Defendant
20 agrees that the special assessment shall be paid at or before the time of sentencing.

21 Defendant understands that supervised release is a period of time following
22 imprisonment during which he will be subject to certain restrictions and requirements.
23 Defendant further understands that if supervised release is imposed and he violates one or
24 more of its conditions, he could be returned to prison for all or part of the term of
25 supervised release that was originally imposed. This could result in Defendant serving a
26 total term of imprisonment greater than the statutory maximum stated above.

27 Defendant agrees that any monetary penalty the Court imposes, including the
28 special assessment, fine, costs or restitution, is due and payable immediately, and further
agrees to submit a completed Financial Statement of Debtor form as requested by the

1 United States Attorney's Office.

2 5. Rights Waived by Pleading Guilty. Defendant understands that by pleading
3 guilty, he knowingly and voluntarily waives the following rights:

- 4 a. The right to plead not guilty and to persist in a plea of not guilty;
- 5 b. The right to a speedy and public trial before a jury of his peers;
- 6 c. The right to the effective assistance of counsel at trial, including, if

7 Defendant could not afford an attorney, the right to have the Court appoint one for
8 Defendant;

9 d. The right to be presumed innocent until guilt has been established
10 beyond a reasonable doubt at trial;

11 e. The right to confront and cross-examine witnesses against Defendant
12 at trial;

13 f. The right to compel or subpoena witnesses to appear on his behalf at
14 trial;

15 g. The right to testify or to remain silent at trial, at which trial such
16 silence could not be used against Defendant; and

17 h. The right to appeal a finding of guilt or any pretrial rulings.

18 6. United States Sentencing Guidelines. Defendant understands and
19 acknowledges that, at sentencing, the Court must consider the sentencing range calculated
20 under the United States Sentencing Guidelines, together with the other factors set forth in
21 Title 18, United States Code, Section 3553(a), including: (1) the nature and circumstances
22 of the offense; (2) the history and characteristics of the defendant; (3) the need for the
23 sentence to reflect the seriousness of the offense, to promote respect for the law, and to
24 provide just punishment for the offense; (4) the need for the sentence to afford adequate
25 deterrence to criminal conduct; (5) the need for the sentence to protect the public from
26 further crimes of the defendant; (6) the need to provide the defendant with educational and
27 vocational training, medical care, or other correctional treatment in the most effective
28 manner; (7) the kinds of sentences available; (8) the need to provide restitution to victims;

1 and (9) the need to avoid unwarranted sentence disparity among defendants involved in
2 similar conduct who have similar records. Accordingly, Defendant understands and
3 acknowledges that:

4 a. The Court will determine his applicable Sentencing Guidelines range
5 at the time of sentencing;

6 b. After consideration of the Sentencing Guidelines and the factors set
7 forth in 18 U.S.C. 3553(a), the Court may impose any sentence authorized by law, up to
8 the maximum term authorized by law;

9 c. The Court is not bound by any recommendation regarding the
10 sentence to be imposed, or by any calculation or estimation of the Sentencing Guidelines
11 range offered by the parties or the United States Probation Department, or by any
12 stipulations or agreements between the parties in this Plea Agreement; and

13 d. Defendant may not withdraw a guilty plea solely because of the
14 sentence imposed by the Court.

15 7. Ultimate Sentence. Defendant acknowledges that no one has promised or
16 guaranteed what sentence the Court will impose.

17 8. Statement of Facts. The parties agree on the following facts.

18 a. Obligation to Report Worldwide Income and Foreign Bank Accounts

19 i. United States citizens who have income in excess of a certain
20 amount are obligated to file a federal income tax return. On said return, United States
21 citizens are obligated to report their worldwide income. Additionally, United States
22 citizens who have an interest in or a signature or other authority over a financial account in
23 a foreign country with assets in excess of \$10,000 are required to disclose the existence of
24 such account and the country in which it is located on Schedule B, Part III of their
25 individual income tax return.

26 b. UBS and Other Foreign Bank Accounts

27 i. In or about 1983, Defendant opened a bank account at UBS
28 Cayman for the purpose of investing monies.

1 ii. In approximately 2002, UBS Cayman ceased offering services
2 to US persons. On March 7, 2002, Defendant opened a bank account in his own name at
3 UBS AG in Zurich, Switzerland. Defendant opened the account at UBS AG in Zurich
4 using the funds that were previously maintained in his UBS Caymans account.
5 Throughout 2003 and 2004, Defendant authorized UBS to buy and sell securities on his
6 behalf. These sales ultimately generated capital gains income and losses for Defendant in
7 each year. The funds maintained in the account also generated ordinary interest and
8 dividend income for Defendant.

