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CLEARING DISTRICT COURT
CENTRAL DIST. OF CALIF.
LOS ANGELES

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10 UNITED STATES OF AMERICA

11 UNITED STATES DISTRICT COURT

12 FOR THE CENTRAL DISTRICT OF CALIFORNIA

13 UNITED STATES OF AMERICA,

14 Plaintiff,

15 v.

16 MARC EDWARD MANI,

17 Defendant.

No. ~~CR 16~~ 17CR00322

PLEA AGREEMENT FOR DEFENDANT MARC EDWARD MANI

18
19 1. This constitutes the plea agreement between MARC EDWARD
20 MANI ("defendant") and the United States Attorney's Office for the
21 Central District of California ("the USAO") in the above-captioned
22 case. This agreement is limited to the USAO and cannot bind any
23 other federal, state, local, or foreign prosecuting, enforcement,
24 administrative, or regulatory authorities and is subject to the
25 approval of the Department of Justice, Tax Division.

26 DEFENDANT'S OBLIGATIONS

27 2. Defendant agrees to:

28

1 a. Give up the right to indictment by a grand jury and,
2 at the earliest opportunity requested by the USAO and provided by the
3 Court, appear and plead guilty to a one count Information in the form
4 attached to this agreement or a substantially similar form, which
5 charges defendant with failure to file a foreign bank and financial
6 account report in violation of 31 U.S.C. §§ 5314 and 5322(a), and 31
7 C.F.R. § 1010.350 (formerly § 103.24) for the year 2013.

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

9 c. Abide by all agreements regarding sentencing contained
10 in this agreement.

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

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

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

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

24 3. Defendant further agrees to cooperate fully with the USAO,
25 the Internal Revenue Service ("IRS"), and, as directed by the USAO,
26 any other federal, state, local, or foreign prosecuting, enforcement,
27 administrative, or regulatory authority. This cooperation requires
28 defendant to:

1 a. Respond truthfully and completely to all questions
2 that may be put to defendant, whether in interviews, before a grand
3 jury, or at any trial or other court proceeding.

4 b. Attend all meetings, grand jury sessions, trials or
5 other proceedings at which defendant's presence is requested by the
6 USAO or compelled by subpoena or court order.

7 c. Produce voluntarily all documents, records, or other
8 tangible evidence relating to matters about which the USAO, or its
9 designee, inquires.

10 4. For purposes of this agreement: (1) "Cooperation
11 Information" shall mean any statements made, or documents, records,
12 tangible evidence, or other information provided, by defendant
13 pursuant to defendant's cooperation under this agreement; and
14 (2) "Plea Information" shall mean any statements made by defendant,
15 under oath, at the guilty plea hearing and the agreed to factual
16 basis statement in this agreement.

17 DEFENDANT'S OTHER OBLIGATIONS

18 5. Defendant admits that defendant received unreported income
19 for years 2012, 2013, and 2014. Defendant agrees:

20 a. To cooperate with the IRS in the civil examination,
21 determination, assessment and collection of income taxes related to
22 defendant's 2012, 2013, and 2014 income tax returns and any related
23 corporate/entity tax returns, and further agrees not to conceal,
24 transfer, or dissipate funds or property that could be used to
25 satisfy such taxes, penalties, and interest.

26 b. To sign Closing Agreements with the IRS prior to the
27 time of sentencing for the years 2012, 2013, and 2014, correctly
28 reporting income and deductions for these years and to sign

1 Agreements to Assessment and Collection of Penalties Under 31 U.S.C.
2 § 5321(a)(5) and 5321(a)(6) (Form 13449) with the IRS prior to
3 sentencing for years 2012 and 2013. Further, if requested to do so
4 by the IRS, will provide the IRS with information regarding the years
5 covered by the Closing Agreements, and will pay at or before
6 sentencing all additional taxes and all penalties and interest
7 assessed by the Internal Revenue Service pursuant to the Closing
8 Agreements.

9 c. That defendant is liable for the penalty imposed by
10 the Internal Revenue Code pursuant to 26 U.S.C. § 6663 on the
11 understatements of tax liability for 2012, 2013, and 2014.

