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*Attorneys for the United States of America*

12 UNITED STATES DISTRICT COURT  
13 CENTRAL DISTRICT OF CALIFORNIA  
14 WESTERN DIVISION

15 UNITED STATES OF AMERICA,

16 Plaintiff

17 v.

18 TEYMOUR KHOUBIAN,  
19

20 Defendant

Case No.: 2:19-cv-03984

Complaint to Reduce FBAR Penalty to  
Judgment

Personal identifiers have been  
redacted.

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1 The United States of America, Plaintiff, for its complaint against  
2 Teymour Khoubian, Defendant, alleges:

3  
4 **I. Jurisdiction and venue.**

5 1. This court has jurisdiction over this action under 28 U.S.C.  
6 §§ 1331 and 1345 because this action arises under the laws of the United  
7 States and because the United States is the plaintiff.

8 2. This action is brought under 31 U.S.C. § 3711(g)(4)(C) at the  
9 direction of the Attorney General of the United States and at the request of,  
10 and with the authorization of, the Chief Counsel of the Internal Revenue  
11 Service, a delegate of the Secretary of the Treasury.

12 3. Venue for this action is within the Central District of California  
13 under 28 U.S.C. § 1391 because Defendant resides within this judicial  
14 district and a substantial part of the events or omissions giving rise to the  
15 claim occurred within this judicial district.

16  
17 **II. Statutory and regulatory provisions for the FBAR penalty.**

18 4. Section 5314 of Title 31 of the United States Code authorizes the  
19 Secretary of the Treasury to require United States citizens and residents to  
20 report certain transactions with foreign financial agencies.

21 5. Under the implementing regulations of 31 U.S.C § 5314, “[e]ach  
22 United States person having a financial interest in, or signature or other  
23 authority over, a bank, securities, or other financial account in a foreign  
24 country shall report such relationship to the Commissioner of Internal  
25 Revenue for each year such relationship exists[.]” 31 C.F.R. § 1010.350(a).

26 6. This report must be filed on a Report of Foreign Bank and  
27 Financial Accounts, which is also referred to as an FBAR. The report is due  
28 by June 30 “of each calendar year with respect to foreign financial accounts

1 exceeding \$10,000 maintained during the previous calendar year.” 31 C.F.R.  
2 § 1010.306(c).

3 7. For willful violations of the reporting requirements mandated by  
4 31 U.S.C. § 5314, Congress—through 31 U.S.C. § 5321(a)(5)(C)(i)—  
5 authorized a maximum penalty of the greater of (1) \$100,000 or (2) 50% of  
6 the balance in the account at the time of the violation.

7 8. Under 31 U.S.C. § 5321(b)(2)(A), the Government may bring suit  
8 to recover the penalty assessed under 31 U.S.C. § 5321(a) at any time before  
9 the end of the 2-year period beginning on the date the penalty was assessed.

10  
11 **Count I**

12 **Claim to reduce FBAR penalty to judgment**

13 9. Teymour Khoubian was born in Iran.

14 10. In September 2008, Teymour Khoubian became a United States  
15 citizen.

16 11. For tax year 2010, Teymour Khoubian had at least one foreign  
17 account subject to the reporting requirement of 31 U.S.C. § 5314 as  
18 implemented under 31 C.F.R. §§ 1010.350(a) and 1010.306(c).

19 12. In tax year 2010, Teymour Khoubian had signature authority  
20 over and was a beneficiary of account number [xxxx]12 at Bank Leumi le-  
21 Israel, B.M., (“Bank Leumi”) in Tel Aviv Israel, which had a highest account  
22 balance during 2010 of \$18,408,987, and a balance on June 30, 2011, of  
23 \$15,372,007.

24 13. In tax year 2010, Teymour Khoubian was the beneficial owner of  
25 an account at Commerzbank AG in Germany.

26 14. For tax year 2010, Teymour Khoubian willfully did not disclose  
27 all of his foreign accounts as required by law.

1           15. As of at least 2009, Teymour Khoubian was aware that the  
2 Internal Revenue Service had a program called the Offshore Voluntary  
3 Disclosure Program, which allowed U.S. taxpayers to voluntarily disclose  
4 their previously undisclosed foreign accounts.

5           16. Beginning in 2009 and continuing until 2012, Teymour Khoubian  
6 had multiple discussions with bankers at Bank Leumi seeking, and in some  
7 cases receiving, assurances that Bank Leumi would not disclose the  
8 existence of his accounts to the Internal Revenue Service.

9           17. During 2011 and 2012, Bank Leumi requested that Teymour  
10 Khoubian sign a Form W-9 for the purposes of U.S. tax reporting, which  
11 Teymour Khoubian declined to do on multiple occasions.

12           18. As late as 2012, Teymour Khoubian attempted to persuade  
13 bankers at Bank Leumi to assist him in further concealing his accounts from  
14 the IRS by: (1) putting the accounts in a relative's name; (2) using his  
15 Iranian passport to document him as a non-U.S. person; and (3) transferring  
16 his funds to his account at Commerzbank in Germany, where he was  
17 identified as an Iranian citizen.

18           19. Teymour Khoubian prepared his own federal income-tax return  
19 for tax year 2010.

20           20. Teymour Khoubian's federal income-tax return for tax year 2010  
21 was materially false in the following respects: (1) it omitted at least \$291,400  
22 of interest earned from Bank Leumi, which Teymour Khoubian knew should  
23 have been reported; and (2) it failed to disclose Teymour Khoubian's  
24 ownership interest in and signature authority over his foreign accounts at  
25 Bank Leumi and Commerzbank.

26           21. In efforts to conceal his foreign accounts from the Internal  
27 Revenue Service, on September 12, 2012, when Teymour Khoubian was  
28 questioned by special agents of the Criminal Investigation Division of the

1 Internal Revenue Service about his accounts at Bank Leumi, he falsely  
2 stated that the Bank Leumi accounts were not in his name and that he was  
3 not aware of the rules requiring U.S. persons to report their foreign  
4 accounts.

5 22. On May 25, 2017, the IRS assessed an FBAR penalty of  
6 \$7,686,003.50 against Teymour Khoubian.

7 23. On March 16, 2018, the IRS demanded that Teymour Khoubian  
8 pay the FBAR penalty that was assessed against him on May 25, 2017.