9 iii. In or about 1988, Defendant also opened a bank account at
10 UBS AG in Lucerne, Switzerland, for the purpose of investing monies. This account
11 remained open, in Defendant's name, until, on or about April 24, 2004, Defendant
12 instructed UBS to transfer all of the funds held in this account to the aforementioned
13 account maintained by Defendant at UBS AG in Zurich, Switzerland.

14 iv. In about 2000, pursuant to a Qualified Intermediary Agreement
15 with the Internal Revenue Service, UBS was required to withhold taxes from, and report to
16 the IRS, all UBS accounts owned by United States citizens that held United States-based
17 securities. In or about May 2004, Defendant authorized and caused to be formed a Hong
18 Kong corporation named East West Universal Limited. Swiss lawyers A. M. R. and
19 Matthias Walter Rickenbach were named as East West Universal Limited's first directors.

20 v. On or about May 6, 2004, Defendant authorized UBS to
21 transfer all assets from his individual UBS account to a newly opened UBS account in the
22 name of East West Universal Limited. Defendant's individual UBS account was
23 subsequently closed. Defendant was the beneficial owner of the assets held in the account
24 opened in the name of East West Universal Limited.

25 vi. After transferring his assets to the East West Universal
26 Limited UBS account, Defendant continued to retain the ability to access the assets
27 maintained in the East West Universal Limited UBS account through the directors of East
28 West Universal Limited. For example, in or about July 2004, while traveling in Monaco,

1 Defendant withdrew approximately \$9,000.00 from the East West Universal Limited UBS
2 account.

3 vii. From 2004 through 2008, UBS bankers traveled to Seattle
4 annually where they met with Defendant to discuss the overall performance of the assets in
5 the East West Universal Limited UBS account.

6 viii. From 2004 through the end of 2008, Defendant authorized and
7 directed UBS to buy and sell numerous securities on Defendant's behalf, utilizing the
8 funds maintained in Defendant's East West Universal Limited UBS account. These sales
9 ultimately generated capital gains income and losses for Defendant in each year. The
10 funds maintained in the account also generated ordinary interest and dividend income for
11 Defendant.

12 ix. On or about December 18, 2008, Defendant instructed UBS to
13 transfer the funds maintained in the East West Universal Limited UBS account to a new
14 account established by Defendant, in Defendant's name, at Wegelin & Company
15 Privatbankiers, a separate bank also located in Zurich, Switzerland.

16 x. From 2003 through 2008, the balance of funds maintained in
17 Defendant's various foreign bank accounts, including those accounts at both UBS and,
18 later, at Wegelin & Company, exceeded two million dollars. Specifically, the total
19 combined balances of the accounts as of the end of each calendar year were as follows:

20	2003: \$2,174,651.36 \$ 2,885,696.48	<i>SMC</i>
21	2004: \$3,148,315.00	<i>UBS</i>
22	2005: \$3,336,735.00	<i>[Signature]</i>
23	2006: \$3,965,924.00	<i>[Signature]</i>
24	2007: \$4,262,786.00	
25	2008: \$2,377,226.00.	

26 xi. Defendant continued to maintain his account at Wegelin &
27 Company until 2010, when Defendant ultimately transferred the funds to an account in
28 Defendant's name at UBS Financial Services in Seattle, Washington.

1 c. Tax Return Information

2 i. For tax years 2003 through 2008, Defendant, a United States
3 citizen, was required to file a United States tax return, to report his worldwide income, and
4 to declare the existence of any foreign based financial account in which he had an interest
5 or over which he had signature or other authority that contained assets in excess of
6 \$10,000.

7 ii. Defendant had prepared and caused to be filed an individual
8 income tax return with the Internal Revenue Service for tax years 2003 through 2006.
9 Each year from 2003-2006, Defendant failed to provide information about his UBS bank
10 accounts to his return preparer. Defendant likewise failed to report on his tax returns any
11 income earned on his UBS bank accounts. Each year, Defendant also willfully failed to
12 disclose that he had an interest in or was the beneficial owner of either the account held in
13 his name or, beginning in 2004, the East West Universal Limited account at UBS in
14 Switzerland. This willful failure to disclose the existence of Defendant's individual and
15 the East West Universal accounts as well as his failure to disclose the income generated by
16 said accounts made Defendant's individual income tax returns false as to a material matter
17 for each of the relevant tax years.

18 iii. When Defendant filed or caused to be filed his U.S. Individual
19 Income Tax Returns, IRS Forms 1040, for tax years 2003 through 2006, he knew that he
20 was obligated to report any income earned on his UBS bank accounts on line 21 of said tax
21 return and that he should have disclosed the existence of the UBS account on Schedule B,
22 Part III.