12 d. That defendant gives up any and all objections that
13 could be asserted to the Examination Division of the Internal Revenue
14 Service receiving materials or information obtained during the
15 criminal investigation of this matter, including materials and
16 information obtained through grand jury subpoenas.

17 e. That nothing in this agreement shall preclude or bar
18 the IRS from assessment and/or collection of any additional tax
19 liability, including interest and penalties, determined to be due and
20 owing from defendant by the IRS for 2012, 2013, and 2014.

21 f. That, for failing to file a Report of Foreign Bank and
22 Financial Accounts, FinCEN Form 114 (formerly Form TD F 90-22.1), and
23 other foreign information reporting obligations under United States
24 law, for tax year 2012, defendant will pay a \$100,000 penalty, and
25 agrees to pay this sum of money to the United States Treasury prior
26 to sentencing, through the USAO.

27 g. That, for failing to file a Report of Foreign Bank and
28 Financial Accounts, FinCEN Form 114 (formerly Form TD F 90-22.1), and

1 other foreign information reporting obligations under United States
2 law, for tax year 2013, defendant will pay a \$100,000 penalty, and
3 agrees to pay this sum of money to the United States Treasury prior
4 to sentencing, through the USAO.

5 THE USAO'S OBLIGATIONS

6 6. The USAO agrees to:

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

8 b. Abide by all agreements regarding sentencing contained
9 in this agreement.

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

16 d. Not further criminally prosecute defendant for any
17 additional violations known to the USAO at the time of the plea
18 arising out of defendant's conduct described in the agreed-to factual
19 basis set forth in paragraph 16 below. Defendant understands that
20 the USAO is free to criminally prosecute defendant for any other
21 unlawful past conduct or any unlawful conduct that occurs after the
22 date of this agreement. Defendant agrees that at the time of
23 sentencing the Court may consider the uncharged conduct in
24 determining the applicable Sentencing Guidelines range, the propriety
25 and extent of any departure from that range, and the sentence to be
26 imposed after consideration of the Sentencing Guidelines and all
27 other relevant factors under 18 U.S.C. § 3553(a).

28 7. The USAO further agrees:

1 a. Not to offer as evidence in its case-in-chief in the
2 above-captioned case or any other criminal prosecution that may be
3 brought against defendant by the USAO, or in connection with any
4 sentencing proceeding in any criminal case that may be brought
5 against defendant by the USAO, any Cooperation Information.
6 Defendant agrees, however, that the USAO may use both Cooperation
7 Information and Plea Information: (1) to obtain and pursue leads to
8 other evidence, which evidence may be used for any purpose, including
9 any criminal prosecution of defendant; (2) to cross-examine defendant
10 should defendant testify, or to rebut any evidence offered, or
11 argument or representation made, by defendant, defendant's counsel,
12 or a witness called by defendant in any trial, sentencing hearing, or
13 other court proceeding; and (3) in any criminal prosecution of
14 defendant for false statement, obstruction of justice, or perjury.

15 b. Not to use Cooperation Information against defendant
16 at sentencing for the purpose of determining the applicable guideline
17 range, including the appropriateness of an upward departure, or the
18 sentence to be imposed, and to recommend to the Court that
19 Cooperation Information not be used in determining the applicable
20 guideline range or the sentence to be imposed. Defendant
21 understands, however, that Cooperation Information will be disclosed
22 to the probation office and the Court, and that the Court may use
23 Cooperation Information for the purposes set forth in U.S.S.G
24 § 1B1.8(b) and for determining the sentence to be imposed.

25 c. In connection with defendant's sentencing, to bring to
26 the Court's attention the nature and extent of defendant's
27 cooperation.
28

1 d. If the USAO determines, in its exclusive judgment,
2 that defendant has both complied with defendant's obligations under
3 paragraphs 2 and 3 above and provided substantial assistance to law
4 enforcement in the prosecution or investigation of another
5 ("substantial assistance"), to move the Court pursuant to U.S.S.G.
6 § 5K1.1 to fix an offense level and corresponding guideline range
7 below that otherwise dictated by the sentencing guidelines, and to
8 recommend a term of imprisonment within this reduced range.