9 24. Teymour Khoubian did not pay any portion of the FBAR penalty  
10 against him within 90 days of the March 16, 2018, demand for payment.

11 25. Under 31 U.S.C. § 3717(e), Teymour Khoubian is liable for a  
12 failure-to-pay penalty of 6% per annum for any portion of the FBAR penalty  
13 that remained unpaid after 90 days from March 16, 2018.

14 26. On November 1, 2018, Teymour Khoubian and his attorney  
15 executed a plea agreement in *United States v. Teymour Khoubian*, case no.  
16 17-cr-452 MWF (C.D. Cal.).

17 27. A copy of the plea agreement referred to in paragraph 26 is  
18 attached as exhibit 1.

19 28. Paragraph 3(f) of the plea agreement states:

20 Defendant further agrees that he was assessed a Report of Foreign  
21 Bank and Financial Accounts penalty (“FBAR penalty”) of \$7,686,004,  
22 under section 5321(a)(5) and/or 5321(a)(6) of Title 31 of the United  
23 States Code. This penalty was assessed because defendant willfully  
24 failed to file an FBAR for calendar year 2010. Defendant waives any  
25 and all defenses to the assessment and collection of the FBAR penalty  
26 under Title 31 of the United States Code, including any defense based  
27 on the expiration of the period of limitations on the assessment or  
28 collection of penalties and interest.

1 29. Paragraph 3(g) of the plea agreement states:  
2 Defendant agrees to the entry of a civil judgment in favor of the United  
3 States and against Teymour Khoubian for \$7,686,004, which was  
4 assessed on May 25, 2017, plus all subsequent statutory accruals  
5 including interest and penalties.

6 30. Paragraph 3(h) of the plea agreement states:  
7 Defendant agrees to pay the total sum of money regarding his FBAR  
8 penalty prior to sentencing to the United States Treasury, pursuant to  
9 the instructions provided to defendant and defendant's counsel by the  
10 Department of Justice Tax Division Trial Attorney.

11 31. On April 25, 2019, Teymour Khoubian delivered to the United  
12 States Attorney's Office a check in the amount of \$7,686.003.50 to be applied  
13 to his 2010 FBAR penalty.

14 32. As of April 26, 2019, the total outstanding balance of Teymour  
15 Khoubian's liability under 31 U.S.C. § 5321(a)(5) for the calendar year  
16 2010—without consideration of Teymour Khoubian's April 25, 2019,  
17 payment—was computed to be \$8,244,028.94 including interest in the  
18 amount of \$85,493.63 and the late-payment penalty provided for under 31  
19 U.S.C. § 3717(e)(2) in the amount of \$472,531.31.

20 33. The United States is entitled to judgment against Teymour  
21 Khoubian for \$558,022.44 as of April 26, 2019, plus all subsequent statutory  
22 accruals including interest and penalties, plus costs and expenses, less an  
23 adjustment to interest and the failure-to-pay penalty for one day.

24 Wherefore, the United States of America, Plaintiff, requests the Court  
25 to enter judgment in favor of the United States and against Teymour  
26 Khoubian for \$558,022.44 as of April 26, 2019, plus all subsequent

27 ///

28 ///

1 statutory accruals including interest and penalties, plus costs and expenses,  
2 less an adjustment to interest and the failure-to-pay penalty for one day.

3  
4 Dated: May 7, 2019

NICOLA T. HANNA  
United States Attorney  
THOMAS D. COKER  
Assistant United States Attorney  
Chief, Tax Division

8 /s/ Andrew T. Pribe  
9 ANDREW T. PRIBE  
10 Assistant United States Attorney

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# Exhibit 1



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13 Attorneys for Plaintiff  
 14 UNITED STATES OF AMERICA

15 UNITED STATES DISTRICT COURT

16 FOR THE CENTRAL DISTRICT OF CALIFORNIA

17 UNITED STATES OF AMERICA,

18 Plaintiff,

19 v.

20 TEYMOUR KHOUBIAN,

21 Defendant.

No. CR 17-CR-452-MWF

PLEA AGREEMENT FOR DEFENDANT  
TEYMOUR KHOUBIAN

22  
 23 1. This constitutes the plea agreement between TEYMOUR  
 24 KHOUBIAN ("defendant") and the United States Attorney's Office for  
 25 the Central District of California and the U.S. Department of  
 26 Justice, Tax Division (collectively the "USAO") in the above-  
 27 captioned case. This agreement is limited to the USAO and cannot  
 28 bind any other federal, state, local, or foreign prosecuting,

1 enforcement, administrative, or regulatory authorities and is subject  
2 to the approval of the Department of Justice, Tax Division.

3 DEFENDANT'S OBLIGATIONS

4 2. Defendant agrees to:

5 a. At the earliest opportunity requested by the USAO and  
6 provided by the Court, appear and plead guilty to Counts Two and  
7 Three of the indictment in United States v. Khoubian, CR No. 17-CR-  
8 452-MWF, which each charge defendant with willfully making and  
9 subscribing a false tax return in violation of 26 U.S.C. § 7206(1).

10 b. Not contest facts agreed to in this agreement.

11 c. Abide by all agreements regarding sentencing contained  
12 in this agreement.

13 d. Appear for all court appearances, surrender as ordered  
14 for service of sentence, obey all conditions of any bond, and obey  
15 any other ongoing court order in this matter.

16 e. Not commit any crime; however, offenses that would be  
17 excluded for sentencing purposes under United States Sentencing  
18 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not  
19 within the scope of this agreement.

20 f. Be truthful at all times with Pretrial Services, the  
21 United States Probation Office, and the Court.

22 g. Pay the applicable special assessments at or before  
23 the time of sentencing unless defendant lacks the ability to pay and  
24 prior to sentencing submits a completed financial statement on a form  
25 to be provided by the USAO.

26 h. Pay the restitution ordered by the Court and agreed to  
27 by defendant in Paragraph 10.

28

DEFENDANT'S OTHER OBLIGATIONS

3. Defendant also agrees:

a. To cooperate with the IRS in the civil examination, determination, assessment and collection of income taxes related to (i) defendant's 2005 through 2012 individual income tax returns, including reporting and paying all taxes, penalties and interest, on all of the income of whatever kind earned on the total amount of assets in all foreign accounts held individually or jointly by the defendant at Bank Leumi le-Israel, B.M. and Commerzbank AG during 2005 and 2012; and (ii) any related corporate/entity tax returns.