23 iv. Specifically, on or about December 2, 2005, Defendant had
24 prepared and caused to be filed a U.S. Individual Income Tax Return, IRS Form 1040, for
25 tax year 2004. The return was signed by Defendant under an unaltered declaration stating
26 that, under penalties of perjury, all of the information contained in the return and
27 accompanying schedules were examined by Defendant and that, to the best of Defendant's
28 knowledge and belief, the return and accompanying schedules and statements were true,

1 correct, and complete.

2 v. On Schedule B, Part III of Defendant's 2004 individual income
3 tax return, Defendant failed to report that he had an interest in or was the beneficial owner
4 of a financial account at UBS in Switzerland. Defendant also failed to report income
5 earned on his UBS Swiss bank account anywhere on the tax return.

6 9. Sentencing Factors. The United States and Defendant agree that, although
7 not binding upon the probation office or the Court, they will jointly recommend that the
8 Court make the following findings and conclusions as to the sentence to be imposed:

9 a. Tax Loss: The relevant amount of actual, probable, or intended tax
10 loss under Section 2T1.1 of the Sentencing Guidelines resulting from the offense,
11 committed in this case, including all relevant conduct, is between \$30,000 and ~~\$200,000~~ ^{\$80,000}.
12 This amount is the tax loss associated with the accounts at UBS that were disclosed to the
13 Government pursuant to the Deferred Prosecution Agreement with UBS, and of which
14 Defendant was the beneficial owner for the tax years 2003 through 2008.

(Stc NB)
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15 b. Sophisticated Means: A two-point increase to the base offense level
16 for use of sophisticated means, pursuant to U.S.S.G. § 2T1.1(b)(2);

17 The parties will submit sentencing memoranda to the Court with specific
18 recommendations as to tax loss. The United States and Defendant agree that they will not
19 present argument at the sentencing hearing that the tax loss associated with Defendant's
20 conduct is outside the range stipulated in Paragraph 9(a) of this agreement.

21 The United States reserves the right to inform the Court and the probation office of
22 all facts pertinent to the sentencing process, including all relevant information concerning
23 the offenses committed, whether charged or not, as well as all relevant information
24 concerning Defendant and Defendant's background. Subject only to the express terms of
25 any agreed-upon sentencing recommendations contained in this agreement, the
26 United States further reserves the right to make any recommendation as to the quality and
27 quantity of punishment.

28 The parties agree they are free to argue the application of any other provisions of

1 the United States Sentencing Guidelines. Defendant understands, however, that at the
2 time of sentencing, the Court is free to reject these stipulated adjustments, and is further
3 free to apply additional downward or upward adjustments in determining his Sentencing
4 Guidelines range.

5 10. Cooperation.

6 a. Defendant shall cooperate completely and truthfully with law
7 enforcement authorities in the investigation and prosecution of other individuals involved
8 in criminal activity. Such cooperation shall include, but not be limited to, complete and
9 truthful statements to law enforcement officers, as well as complete and truthful testimony,
10 if called as a witness before a grand jury, or at any state or federal trial, retrial, or other
11 judicial proceedings. Defendant acknowledges that this obligation to cooperate shall
12 continue after Defendant has entered a guilty plea and sentence has been imposed, no
13 matter what sentence Defendant receives. Defendant's failure to do so may constitute a
14 breach of this Plea Agreement.

15 b. Defendant understands that the United States will tolerate no
16 deception from him. If, in the estimation of the United States Attorney or the United States
17 Department of Justice Tax Division, information or testimony provided from the date of
18 the Plea Agreement proves to be untruthful or incomplete in any way, regardless of
19 whether the untruthfulness helps or hurts the United States' case, the United States may
20 consider that Defendant has breached this Plea Agreement.

21 c. The United States Attorney's Office for the Western District of
22 Washington and the United States Department of Justice Tax Division, in turn, agree not
23 to prosecute Defendant for any other offenses, other than crimes of violence, that
24 Defendant may have committed in the Western District of Washington prior to the date of
25 this Plea Agreement about which: (1) the United States presently possesses information; or
26 (2) about which Defendant provides information pursuant to this Plea Agreement to
27 cooperate with the authorities.

28 d. The parties agree that information provided by Defendant in

1 connection with this Plea Agreement shall not be used to determine Defendant's sentence,
2 except to the extent permitted by U.S.S.G. § IB1.8.