9 DEFENDANT'S UNDERSTANDINGS REGARDING COOPERATION

10 8. Defendant understands the following:

11 a. Any knowingly false or misleading statement by
12 defendant will subject defendant to prosecution for false statement,
13 obstruction of justice, and perjury and will constitute a breach by
14 defendant of this agreement.

15 b. Nothing in this agreement requires the USAO or any
16 other prosecuting, enforcement, administrative, or regulatory
17 authority to accept any cooperation or assistance that defendant may
18 offer, or to use it in any particular way.

19 c. Defendant cannot withdraw defendant's guilty plea if
20 the USAO does not make a motion pursuant to U.S.S.G. § 5K1.1 for a
21 reduced guideline range or if the USAO makes such a motion and the
22 Court does not grant it or if the Court grants such a USAO motion but
23 elects to sentence above the reduced range.

24 d. At this time the USAO makes no agreement or
25 representation as to whether any cooperation that defendant has
26 provided or intends to provide constitutes or will constitute
27 substantial assistance. The decision whether defendant has provided
28

1 substantial assistance will rest solely within the exclusive judgment
2 of the USAO.

3 e. The USAO's determination whether defendant has
4 provided substantial assistance will not depend in any way on whether
5 the government prevails at any trial or court hearing in which
6 defendant testifies or in which the government otherwise presents
7 information resulting from defendant's cooperation.

8 NATURE OF THE OFFENSE

9 9. Defendant understands that for defendant to be guilty of
10 the crime charged in Count One, (a violation of Title 31, United
11 States Code, Section 5314 and 5322, and 31 C.F.R. § 1010.350
12 (formerly §103.24)) the following must be true:

13 a. Defendant must have had a financial interest in, or
14 signature or other authority over, a financial account in a foreign
15 country with an aggregate value of more than \$10,000 at any time
16 during the year 2013;

17 b. Defendant must have failed to file, with the
18 Department of Treasury, a Report of Foreign Bank and Financial
19 Accounts, FinCEN Form 114 (formerly Form TD F 90-22.1) ("FBAR"), for
20 the calendar year 2013, on or before June 30, 2014; and

21 c. In failing to file the FBAR for 2013, defendant must
22 have acted willfully.

23 PENALTIES AND RESTITUTION

24 10. Defendant understands that the statutory maximum sentence
25 that the Court can impose for a violation of 31 U.S.C. §§ 5314 and
26 5322(a), and 31 C.F.R. § 1010.350 is: five years imprisonment; a
27 three year period of supervised release; a fine of \$250,000 or twice
28 the amount of gross gain or gross loss resulting from the offense,

1 whichever is greater; and a mandatory special assessment of \$100.
2 Defendant agrees to pay the special assessment at or before the time
3 of sentencing.

4 11. In the event defendant does not enter Closing Agreements,
5 including the FBAR Agreement, as defined in paragraph 5 above, or
6 full pay the amount of the Closing Agreements at or before the time
7 of sentencing, defendant agrees to pay, and that the Court should
8 order, restitution to the Internal Revenue Service in the total
9 amount of \$637,878, pursuant to 18 U.S.C. § 3663(a)(3).

10 12. Defendant agrees that this agreement, or any judgment,
11 order, release, or satisfaction issued in connection with this
12 agreement, will not satisfy, settle, or compromise the defendant's
13 obligation to pay the balance of any remaining civil liabilities,
14 including tax, additional tax, additions to tax, interest, and
15 penalties, owed to the IRS for the time period(s) covered by this
16 agreement or for any other time period.

17 13. Defendant agrees that restitution is due and payable
18 immediately after the judgment is entered and is subject to immediate
19 enforcement, in full, by the United States. If the Court imposes a
20 schedule of payments, defendant agrees that the schedule of payments
21 is a schedule of the minimum payment due, and that the payment
22 schedule does not prohibit or limit the methods by which the United
23 States may immediately enforce the judgment in full.