Defendant further agrees not to conceal, transfer, or dissipate funds or property that could be used to satisfy such taxes, penalties and interest.

b. Defendant agrees to sign any waivers of statutes of limitations as requested by the Internal Revenue Service; and further agrees to waive any objection to the assessment and collection of any tax, penalties, and interest for tax years 2005 through 2012, inclusive regarding any of the tax returns.

c. To repatriate any funds or assets held in any foreign country or outside the United States regarding accounts over which defendant has a financial interest in, or signature or other authority over.

d. To give up any and all objections that could be asserted to the Examination Division of the IRS receiving materials or information obtained during the criminal investigation of this matter, including materials and information obtained through grand jury subpoenas.

1 e. That nothing in this agreement shall preclude or bar  
2 the IRS from the assessment and/or collection of any additional tax  
3 liability from defendant, including interest and penalties,  
4 determined to be due and owing from defendant by the IRS for 2005,  
5 2006, 2007, 2008, 2009, 2010, 2011, and 2012.

6 f. Defendant further agrees that he was assessed a Report  
7 of Foreign Bank and Financial Accounts penalty ("FBAR penalty") of  
8 \$7,686,004, under section 5321(a)(5) and/or 5321(a)(6) of Title 31 of  
9 the United States Code. This penalty was assessed because defendant  
10 willfully failed to file an FBAR for calendar year 2010. Defendant  
11 waives any and all defenses to the assessment and collection of the  
12 FBAR penalty under Title 31 of the United States Code, including any  
13 defense based on the expiration of the period of limitations on the  
14 assessment or collection of penalties and interest.

15 g. Defendant agrees to the entry of a civil judgment in  
16 favor of the United States and against Teymour Khoubian for  
17 \$7,686,004, which was assessed on May 25, 2017, plus all subsequent  
18 statutory accruals including interest and penalties.

19 h. Defendant agrees to pay the total sum of money  
20 regarding his FBAR penalty prior to sentencing to the United States  
21 Treasury, pursuant to instructions provided to defendant and  
22 defendant's counsel by the Department of Justice Tax Division Trial  
23 Attorney.

24 THE USAO'S OBLIGATIONS

25 4. The USAO agrees to:

26 a. Not contest facts agreed to in this agreement.

27 b. Abide by all agreements regarding sentencing contained  
28 in this agreement.

1 c. At the time of sentencing, move to dismiss the  
2 remaining counts of the indictment. Defendant agrees, however, that  
3 at the time of sentencing the Court may consider any dismissed  
4 charges in determining the applicable Sentencing Guidelines range,  
5 the propriety and extent of any departure from that range, and the  
6 sentence to be imposed.

7 d. At the time of sentencing, provided that defendant  
8 demonstrates an acceptance of responsibility for the offenses up to  
9 and including the time of sentencing, recommend a two-level reduction  
10 in the applicable Sentencing Guidelines offense level, pursuant to  
11 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an  
12 additional one-level reduction if available under that section.

13 e. Not to further criminally prosecute defendant for any  
14 additional violations known to the USAO at the time of the plea,  
15 arising out of the information provided by the defendant, and  
16 defendant's conduct described in the indictment or described in the  
17 statement of facts provided in Attachment A.

18 f. The USAO further agrees not to prosecute the  
19 defendant's wife, D.K., or his mother, T.K.K., for any violations of  
20 law known to the USAO at the time of the plea arising out of the  
21 indictment, and for any conduct described in the indictment or the  
22 statement of facts provided in Attachment A.

23 g. Defendant understands that the USAO is free to  
24 prosecute defendant, his wife, D.K., or his mother, T.K.K., for any  
25 other unlawful past conduct or any unlawful conduct that occurs after  
26 the date of this agreement. Defendant understands that at the time  
27 of sentencing, the Court may consider any relevant conduct related to  
28 the crime set forth herein in determining the applicable Sentencing

1 Guidelines range, the propriety and extent of any departure from that  
2 range, and the sentence to be imposed after consideration of the  
3 Sentencing Guidelines and all other relevant factors under 18 U.S.C.  
4 § 3553(a).

5 h. Recommend that defendant be sentenced to a term of  
6 imprisonment no higher than the low end of the applicable Sentencing  
7 Guidelines range. For purposes of this agreement, the low end of the  
8 Sentencing Guidelines range is that defined by the Sentencing Table  
9 in U.S.S.G. Chapter 5, Part A.

10 NATURE OF THE OFFENSES

11 5. Defendant understands that for defendant to be guilty of  
12 the crime charged in Count Two, that is, Willfully Making and  
13 Subscribing A False Tax Return, in violation of Title 26, United  
14 States Code, Section 7206(1) the following must be true:

15 a. The defendant made and signed a U.S. Individual Income  
16 Tax Return for the year 2009 that he knew contained false information  
17 as to a material matter;

18 b. The return contained a written declaration that it was  
19 made under the penalties of perjury; and

20 c. The defendant acted willfully in filing the false  
21 return.

22 d. Defendant admits that defendant is, in fact, guilty of  
23 this offense as described in Count Two of the indictment.

24 6. Defendant understands that for defendant to be guilty of  
25 the crime charged in Count Three, that is, Willfully Making and  
26 Subscribing A False Tax Return, in violation of Title 26, United  
27 States Code, Section 7206(1) the following must be true:

28

1           a.     The defendant made and signed a U.S. Individual Income  
2 Tax Return for the year 2010 that he knew contained false information  
3 as to a material matter;

4           b.     The return contained a written declaration that it was  
5 made under the penalties of perjury; and

6           c.     The defendant acted willfully in filing the false  
7 return.

8           d.     Defendant admits that defendant is, in fact, guilty of  
9 this offense as described in Count Three of the indictment.

10                           PENALTIES AND RESTITUTION

11           7.     Defendant understands that the statutory maximum sentence  
12 that the Court can impose for each violation of Title 26, United  
13 States Code, Section 7206(1) is: three years of imprisonment; a one  
14 year period of supervised release; a fine of \$250,000 or twice the  
15 amount of gross gain or gross loss resulting from the offense,  
16 whichever is greater; and a mandatory special assessment of \$100.  
17 Defendant agrees to pay the special assessment at or before the time  
18 of sentencing.