3 e. In exchange for Defendant's cooperation, as described above, and
4 conditioned upon Defendant's fulfillment of all conditions of this Plea Agreement, the
5 United States Attorney and the United States Department of Justice Tax Division agree to
6 consider filing a motion, pursuant to U.S.S.G. § 5K 1.1 and 18 U.S.C. § 3553(e),
7 recommending that the Court sentence Defendant to a sentence that reflects Defendant's
8 cooperation. Defendant understands that in the event the United States files such a
9 sentencing recommendation, that recommendation will be based on consideration of
10 factors and provisions set forth in the United States Sentencing Guidelines.

11 f. Defendant agrees that his sentencing date may be delayed based on
12 the United States' need for his continued cooperation, and agrees not to object to any
13 continuances of his sentencing date sought by the United States.

14 11. Non-Prosecution of Additional Offenses. As part of this Plea Agreement,
15 the United States Attorney's Office for the Western District of Washington and the United
16 States Department of Justice Tax Division agree not to prosecute Defendant for any
17 additional offenses known to it as of the time of this Agreement that are based upon
18 evidence in its possession at this time, and that arise out of the conduct giving rise to this
19 investigation. In this regard, Defendant recognizes that the United States has agreed not to
20 prosecute all of the criminal charges the evidence establishes were committed by
21 Defendant solely because of the promises made by Defendant in this Agreement.

22 12. Acceptance of Responsibility. The United States agrees that it will
23 recommend at sentencing that the court reduce by two levels the Sentencing Guidelines
24 level applicable to Defendant's offense, pursuant to U.S.S.G. § 3E1.1(a), based upon
25 Defendant's recognition and affirmative and timely acceptance of personal responsibility.
26 If at the time of sentencing Defendant's offense level is determined to be 16 or greater, the
27 United States will make a motion requesting an additional one level decrease, pursuant to
28 U.S.S.G. § 3E1.1(b), stating that Defendant has assisted authorities in the investigation or

1 prosecution of his own misconduct by timely notifying authorities of his intention to enter
2 a plea of guilty, thereby permitting the United States to avoid preparing for trial and
3 permitting the United States and the Court to allocate their resources efficiently.

4 13. Restitution. Defendant agrees to pay restitution to the Internal Revenue
5 Service in the amount of the tax loss, with the specific amount to be determined at or
6 before the time of sentencing with credit for any amounts already paid. Defendant agrees
7 to pay restitution by making an immediate payment in full on or before the date set for
8 sentencing. Defendant agrees that the total amount of restitution ordered by the Court
9 results from his fraudulent conduct and that he is liable for the fraud penalty under 26
10 U.S.C. § 6663 as described below. Defendant agrees to sign any IRS forms deemed
11 necessary by the IRS to enable it to make an immediate assessment of that portion of the
12 tax Defendant is ordered to pay as restitution. Nothing in this Agreement shall limit the
13 IRS in its lawful examination, determination, assessment, or collection of any taxes,
14 penalties or interest due from Defendant for the time period covered by this Agreement or
15 any other time period. Defendant agrees that this agreement, or any judgment, order,
16 release, or satisfaction issued in connection with this agreement, will not satisfy, settle, or
17 compromise Defendant's obligation to pay the balance of any remaining civil liabilities,
18 including tax, additional tax, additions to tax, interest, and penalties, owed to the IRS for
19 the time periods covered by this agreement or any other time period.

20 14. Cooperation with the Internal Revenue Service ("IRS").

21 a. Defendant agrees to cooperate with the Internal Revenue Service
22 (IRS) in its civil examination, determination, assessment, and collection of income taxes
23 related to his income tax returns and any related corporate/entity tax returns, and further
24 agrees not to conceal, or transfer for no consideration any funds or property that could be
25 used to satisfy such taxes, penalties, and interest. Defendant agrees to provide the IRS any
26 documentation in Defendant's possession and/or control requested by the IRS in
27 connection with its civil examination, determination, assessment, and collection of such
28 income taxes prior to sentencing.

1 b. Defendant also agrees to work diligently with the Internal Revenue
2 Service to resolve the liability for all taxes, interest, and penalties due and owing to the
3 IRS, including all taxes, interest, and penalties on his individual and any related
4 corporate/entity liabilities. In resolving any outstanding liabilities, Defendant agrees to
5 promptly file any and all outstanding and/or delinquent tax returns, that remain unfiled and
6 to pay any taxes, interest, and penalties due and owing as a result of said returns. Nothing
7 in this agreement shall limit the IRS in its civil determination, assessment, and collection
8 of any taxes, additions to tax pursuant to Subchapter 68B of the Internal Revenue Code, or
9 interest that the defendant may owe.

10 c. Defendant further agrees to repatriate any funds or assets held in any
11 foreign country or outside the United States.