24 14. If the Court orders the defendant to pay restitution to the
25 IRS for the failure to pay tax, either directly as part of the
26 sentence or as a condition of supervised release or probation, the
27 IRS will use the restitution order as the basis for a civil
28 assessment. See 26 U.S.C. §6201(a)(4). The defendant does not have

1 the right to challenge the amount of this restitution-based
2 assessment. See 26 U.S.C. §6201(a)(4)(C). Neither the existence of
3 a restitution payment schedule nor the defendant's timely payment of
4 restitution according to that schedule will preclude the IRS from
5 immediately collecting the full amount of the restitution-based
6 assessment, including by levy and distraint under 26 U.S.C. §6331.
7 Interest on the restitution-based assessment will accrue under 26
8 U.S.C. §§ 6601 and 6621 from the last date prescribed for payment of
9 the liability that is the subject of the restitution order to the
10 date that the IRS receives payment.

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

16 16. Defendant agrees not to file any claim for refund of taxes,
17 or penalties represented by an amount of restitution paid pursuant to
18 this agreement.

19 17. Defendant agrees to not seek the discharge of any
20 restitution obligation, in whole or in part, in any present or future
21 bankruptcy proceeding.

22 18. The parties further agree that the tax loss determined for
23 criminal purposes is not binding for civil purposes and is exclusive
24 of civil penalties and interest.

25 19. 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

1 release imposed; defendant may be returned to prison for all or part
2 of the term of supervised release authorized by statute for the
3 offense that resulted in the term of supervised release, which could
4 result in defendant serving a total term of imprisonment greater than
5 the statutory maximum stated above.

6 20. Defendant understands that, by pleading guilty, defendant
7 may be giving up valuable government benefits and valuable civic
8 rights, such as the right to vote, the right to possess a firearm,
9 the right to hold office, and the right to serve on a jury.

10 Defendant understands that once the court accepts defendant's guilty
11 plea, it will be a federal felony for defendant to possess a firearm
12 or ammunition. Defendant understands that the conviction in this
13 case may also subject defendant to various other collateral
14 consequences, including but not limited to revocation of probation,
15 parole, or supervised release in another case and suspension or
16 revocation of a professional license. Defendant understands that
17 unanticipated collateral consequences will not serve as grounds to
18 withdraw defendant's guilty plea.

19 21. Defendant understands that, if defendant is not a United
20 States citizen, the felony conviction in this case may subject
21 defendant to: removal, also known as deportation, which may, under
22 some circumstances, be mandatory; denial of citizenship; and denial
23 of admission to the United States in the future. The court cannot,
24 and defendant's attorney also may not be able to, advise defendant
25 fully regarding the immigration consequences of the felony conviction
26 in this case. Defendant understands that unexpected immigration
27 consequences will not serve as grounds to withdraw defendant's guilty
28 plea.

1 FACTUAL BASIS

2 22. Defendant admits that defendant is, in fact, guilty of the
3 offense to which defendant is agreeing to plead guilty. Defendant
4 and the USAO agree to the statement of facts provided below and agree
5 that the statement of facts in Attachment A is sufficient to support
6 a plea of guilty to the charge described in this agreement and to
7 establish the Sentencing Guidelines factors set forth in paragraph 17
8 below but is not meant to be a complete recitation of all facts
9 relevant to the underlying criminal conduct or all facts known to
10 either party that relate to that conduct.

11 SENTENCING FACTORS

12 23. Defendant understands that in determining defendant's
13 sentence the Court is required to calculate the applicable Sentencing
14 Guidelines range and to consider that range, possible departures
15 under the Sentencing Guidelines, and the other sentencing factors set
16 forth in 18 U.S.C. § 3553(a). Defendant understands that the
17 Sentencing Guidelines are advisory only, that defendant cannot have
18 any expectation of receiving a sentence within the calculated
19 Sentencing Guidelines range, and that after considering the
20 Sentencing Guidelines and the other § 3553(a) factors, the Court will
21 be free to exercise its discretion to impose any sentence it finds
22 appropriate up to the maximum set by statute for the crime of
23 conviction.

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

26 a. Tax Loss: The relevant actual, probable, or intended
27 tax loss under Section 2T1.1 of the Sentencing Guidelines resulting
28 from the offense committed in this case and all relevant conduct is

1 the tax loss associated with defendant's undeclared foreign earned
2 income for years 2012, 2013, and 2014. For sentencing purposes, the
3 parties agree that the tax loss is \$437,878, and therefore, the
4 Offense Level is 18. See U.S.S.G. §§ 2T1.1 and 2T4.1(F).