19           8.     Defendant understands, therefore, that the total maximum  
20 sentence for all offenses to which defendant is pleading guilty is:  
21 six years of imprisonment; a one year period of supervised release; a  
22 fine of \$500,000 or twice the amount of gross gain or gross loss  
23 resulting from the offenses, whichever is greater; and a mandatory  
24 special assessment of \$200. Defendant agrees to pay the special  
25 assessment at or before the time of sentencing.

26           9.     Defendant understands and agrees that the Court must order  
27 defendant to pay the costs of prosecution, which may be in addition  
28 to the statutory maximum fine stated above. The government

1 acknowledges that it has not incurred any recoverable expenses in  
2 connection with this prosecution as of the date of his agreement.

3 10. Defendant further agrees to make restitution for the loss  
4 of income tax revenue associated with the income earned on  
5 defendant's foreign financial accounts at Bank Leumi le-Israel, B.M.  
6 during the calendar years 2005 to 2012 that defendant willfully  
7 omitted from his tax returns. Defendant further agrees that  
8 defendant will not seek the discharge of any restitution obligation  
9 that the court may order, in whole or in part, in any present or  
10 further bankruptcy proceeding. The parties agree that the amount of  
11 restitution owed to the IRS is as follows:

TAX YEAR	AMOUNT TO BE CREDITED TO TAX
2005	\$75,311
2006	\$106,239
2007	\$131,498
2008	\$127,383
2009	\$92,119
2010	\$78,294
2011	\$0
2012	\$1,466
Total Tax Due	\$612,310

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23 11. Defendant agrees that restitution is due and payable  
24 immediately after the judgment is entered and is subject to immediate  
25 enforcement, in full, by the United States. If the Court imposes a  
26 schedule of payments, defendant agrees that the schedule of payments  
27 is a schedule of the minimum payment due, and that the payment  
28



1 schedule does not prohibit or limit the methods by which the United  
2 States may immediately enforce the judgment in full.

3 12. If the Court orders the defendant to pay restitution to  
4 the IRS for the failure to pay tax, either directly as part of the  
5 sentence or as a condition of supervised release or probation, the  
6 IRS will use the restitution order as the basis for a civil  
7 assessment. See 26 U.S.C. §6201(a)(4). The defendant does not have  
8 the right to challenge the amount of this restitution-based  
9 assessment. See 26 U.S.C. §6201(a)(4)(C). Neither the existence of  
10 a restitution payment schedule nor the defendant's timely payment of  
11 restitution according to that schedule will preclude the IRS from  
12 immediately collecting the full amount of the restitution-based  
13 assessment, including by levy and restraint under 26 U.S.C. §6331.

14 13. Defendant agrees that he will sign any IRS forms  
15 deemed necessary by the IRS to enable the IRS to make an immediate  
16 assessment of that portion of the tax and interest that he agrees to  
17 pay as restitution pursuant to this agreement. Defendant also agrees  
18 to sign IRS Form 8821, "Tax Information Authorization."

19 14. Defendant agrees not to file any claim for refund of  
20 taxes, or penalties represented by an amount of restitution paid  
21 pursuant to this agreement.

22 15. The parties understand that defendant will receive  
23 proper credit, consistent with paragraph 10 above, for the payments  
24 made pursuant to this agreement, including any prior payments made by  
25 defendant. Except as set forth in the previous sentence, nothing in  
26 this agreement shall limit the IRS in its lawful examination,  
27 determination, assessment, or collection of any taxes, penalties or  
28

1 interest due from the defendant for the time periods covered by this  
2 agreement or any other time period.

3 16. Defendant agrees to send all payments made pursuant to the  
4 District Court's restitution order to the Clerk of Court.

5 17. With each payment to the Clerk of Court made payable to the  
6 District Court's restitution order, defendant will provide the  
7 following information:

8 a. Defendant's name and Social Security number;

9 b. The District Court and the docket number assigned to  
10 the case;

11 c. Tax year(s) or period(s) for which restitution has been  
12 ordered;

13 d. A statement that the payment is being submitted  
14 pursuant to the District Court's restitution order.

15 18. Defendant agrees to include a request that the Clerk of  
16 Court send the information, along with the defendant's payments, to  
17 the address below.

18 19. Defendant also agrees to send a notice of any payments made  
19 pursuant to this agreement, including the information listed in the  
20 previous paragraph, to the IRS at the following address:

21 IRS-RACS  
22 Attn: Mail Stop 6261, Restitution  
23 333 W. Pershing Avenue  
24 Kansas City, MO 64108

25 20. Defendant understands that supervised release is a period  
26 of time following imprisonment during which defendant will be subject  
27 to various restrictions and requirements. Defendant understands that  
28 if defendant violates one or more of the conditions of any supervised  
release imposed, defendant may be returned to prison for all or part

1 of the term of supervised release, which could result in defendant  
2 serving a total term of imprisonment greater than the statutory  
3 maximum stated above.

4 21. Defendant also understands that, by pleading guilty,  
5 defendant may be giving up valuable government benefits and valuable  
6 civic rights, such as the right to vote, the right to possess a  
7 firearm, the right to hold office, and the right to serve on a jury.  
8 Defendant further understands that the conviction in this case may  
9 subject defendant to various collateral consequences, including but  
10 not limited to, deportation, revocation of probation, parole, or  
11 supervised release in another case, and suspension or revocation of a  
12 professional license. Defendant understands that unanticipated  
13 collateral consequences will not serve as grounds to withdraw  
14 defendant's guilty plea.

15 FACTUAL BASIS

16 22. Defendant admits that defendant is, in fact, guilty of the  
17 offenses to which defendant is agreeing to plead guilty. Defendant  
18 and the USAO agree to the statement of facts provided in Attachment A  
19 and agree that this statement of facts is sufficient to support pleas  
20 of guilty to the charges described in this agreement and to establish  
21 the Sentencing Guidelines factors set forth in paragraph 24 below,  
22 but is not meant to be a complete recitation of all facts relevant to  
23 the underlying criminal conduct or all facts known to either party  
24 that relate to that conduct.