12 d. Defendant admits that he is liable for the civil fraud penalty imposed
13 by the Internal Revenue Code, 26 U.S.C. § 6663 on the understatements of tax, if any, for
14 all of the tax years at issue. Defendant agrees that a civil penalty under 26 U.S.C. § 6663
15 may be assessed against him.

16 e. Defendant also agrees that in order to resolve his civil liability for
17 failing to file Reports of Foreign Bank and Financial Accounts, Forms TD F 90-22.1, for
18 tax years 2003 through 2008, he will pay a fifty percent penalty for the one year with the
19 highest balance in the account as of the end of the calendar year for years 2003 through
20 2008.

21 f. Finally, Defendant agrees that any evidence, including statements and
22 documents, provided to the United States by Defendant pursuant to a Proffer Agreement,
23 without any limitations, can be utilized by the United States in its civil examination,
24 determination, assessment and collection of income taxes related to his income tax returns
25 or in any other civil proceeding. The United States does not deem this, in any way, to be a
26 waiver of Defendant's attorney-client privilege with respect to any attorney.

27 15. Breach, Waiver, and Post-Plea Conduct. Defendant agrees that if he
28 breaches this Plea Agreement, the United States may withdraw from this Plea Agreement

1 and Defendant may be prosecuted for all offenses for which the United States has
2 evidence. Defendant agrees not to oppose any steps taken by the United States to nullify
3 this Plea Agreement, including the filing of a motion to withdraw from the Plea
4 Agreement. Defendant also agrees that if he is in breach of this Plea Agreement,
5 Defendant has waived any objection to the reinstatement of any charges that were
6 previously dismissed or any additional charges that had not been prosecuted.

7 Defendant further understands that if, after the date of this Agreement, he should
8 engage in illegal conduct, or conduct that is in violation of his conditions of his release
9 (examples of which include, but are not limited to: obstruction of justice, failure to appear
10 for a court proceeding, criminal conduct while pending sentencing, and false statements to
11 law enforcement agents, the Pretrial Services Officer, Probation Officer or the Court), or is
12 found to have misrepresented the facts to the United States prior to entering this plea
13 agreement, the United States is free under this Agreement to file additional charges against
14 Defendant or to seek a sentence that takes such conduct into consideration. Such a
15 sentence could include a sentencing enhancement under the United States Sentencing
16 Guidelines or an upward departure from the applicable Sentencing Guidelines range.

17 16. Waiver of Appeal. As part of this Plea Agreement and on the condition that
18 the Court imposes a custodial sentence that is within or below the Sentencing Guidelines
19 range that is determined by the Court at the time of sentencing, Defendant waives to the
20 full extent of the law:

- 21 a. Any right conferred by Title 18, United States Code, Section 3742 to
22 appeal the sentence, including any restitution order imposed; and
23 b. Any right to bring a collateral attack against the conviction and
24 sentence, including any restitution order imposed, except as it may
25 relate to the effectiveness of legal representation.

26 Furthermore, this waiver does not preclude Defendant from bringing an appropriate
27 motion pursuant to 28 U.S.C. § 2241, to address the conditions of his confinement or the
28 decisions of the Bureau of Prisons regarding the execution of his sentence.

1 If Defendant breaches this Plea Agreement at any time by appealing or collaterally
2 attacking (except as to effectiveness of legal representation) his conviction or sentence in
3 any way, the United States may prosecute Defendant for any counts, including those with
4 mandatory minimum sentences, that were dismissed or not charged pursuant to this Plea
5 Agreement.

6 17. Voluntariness of Plea. Defendant agrees that he has entered into this Plea
7 Agreement freely and voluntarily, and that no threats or promises, other than the promises
8 contained in this Plea Agreement, were made to induce Defendant to enter this plea of
9 guilty.

10 18. Statute of Limitations. In the event this Agreement is not accepted by the
11 Court for any reason, or Defendant has breached any of the terms of this Plea Agreement,
12 the statute of limitations shall be deemed to have been tolled from the date of the Plea
13 Agreement to: (1) 30 days following the date of non-acceptance of the Plea Agreement by
14 the Court; or (2) 30 days following the date on which a breach of the Plea Agreement by
15 Defendant is discovered by the United States Attorney's Office.

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19. Completeness of Agreement. The United States and Defendant acknowledge that these terms constitute the entire Plea Agreement between the parties. This Agreement binds only the United States Attorney's Office for the Western District of Washington and the United States Department of Justice Tax Division. It does not bind any other United States Attorney's Office or any other office or agency of the United States, or any state or local prosecutor.


Dated this 6th day of December, 2010.



ARTHUR JOEL EISENBERG
Defendant


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