5 b. Subject to paragraphs 7(d) and 37, defendant and the
6 USAO agree not to seek, argue, or suggest in any way, either orally
7 or in writing, that any other specific offense characteristics,
8 adjustments, or departures relating to the offense level be imposed.
9 The USAO will agree to a downward adjustment for acceptance of
10 responsibility (and, if applicable, move for an additional level
11 under 3E1.1(b)) only if the conditions set forth in this agreement
12 are met. Defendant agrees, however, that if, after signing this
13 agreement but prior to sentencing, defendant were to commit an act,
14 or the USAO were to discover a previously undiscovered act committed
15 by defendant prior to signing this agreement, which act, in the
16 judgment of the USAO, constituted obstruction of justice within the
17 meaning of U.S.S.G. § 3C1.1, the USAO would be free to seek the
18 enhancement set forth in that section and to argue that defendant is
19 not entitled to a downward adjustment for acceptance of
20 responsibility under U.S.S.G. § 3E1.1.

21 25. Defendant understands that there is no agreement as to
22 defendant's criminal history or criminal history category.

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

1 WAIVER OF CONSTITUTIONAL RIGHTS

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

4 a. The right to persist in a plea of not guilty.

5 b. The right to a speedy and public trial by jury.

6 c. The right to be represented by counsel - and if
7 necessary have the court appoint counsel - at trial. Defendant
8 understands, however, that, defendant retains the right to be
9 represented by counsel - and if necessary have the court appoint
10 counsel - at every other stage of the proceeding.

11 d. The right to be presumed innocent and to have the
12 burden of proof placed on the government to prove defendant guilty
13 beyond a reasonable doubt.

14 e. The right to confront and cross-examine witnesses
15 against defendant.

16 f. The right to testify and to present evidence in
17 opposition to the charges, including the right to compel the
18 attendance of witnesses to testify.

19 g. The right not to be compelled to testify, and, if
20 defendant chose not to testify or present evidence, to have that
21 choice not be used against defendant.

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

25 WAIVER OF APPEAL OF CONVICTION

26 28. Defendant understands that, with the exception of an appeal
27 based on a claim that defendant's guilty plea was involuntary, by
28 pleading guilty defendant is waiving and giving up any right to

1 appeal defendant's conviction on the offense to which defendant is
2 pleading guilty.

3 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

4 29. Defendant agrees that, provided the Court imposes a term of
5 imprisonment within or below the range corresponding to an offense
6 level of 15 and the criminal history category calculated by the
7 Court, defendant gives up the right to appeal all of the following:

8 (a) the procedures and calculations used to determine and impose any
9 portion of the sentence, (b) the term of imprisonment imposed by the
10 Court (c) the fine imposed by the court, provided it is within the
11 statutory maximum; (d) the term of probation or supervised release
12 imposed by the Court, provided it is within the statutory maximum;
13 and (e) any of the following conditions of probation or supervised
14 release imposed by the Court: the conditions set forth in General
15 Orders 318, 01-05, and/or 05-02 of this Court; the drug testing
16 conditions mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the
17 alcohol and drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

18 30. The USAO agrees that, provided (a) all portions of the
19 sentence are at or below the statutory maximum specified above, (b)
20 the Court calculates the Offense Level to be used for selecting a
21 sentencing range under the Sentencing Guidelines to be at or above
22 Offense Level 15, prior to any departure under U.S.S.G. § 5K1.1, and
23 (c) the Court imposes a term of imprisonment within or above the
24 range corresponding to the offense level calculated after any
25 downward departure under U.S.S.G. § 5K1.1 and the criminal history
26 category calculated by the Court, the USAO gives up its right to
27 appeal any portion of the sentence.