25 SENTENCING FACTORS

26 23. Defendant understands that in determining defendant's  
27 sentence the Court is required to calculate the applicable Sentencing  
28 Guidelines range and to consider that range, possible departures

1 under the Sentencing Guidelines, and the other sentencing factors set  
2 forth in 18 U.S.C. § 3553(a). Defendant understands that the  
3 Sentencing Guidelines are advisory only, that defendant cannot have  
4 any expectation of receiving a sentence within the calculated  
5 Sentencing Guidelines range, and that after considering the  
6 Sentencing Guidelines and the other § 3553(a) factors, the Court will  
7 be free to exercise its discretion to impose any sentence it finds  
8 appropriate up to the maximum set by statute for the crimes of  
9 conviction.

10 24. Defendant and the USAO agree to the following applicable  
11 Sentencing Guidelines factors:

13	Base Offense Level:	20	U.S.S.G. § 2T1.1; 2T4.1(H)
14	Specific Offense Characteristics		
15	Sophisticated Means	2	U.S.S.G. § 2T1.1(b)(2)
16	Acceptance of Responsibility:	-3	U.S.S.G. § 3E1.1
17	Total Offense Level:	19	

18  
19 25. Defendant and the USAO agree not to seek, argue, or suggest  
20 in any way, either orally or in writing, that any other specific  
21 offense characteristics, adjustments, or departures relating to the  
22 applicable Offense Level be imposed. The USAO will agree to a  
23 downward adjustment for acceptance of responsibility (and, if  
24 applicable, move for an additional level under 3E1.1(b)) only if the  
25 conditions set forth in this agreement are met. Defendant agrees,  
26 however, that if, after signing this agreement but prior to  
27 sentencing, defendant were to commit an act, or the USAO were to  
28 discover a previously undiscovered act committed by defendant prior

1 to signing this agreement, which act, in the judgment of the USAO,  
2 constituted obstruction of justice within the meaning of U.S.S.G. §  
3 3C1.1, the USAO would be free to seek the enhancement set forth in  
4 that section. Defendant understands that there is no agreement as to  
5 defendant's criminal history or criminal history category.

6 26. Defendant reserves the right to argue for a sentence  
7 outside the sentencing range established by the Sentencing Guidelines  
8 based on the factors set forth in 18 U.S.C. § 3553(a)(1), (a)(2),  
9 (a)(3), (a)(6), and (a)(7).

10 WAIVER OF CONSTITUTIONAL RIGHTS

11 27. Defendant understands that by pleading guilty, defendant  
12 gives up the following rights:

- 13 a. The right to persist in a plea of not guilty.
- 14 b. The right to a speedy and public trial by jury.
- 15 c. The right to be represented by counsel -- and if  
16 necessary have the court appoint counsel -- at trial. Defendant  
17 understands, however, that, defendant retains the right to be  
18 represented by counsel -- and if necessary have the court appoint  
19 counsel -- at every other stage of the proceeding.
- 20 d. The right to be presumed innocent and to have the  
21 burden of proof placed on the government to prove defendant guilty  
22 beyond a reasonable doubt.
- 23 e. The right to confront and cross-examine witnesses  
24 against defendant.
- 25 f. The right to testify and to present evidence in  
26 opposition to the charges, including the right to compel the  
27 attendance of witnesses to testify.

1 g. The right not to be compelled to testify, and, if  
2 defendant chose not to testify or present evidence, to have that  
3 choice not be used against defendant.

4 h. Any and all rights to pursue any affirmative defenses,  
5 Fourth Amendment or Fifth Amendment claims, and other pretrial  
6 motions that have been filed or could be filed.

7 WAIVER OF APPEAL OF CONVICTION

8 28. Defendant understands that, with the exception of an appeal  
9 based on a claim that defendant's guilty pleas were involuntary, by  
10 pleading guilty defendant is waiving and giving up any right to  
11 appeal defendant's convictions on the offenses to which defendant is  
12 pleading guilty.

13 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

14 29. Defendant agrees that, provided the Court imposes a total  
15 term of imprisonment on all counts of conviction that is within or  
16 below the range corresponding to a total offense level of 19 and the  
17 criminal history calculated by the Court, defendant gives up the  
18 right to appeal all of the following: (a) the procedures and  
19 calculations used to determine and impose any portion of the  
20 sentence; (b) the term of imprisonment imposed by the Court; (c) the  
21 fine imposed by the court, provided it is within the statutory  
22 maximum; (d) the amount and terms of any restitution order, provided  
23 it requires payment of no more than \$612,310; (e) the term of  
24 probation or supervised release imposed by the Court, provided it is  
25 within the statutory maximum; and (f) any of the following conditions  
26 of probation or supervised release imposed by the Court: the  
27 conditions set forth in General Orders 318, 01-05, and/or 05-02 of  
28 this Court; the drug testing conditions mandated by 18 U.S.C.

1 §§ 3563(a)(5) and 3583(d); and the alcohol and drug use conditions  
2 authorized by 18 U.S.C. § 3563(b)(7).

3 30. The USAO agrees that, provided (a) all portions of the  
4 sentence are at or below the statutory maximum specified above and  
5 (b) the Court calculates the offense level to be used for selecting a  
6 sentencing range under the Sentencing Guidelines to be 19 or above;  
7 (c) the Court imposes a term of imprisonment within or above the  
8 range corresponding to a total offense level of 19 and the criminal  
9 history calculated by the Court, the USAO gives up its right to  
10 appeal any portion of the sentence, with the exception that the USAO  
11 reserves the right to appeal the amount of restitution ordered if  
12 that amount is less than \$612,310.

13 RESULT OF WITHDRAWAL OF GUILTY PLEA

14 31. Defendant agrees that if, after entering guilty pleas  
15 pursuant to this agreement, defendant seeks to withdraw and succeeds  
16 in withdrawing defendant's guilty plea on any basis other than a  
17 claim and finding that entry into this plea agreement was  
18 involuntary, then (a) the USAO will be relieved of all of its  
19 obligations under this agreement; and (b) should the USAO choose to  
20 pursue any charge or any civil, administrative, or regulatory action  
21 that was either dismissed or not filed as a result of this agreement,  
22 then (i) any applicable statute of limitations will be tolled between  
23 the date of defendant's signing of this agreement and the filing  
24 commencing any such action; and (ii) defendant waives and gives up  
25 all defenses based on the statute of limitations, any claim of pre-  
26 indictment delay, or any speedy trial claim with respect to any such  
27 action, except to the extent that such defenses existed as of the  
28 date of defendant's signing this agreement.

EFFECTIVE DATE OF AGREEMENT

32. This agreement is effective upon signature and execution of all required certifications by defendant, defendant’s counsel, and an Assistant United States Attorney or Department of Justice Trial Attorney.

BREACH OF AGREEMENT

33. Defendant agrees that if defendant, at any time after the signature of this agreement and execution of all required certifications by defendant, defendant’s counsel, and an Assistant United States Attorney or Department of Justice Trial Attorney, knowingly violates or fails to perform any of defendant’s obligations under this agreement (“a breach”), the USAO may declare this agreement breached. All of defendant’s obligations are material, a single breach of this agreement is sufficient for the USAO to declare a breach, and defendant shall not be deemed to have cured a breach without the express agreement of the USAO in writing. If the USAO declares this agreement breached, and the Court finds such a breach to have occurred, then: (a) if defendant has previously entered guilty pleas pursuant to this agreement, defendant will not be able to withdraw the guilty pleas, and (b) the USAO will be relieved of all its obligations under this agreement.

34. Following the Court’s finding of a knowing breach of this agreement by defendant, should the USAO choose to pursue any charge or any civil, administrative, or regulatory action that was either dismissed or not filed as a result of this agreement, then:

a. Defendant agrees that any applicable statute of limitations is tolled between the date of defendant’s signing of this agreement and the filing commencing any such action.



1           b. Defendant waives and gives up all defenses based on  
2 the statute of limitations, any claim of pre-indictment delay, or any  
3 speedy trial claim with respect to any such action, except to the  
4 extent that such defenses existed as of the date of defendant's  
5 signing this agreement.

6           c. Defendant agrees that: (i) any statements made by  
7 defendant, under oath, at the guilty plea hearing (if such a hearing  
8 occurred prior to the breach); (ii) the agreed to factual basis  
9 statement in this agreement; and (iii) any evidence derived from such  
10 statements, shall be admissible against defendant in any such action  
11 against defendant, and defendant waives and gives up any claim under  
12 the United States Constitution, any statute, Rule 410 of the Federal  
13 Rules of Evidence, Rule 11(f) of the Federal Rules of Criminal  
14 Procedure, or any other federal rule, that the statements or any  
15 evidence derived from the statements should be suppressed or are  
16 inadmissible.

17                           RESULT OF VACATUR, REVERSAL OR SET-ASIDE

18           35. Defendant agrees that if any count of conviction is  
19 vacated, reversed, or set aside, the USAO may: (a) ask the Court to  
20 resentence defendant on any remaining count of conviction, with both  
21 the USAO and defendant being released from any stipulations regarding  
22 sentencing contained in this agreement, (b) ask the Court to void the  
23 entire plea agreement and vacate defendant's guilty plea on any  
24 remaining count of conviction, with both the USAO and defendant being  
25 released from all their obligations under this agreement, or (c)  
26 leave defendant's remaining conviction, sentence, and plea agreement  
27 intact. Defendant agrees that the choice among these three options  
28 rests in the exclusive discretion of the USAO.

1                                    COURT AND PROBATION OFFICE NOT PARTIES

2            36. Defendant understands that the Court and the United States  
3 Probation Office are not parties to this agreement and need not  
4 accept any of the USAO's sentencing recommendations or the parties'  
5 agreements to facts or sentencing factors.

6            37. Defendant understands that both defendant and the USAO are  
7 free to: (a) supplement the facts by supplying relevant information  
8 to the United States Probation Office and the Court, (b) correct any  
9 and all factual misstatements relating to the Court's Sentencing  
10 Guidelines calculations and determination of sentence, and (c) argue  
11 on appeal and collateral review that the Court's Sentencing  
12 Guidelines calculations and the sentence it chooses to impose are not  
13 error, although each party agrees to maintain its view that the  
14 calculations in paragraph 23 are consistent with the facts of this  
15 case. While this paragraph permits both the USAO and defendant to  
16 submit full and complete factual information to the United States  
17 Probation Office and the Court, even if that factual information may  
18 be viewed as inconsistent with the facts agreed to in this agreement,  
19 this paragraph does not affect defendant's and the USAO's obligations  
20 not to contest the facts agreed to in this agreement.

21            38. Defendant understands that even if the Court ignores any  
22 sentencing recommendation, finds facts or reaches conclusions  
23 different from those agreed to, and/or imposes any sentence up to the  
24 maximum established by statute, defendant cannot, for that reason,  
25 withdraw defendant's guilty pleas, and defendant will remain bound to  
26 fulfill all defendant's obligations under this agreement. Defendant  
27 understands that no one -- not the prosecutor, defendant's attorney,  
28 or the Court -- can make a binding prediction or promise regarding

1 the sentence defendant will receive, except that it will be within  
2 the statutory maximum.

3 NO ADDITIONAL AGREEMENTS

4 39. Defendant understands that, except as set forth herein,  
5 there are no promises, understandings, or agreements between the USAO  
6 and defendant or defendant's attorney, and that no additional  
7 promise, understanding, or agreement may be entered into unless in a  
8 writing signed by all parties or on the record in court.

9 PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

10 40. The parties agree that this agreement will be considered  
11 part of the record of defendant's guilty plea hearing as if the  
12 entire agreement had been read into the record of the proceeding.

13 AGREED AND ACCEPTED

14 UNITED STATES ATTORNEY'S OFFICE  
15 FOR THE CENTRAL DISTRICT OF  
16 CALIFORNIA

16 NICOLA T. HANNA  
17 United States Attorney

18 \_\_\_\_\_  
19 CHRISTOPHER S. STRAUSS  
20 ELLEN M. QUATTRUCCI  
21 Trial Attorneys  
22 U.S. Department of Justice,  
23 Tax Division

\_\_\_\_\_  
Date

23 \_\_\_\_\_  
24 TEYMOUR KHOUBIAN  
25 Defendant

11-1-2018  
\_\_\_\_\_  
Date

25 \_\_\_\_\_  
26 John Hanusz, Esq.  
27 Attorney for Defendant TEYMOUR  
28 KHOUBIAN

Nov. 1, 2018  
\_\_\_\_\_  
Date

1 the sentence defendant will receive, except that it will be within  
2 the statutory maximum.