RESULT OF WITHDRAWAL OF GUILTY PLEA

1
2 31. Defendant agrees that if, after entering a guilty plea
3 pursuant to this agreement, defendant seeks to withdraw and succeeds
4 in withdrawing defendant's guilty plea on any basis other than a
5 claim and finding that entry into this plea agreement was
6 involuntary, then (a) the USAO will be relieved of all of its
7 obligations under this agreement, including in particular its
8 obligations regarding the use of Cooperation Information; (b) in any
9 investigation, criminal prosecution, or civil, administrative, or
10 regulatory action, defendant agrees that any Cooperation Information
11 and any evidence derived from any Cooperation Information shall be
12 admissible against defendant, and defendant will not assert, and
13 hereby waives and gives up, any claim under the United States
14 Constitution, any statute, or any federal rule, that any Cooperation
15 Information or any evidence derived from any Cooperation Information
16 should be suppressed or is inadmissible; and (c) should the USAO
17 choose to pursue any charge or any civil, administrative, or
18 regulatory action that was either dismissed or not filed as a result
19 of this agreement, then (i) any applicable statute of limitations
20 will be tolled between the date of defendant's signing of this
21 agreement and the filing commencing any such action; and
22 (ii) defendant waives and gives up all defenses based on the statute
23 of limitations, any claim of pre-indictment delay, or any speedy
24 trial claim with respect to any such action, except to the extent
25 that such defenses existed as of the date of defendant's signing this
26 agreement.
27
28

1 32. Defendant agrees that if the count of conviction is
2 vacated, reversed, or set aside, both the USAO and defendant will be
3 released from all their obligations under this agreement.

4 EFFECTIVE DATE OF AGREEMENT

5 33. This agreement is effective upon signature and execution of
6 all required certifications by defendant, defendant's counsel, and an
7 Assistant United States Attorney.

8 BREACH OF AGREEMENT

9 34. Defendant agrees that if defendant, at any time after the
10 signature of this agreement and execution of all required
11 certifications by defendant, defendant's counsel, and an Assistant
12 United States Attorney, knowingly violates or fails to perform any of
13 defendant's obligations under this agreement ("a breach"), the USAO
14 may declare this agreement breached. For example, if defendant
15 knowingly, in an interview, before a grand jury, or at trial, falsely
16 accuses another person of criminal conduct or falsely minimizes
17 defendant's own role, or the role of another, in criminal conduct,
18 defendant will have breached this agreement. All of defendant's
19 obligations are material, a single breach of this agreement is
20 sufficient for the USAO to declare a breach, and defendant shall not
21 be deemed to have cured a breach without the express agreement of the
22 USAO in writing. If the USAO declares this agreement breached, and
23 the Court finds such a breach to have occurred, then:

24 a. If defendant has previously entered a guilty plea
25 pursuant to this agreement, defendant will not be able to withdraw
26 the guilty plea.

27 b. The USAO will be relieved of all its obligations under
28 this agreement; in particular, the USAO: (i) will no longer be bound

1 by any agreements concerning sentencing and will be free to seek any
2 sentence up to the statutory maximum for the crime to which defendant
3 has pleaded guilty; (ii) will no longer be bound by any agreements
4 regarding criminal prosecution, and will be free to criminally
5 prosecute defendant for any crime, including charges that the USAO
6 would otherwise have been obligated not to criminally prosecute
7 pursuant to this agreement; and (iii) will no longer be bound by any
8 agreement regarding the use of Cooperation Information and will be
9 free to use any Cooperation Information in any way in any
10 investigation, criminal prosecution, or civil, administrative, or
11 regulatory action.

12 c. The USAO will be free to criminally prosecute
13 defendant for false statement, obstruction of justice, and perjury
14 based on any knowingly false or misleading statement by defendant.

15 d. In any investigation, criminal prosecution, or civil,
16 administrative, or regulatory action: (i) defendant will not assert,
17 and hereby waives and gives up, any claim that any Cooperation
18 Information was obtained in violation of the Fifth Amendment
19 privilege against compelled self-incrimination; and (ii) defendant
20 agrees that any Cooperation Information and any Plea Information, as
21 well as any evidence derived from any Cooperation Information or any
22 Plea Information, shall be admissible against defendant, and
23 defendant will not assert, and hereby waives and gives up, any claim
24 under the United States Constitution, any statute, Rule 410 of the
25 Federal Rules of Evidence, Rule 11(f) of the Federal Rules of
26 Criminal Procedure, or any other federal rule, that any Cooperation
27 Information, any Plea Information, or any evidence derived from any
28

1 Cooperation Information or any Plea Information should be suppressed
2 or is inadmissible.

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

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

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

15 COURT AND PROBATION OFFICE NOT PARTIES

16 36. Defendant understands that the Court and the United States
17 Probation Office are not parties to this agreement and need not
18 accept any of the USAO's sentencing recommendations or the parties'
19 agreements to facts or sentencing factors.