3 NO ADDITIONAL AGREEMENTS

4 39. Defendant understands that, except as set forth herein,  
5 there are no promises, understandings, or agreements between the USAO  
6 and defendant or defendant's attorney, and that no additional  
7 promise, understanding, or agreement may be entered into unless in a  
8 writing signed by all parties or on the record in court.

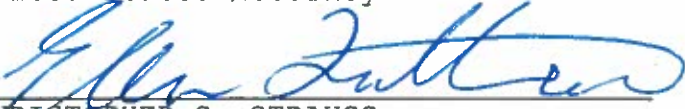
9 PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING


10 40. The parties agree that this agreement will be considered  
11 part of the record of defendant's guilty plea hearing as if the  
12 entire agreement had been read into the record of the proceeding.

13 AGREED AND ACCEPTED

14 UNITED STATES ATTORNEY'S OFFICE  
15 FOR THE CENTRAL DISTRICT OF CALIFORNIA

16 NICOLA T. HANNA  
17 United States Attorney

18   
19 CHRISTOPHER S. STRAUSS  
20 ELLEN M. QUATTRUCCI  
21 Trial Attorneys  
22 U.S. Department of Justice,  
23 Tax Division

  
Date

24 \_\_\_\_\_  
25 TEYMOUR KHOUBIAN  
26 Defendant

\_\_\_\_\_  
Date

27 John Hanusz, Esq.  
28 Attorney for Defendant TEYMOUR  
KHOUBIAN

\_\_\_\_\_  
Date

CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorney. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorney, and my attorney has advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. I am satisfied with the representation of my attorney in this matter, and I am pleading guilty because I am guilty of the charges and wish to take advantage of the promises set forth in this agreement, and not for any other reason.

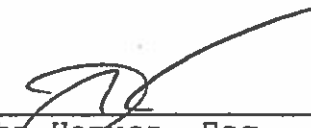


TEYMOUR KHOUBIAN  
Defendant

11-1-2018  
Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

I am TEYMOUR KHOUBIAN's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of his rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. To my knowledge: no promises, inducements, or representations of any kind have been made to my client other than those contained in this agreement; no one has threatened or forced my client in any way to enter into this agreement; my client's decision to enter into this agreement is an informed and voluntary one; and the factual basis set forth in this agreement is sufficient to support my client's entry of guilty pleas pursuant to this agreement.

  
\_\_\_\_\_  
John Hanusz, Esq.  
Attorney for Defendant  
TEYMOUR KHOUBIAN

Nov. 1, 2018  
Date

1 ATTACHMENT A

2 STATEMENT OF FACTS

3 1. TEYMOUR KHOUBIAN ("KHOUBIAN") was born in Iran and came to  
4 the United States in 1992. In 1994, KHOUBIAN became a permanent  
5 resident of the United States, and in September of 2008, KHOUBIAN  
6 became a naturalized citizen of the United States.

7 2. After KHOUBIAN's father passed away in 2003, KHOUBIAN  
8 became a signatory and joint beneficial owner of three accounts at  
9 Bank Leumi le-Israel, B.M. ("Bank Leumi") in Tel Aviv, Israel. The  
10 Bank Leumi accounts XXXX72, XXXX12, and XXXX65 were owned by KHOUBIAN  
11 jointly with his mother, T.K.K. KHOUBIAN was the beneficial owner and  
12 had signature authority over these three accounts from at least 2005.  
13 KHOUBIAN held a fourth account, XXXX80, at Bank Leumi jointly with  
14 his wife, D.K. He was the beneficial owner and had signature  
15 authority over this account from at least 2005 through 2012 (all four  
16 accounts are collectively referred to as "the Bank Leumi accounts").  
17 During 2005 through 2012, the Bank Leumi accounts held at least \$15  
18 million on deposit and reached a high balance of over \$20 million in  
19 2008.

20 3. During 2005 through 2012, inclusive, the Bank Leumi  
21 accounts produced interest income that KHOUBIAN knew should have been  
22 reported on his and T.K.K.'s U.S. individual income tax returns.

23 4. From at least 2005 until at least 2015, KHOUBIAN was also  
24 the beneficial owner of an account at Commerzbank AG in Germany that  
25 maintained a balance of over \$200,000.

26 5. KHOUBIAN self-prepared his own U.S. individual income tax  
27 returns for tax years 2005 through 2011 and signed all of those  
28 returns electronically under penalty of perjury by using a self-

1 selected Personal Identification Number. KHOUBIAN filed his self-  
2 prepared U.S. individual income tax returns electronically with  
3 Internal Revenue Service (hereinafter "IRS"). KHOUBIAN failed to  
4 file a 2012 U.S. Individual Income Tax Return, Form 1040.

5 6. KHOUBIAN's U.S. individual income tax returns for tax  
6 years 2005 through 2010, inclusive, were false in two ways: (i) none  
7 of the interest income produced by his foreign accounts was reported  
8 on his tax returns; and (ii) KHOUBIAN failed to report his ownership  
9 interest and signature authority over the foreign accounts that were  
10 located in Israel and Germany.

11 7. In total, the four Bank Leumi accounts jointly held by  
12 KHOUBIAN generated interest income of in excess of \$4.0 million  
13 between 2005 and 2010 that was not reported on KHOUBIAN's U.S.  
14 individual income tax returns, T.K.K.'s U.S. individual income tax  
15 returns, or any other income tax return for any related entity. The  
16 tax loss associated with KHOUBIAN's failure to disclose these  
17 accounts is approximately \$1.2 million.

18 8. KHOUBIAN was responsible for coordinating the preparation  
19 and filing of T.K.K.'s U.S. individual income tax returns, which were  
20 prepared by a third-party tax return preparer. KHOUBIAN willfully  
21 caused the preparation and filing of false U.S. individual income tax  
22 returns for T.K.K. for tax years 2005 through 2010 that (i) omitted  
23 any interest income earned from the Bank Leumi accounts; and (ii)  
24 failed to disclose the existence of, and T.K.K.'s beneficial  
25 ownership or signature authority over, a financial account in Israel.

26 9. With respect to his 2011 individual income tax return,  
27 which was filed on or about October 16, 2012, KHOUBIAN failed to  
28 report all of the interest that he earned from his Bank Leumi



1 accounts and failed, on Schedule B, Part III, line 7b, to enter the  
2 name of the foreign country Germany, to disclose that he was the  
3 beneficial owner of an account at Commerzbank in Germany.

4 10. As of at least 2009, KHOUBIAN was aware that the IRS had a  
5 program called the Offshore Voluntary Disclosure Program (hereinafter  
6 the "OVDP"). The OVDP allowed U.S. taxpayers to voluntarily disclose  
7 their previously undisclosed foreign accounts and pay a reduced  
8 penalty (originally the penalty was 20%, which later increased to 25%  
9 in 2011, 27.5% in 2012, and then 50% in 2014) regarding the high  
10 aggregate balance for a certain time frame to resolve their civil  
11 liability for not declaring or reporting the account to U.S.  
12 authorities. As part of the OVDP, the IRS also advised U.S. taxpayers  
13 with undisclosed foreign financial accounts that a voluntary  
14 disclosure would result in the IRS declining to refer those U.S.  
15 taxpayers to the Department of Justice for criminal prosecution.

16 11. Beginning in 2009 and continuing until 2012, KHOUBIAN had  
17 multiple discussions with bankers at Bank Leumi seeking, and in some  
18 cases receiving, assurances that Bank Leumi would not disclose the  
19 existence of his accounts to the IRS.

20 12. During 2011 and 2012, Bank Leumi requested that KHOUBIAN  
21 sign a Form W-9 for the purpose of U.S. tax reporting. KHOUBIAN  
22 declined to sign the Form W-9 on multiple occasions, and as late as  
23 2012, KHOUBIAN attempted to persuade bankers at Bank Leumi to assist  
24 him in further concealing his accounts from the IRS by: i) putting  
25 the accounts in a relative's name; (ii) using his Iranian passport to  
26 document him as a non-U.S. person; and (iii) transferring his funds  
27 to his account in Germany at Commerzbank (where he was identified as  
28 an Iranian citizen).

1           13. In an August 13, 2012 recorded telephone conversation with  
2 a banker at Bank Leumi, KHOUBIAN stated that the reason he did not  
3 want to sign a Form W-9, was "because you have to pay half of it."

4           14. With respect to KHOUBIAN's U.S. individual income tax  
5 return, Form 1040, for tax year 2009 self-prepared by KHOUBIAN and  
6 filed with the IRS, the tax return was materially false in that it  
7 (i) omitted at least \$340,482 of interest earned from the Bank Leumi  
8 accounts that KHOUBIAN knew should have been reported; and (ii)  
9 failed to disclose KHOUBIAN's ownership interest in and signature  
10 authority over the Bank Leumi accounts and the Commerzbank account.

11           15. KHOUBIAN acted willfully in preparing and filing this  
12 false tax return in that he knew he had a duty under U.S. law to  
13 report the existence of his foreign accounts and the interest income  
14 earned from those accounts on his 2009 U.S. individual income tax  
15 return.

16           16. With respect to KHOUBIAN's U.S. individual income tax  
17 return, Form 1040, for tax year 2010 self-prepared by KHOUBIAN and  
18 filed with the IRS, the tax return was materially false in that it  
19 (i) omitted at least \$291,400 of interest earned from the Bank Leumi  
20 accounts that KHOUBIAN knew should have been reported; and (ii)  
21 failed to disclose KHOUBIAN's ownership interest in and signature  
22 authority over the Bank Leumi accounts and the Commerzbank account.

23           17. KHOUBIAN acted willfully in preparing and filing this false  
24 tax return in that he knew he had a duty under U.S. law to report the  
25 existence of his foreign accounts and the interest income earned from  
26 those accounts on his 2010 U.S. individual income tax return.

27  
28

1 18. From at least 2009 until June 2013, KHOUBIAN willfully  
2 failed to file FBARs disclosing the existence of his Bank Leumi  
3 accounts and his Commerzbank account in Germany.

4 19. For calendar years 2012 and 2013, KHOUBIAN filed an FBAR  
5 that disclosed his Bank Leumi accounts but failed to disclose the  
6 existence of his Commerzbank account in Germany.

7 20. In efforts to conceal his foreign accounts from the IRS, on  
8 September 12, 2012, when KHOUBIAN was questioned by Special Agents  
9 from IRS's Criminal Investigation Division about his accounts at Bank  
10 Leumi, KHOUBIAN falsely stated that the Bank Leumi accounts were not  
11 in his name and that he was not aware of the rules requiring U.S.  
12 persons to report their foreign accounts.

13 21. On October 7, 2014, during an interview with Special Agents  
14 from IRS's Criminal Investigation Division, KHOUBIAN falsely stated  
15 that: (i) he did not own a bank account in Germany during 2005  
16 through 2010; (ii) he closed his German account many years ago and  
17 moved all of the money to the United States; and (iii) none of the  
18 money in his bank account in Germany was moved to Israel. At the  
19 time KHOUBIAN made these statements, he knew that (i) he owned a bank  
20 account at Commerzbank between 2005 and 2010; (ii) he had not closed  
21 his Commerzbank account in Germany and transferred all of the money

22 ///

23 ///

24 ///

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26

27

28

1 in that account to the United States; and (iii) he had transferred in  
2 excess of \$600,000 from his Commerzbank account in Germany to a Bank  
3 Leumi account in Israel.

4  
5

\*\*\*\*\*

6 I have read this Attachment A to the Plea Agreement and  
7 carefully discussed every part of this Attachment to the Plea  
8 Agreement with my attorney. I agree and stipulate to the facts as  
9 stated above.

10  
11

12 

10-31-2018


13 TEYMOUR KHOUBIAN  
14 Defendant

Date

15

16 I am TEYMOUR KHOUBIAN's attorney. I have read Attachment A to  
17 the Plea Agreement and carefully discussed every part of this  
18 Attachment to the Plea Agreement with my client. To my knowledge, my  
19 client's decision to agree to the facts as stated above is an  
20 informed and voluntary one.

21  
22

23   
24 John Hanusz, Esq.  
Attorney for Defendant  
TEYMOUR KHOUBIAN

Oct. 31, 2018

Date

25  
26  
27  
28