20 37. Defendant understands that both defendant and the USAO are
21 free to: (a) supplement the facts by supplying relevant information
22 to the United States Probation Office and the Court, (b) correct any
23 and all factual misstatements relating to the Court's Sentencing
24 Guidelines calculations and determination of sentence, and (c) argue
25 on appeal and collateral review that the Court's Sentencing
26 Guidelines calculations and the sentence it chooses to impose are not
27 error, although each party agrees to maintain its view that the
28 calculations in paragraph 24 are consistent with the facts of this

1 case. While this paragraph permits both the USAO and defendant to
2 submit full and complete factual information to the United States
3 Probation Office and the Court, even if that factual information may
4 be viewed as inconsistent with the facts agreed to in this agreement,
5 this paragraph does not affect defendant's and the USAO's obligations
6 not to contest the facts agreed to in this agreement.

7 38. Defendant understands that even if the Court ignores any
8 sentencing recommendation, finds facts or reaches conclusions
9 different from those agreed to, and/or imposes any sentence up to the
10 maximum established by statute, defendant cannot, for that reason,
11 withdraw defendant's guilty plea, and defendant will remain bound to
12 fulfill all defendant's obligations under this agreement. Defendant
13 understands that no one -- not the prosecutor, defendant's attorney,
14 or the Court -- can make a binding prediction or promise regarding
15 the sentence defendant will receive, except that it will be within
16 the statutory maximum.

17 NO ADDITIONAL AGREEMENTS

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

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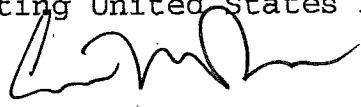
PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

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

AGREED AND ACCEPTED

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

SANDRA R. BROWN
Acting United States Attorney



5/30/17

CHARLES PARKER
JAMES C. HUGHES
Assistant United States Attorneys

Date



5/10/17

MARC EDWARD MANI
Defendant

Date



5/10/17

NATHAN J. HOCHMAN
Attorney for Defendant
MARC EDWARD MANI

Date

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CERTIFICATION OF DEFENDANT

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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



MARC EDWARD MANI
Defendant

5/10/17

Date

CERTIFICATION OF DEFENDANT'S ATTORNEY

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2 I am MARC MANI's attorney. I have carefully and thoroughly

3 discussed every part of this agreement with my client. Further, I

4 have fully advised my client of his rights, of possible pretrial

5 motions that might be filed, of possible defenses that might be

6 asserted either prior to or at trial, of the sentencing factors set

7 forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines

8 provisions, and of the consequences of entering into this agreement.

9 To my knowledge: no promises, inducements, or representations of any

10 kind have been made to my client other than those contained in this

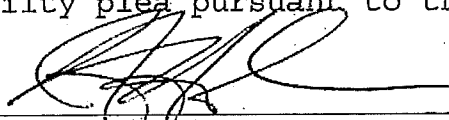
11 agreement; no one has threatened or forced my client in any way to

12 enter into this agreement; my client's decision to enter into this

13 agreement is an informed and voluntary one; and the factual basis set

14 forth in this agreement is sufficient to support my client's entry of

15 a guilty plea pursuant to this agreement.

16 

17 _____
 NATHAN J. HOCHMAN
 Attorney for Defendant
 MARC EDWARD MANI

16 5/10/17
 17 _____
 Date

1 ATTACHMENT A

2 STATEMENT OF FACTS

3 The United States Attorney's Office for the Central District of
4 California and the defendant MARC EDWARD MANI ("defendant"),
5 stipulate to and agree not to contest the following facts, and
6 stipulate that such facts, in accordance with Rule 11(b)(3) of the
7 Federal Rules of Criminal Procedure, provide a sufficient factual
8 basis for the plea of guilty in this case.

9 1. Defendant is a 48-year-old United States citizen and
10 resident of Beverly Hills, California.

11 2. In or around 2003, defendant incorporated Marc Mani, M.D.,
12 Inc. ("Mani M.D."), a plastic surgery center in Beverly Hills,
13 California. Defendant owns, operates, and is the primary plastic
14 surgeon at Mani M.D.

15 3. Mani M.D. is a registered California corporation that has
16 elected to be taxed as an S corporation under the Internal Revenue
17 Code.

18 4. In 2011, defendant began traveling to Dubai to perform
19 plastic surgery for a foreign medical center ("Medical Centre").

20 5. In or around November 2011, defendant's then accountant,
21 Accountant 1, who was aware that defendant was earning foreign
22 income, informed defendant that he would be required to report any
23 foreign bank accounts under his ownership or control to the IRS.

24 6. Defendant reported \$52,620 of foreign income he earned from
25 performing medical services abroad on his 2011 federal income tax
26 return.

27 7. In 2012, defendant opened a bank account at Mashreq bank, a
28 foreign financial institution based in Dubai, and began depositing

1 income he earned from the Medical Centre into the Mashreq account.
2 By February 2013, defendant's Mashreq account held currency worth
3 over \$402,000 USD.

4 8. From in or around May 2012, through February 28, 2013, the
5 balance of defendant's Mashreq bank account was in excess of \$10,000.

6 9. In 2013, defendant hired Accountant JB to prepare his 2012
7 income tax return. Accountant JB prepared and filed defendant's
8 2012, 2013 and 2014 tax returns significantly underreporting
9 defendant's foreign sourced Medical Centre income.

10 10. Prior to hiring Accountant JB, defendant consulted with
11 other accountants as to whether he had to report on his tax returns
12 any foreign bank accounts he may have and any foreign income he may
13 earn. These other accountants informed defendant that he had to
14 report any foreign bank accounts he may have as well as any foreign
15 income he may earn. Defendant disregarded this advice.

16 11. With respect to Accountant JB, defendant discussed with
17 Accountant JB the foreign sourced income defendant was earning from
18 the Medical Centre from 2012 through 2014. As defendant knew,
19 Accountant JB prepared and filed defendant's tax returns for 2012
20 through 2014 significantly underreporting the foreign sourced income
21 earned by defendant at the Medical Centre for those years.

22 12. Between 2012 and 2014, defendant earned approximately
23 \$1,280,000 in surgical fees working for the Medical Centre and failed
24 to report the vast majority of this income on his federal income tax
25 returns for the tax years 2012, 2013, and 2014.

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OBLIGATION TO FILE REPORT OF FOREIGN BANK AND ACCOUNTS

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2 13. United States citizens who have an interest in or a
3 signature or other authority over a financial account in a foreign
4 country with assets in excess of \$10,000 are required to disclose and
5 report the foreign financial account to the United States Department
6 of Treasury for each year the financial account exists, and shall do
7 so by completing, and filing, a Report of Foreign bank and Financial
8 Accounts FinCEN Form 114 (formerly Form TD F 90-22.1) ("FBAR") with
9 the Internal Revenue Service ("IRS"). For the relevant years, the
10 deadline for filing a FBAR for each calendar year was on or before
11 June 30th of the following year. In general, this date cannot be
12 extended.

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FAILURE TO FILE FBARS

14. For portions of 2012 and 2013, defendant maintained a balance of more than \$10,000 in his foreign Mashreq bank account located in the United Arab Emirate of Dubai.

15. During 2012 and 2013, defendant had an ownership interest in and signatory authority over his Mashreq bank account in Dubai.

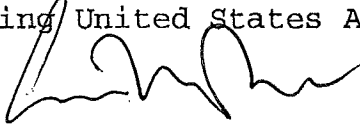
16. Beginning on or around 2011, defendant knew he was required to file a FBAR to disclose his ownership interest or signature authority in his Mashreq bank account.

17. Defendant willfully failed to file a FBAR to disclose his Mashreq bank account for the calendar years 2012 and 2013.

AGREED AND ACCEPTED.

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


SANDRA R. BROWN
Acting United States Attorney



5/30/17

CHARLES PARKER
JAMES C. HUGHES
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MARC EDWARD MANI
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