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10 UNITED STATES DISTRICT COURT  
 11 FOR THE CENTRAL DISTRICT OF CALIFORNIA  
 12

13 UNITED STATES OF AMERICA, ) CR No.  
 )  
 14 Plaintiff, ) PLEA AGREEMENT  
 )  
 15 v. )  
 )  
 16 URI MANDELBAUM, )  
 )  
 17 Defendant. )  
 )  
 18 \_\_\_\_\_ )

19 1. This constitutes the plea agreement between Uri  
 20 Mandelbaum ("defendant") and the United States Attorney's Office  
 21 for the Central District of California ("the USAO") in the  
 22 above-captioned case. This agreement is limited to the USAO and  
 23 cannot bind any other federal, state or local prosecuting,  
 24 administrative or regulatory authorities.

25 PLEA

26 2. Defendant gives up the right to indictment by a grand  
 27 jury and agrees to plead guilty to a two-count information in  
 28 the form attached to this agreement or a substantially similar

1 form.

2 NATURE OF THE OFFENSE

3 3. In order for defendant to be guilty of each count of  
4 the information, which charges tax evasion, a violation of Title  
5 26, United States Code, Section 7201, the following must be  
6 true:

7 a) First, a federal income tax was due from defendant  
8 in addition to that declared in the defendant's federal income  
9 tax return;

10 b) Second, the defendant knew that a federal income  
11 tax was due from defendant in addition to that declared in  
12 defendant's federal income tax return;

13 c) Third, defendant made an affirmative attempt to  
14 evade or defeat the additional federal income tax; and

15 d) Fourth, in attempting to evade or defeat such  
16 additional federal income tax, defendant acted willfully, that  
17 is voluntarily and intentionally with the purpose of violating a  
18 known legal duty.

19 Defendant admits that he is, in fact, guilty of the  
20 offenses of tax evasion as charged in the information.

21 PENALTIES AND RESTITUTION

22 4. The statutory maximum sentence that the Court can  
23 impose for a violation of Title 26, United States Code, Section  
24 7201 is: 5 years imprisonment; a three-year period of supervised  
25 release; a fine of \$250,000 or twice the gross gain or gross  
26 loss resulting from the offense, whichever is greatest; and a  
27 mandatory special assessment of \$100. The court may order  
28 defendant to pay any additional taxes, interest, and penalties

1 that defendant owes to the United States. Also, the court must  
2 order defendant to pay the costs of prosecution which may be in  
3 addition to the statutory maximum fine stated above. Thus, the  
4 total maximum sentence defendant could receive by pleading  
5 guilty to the two counts of the information is 10 years  
6 imprisonment; a three-year period of supervised release; a fine  
7 of \$500,000 or twice the gross gain or gross loss resulting from  
8 the offense, whichever is greatest; a mandatory special  
9 assessment of \$200; any additional taxes, interest, and  
10 penalties that defendant owes the United States; and the costs  
11 of prosecution.

12 5. Supervised release is a period of time following  
13 imprisonment during which defendant will be subject to various  
14 restrictions and requirements. Defendant understands that if  
15 defendant violates one or more of the conditions of any  
16 supervised release imposed, defendant may be returned to prison  
17 for all or part of the term of supervised release, which could  
18 result in defendant serving a total term of imprisonment greater  
19 than the statutory maximum stated above.

20 6. Defendant understands and agrees that he will be  
21 required to pay full restitution to the United States government  
22 for the offenses of conviction and for tax liabilities for  
23 previous years. The parties currently believe that the  
24 applicable amount of restitution for the offenses of conviction,  
25 based upon actual tax loss computations for defendant's returns  
26 for the years 2005 and 2006, is \$132,508 and \$164,223,  
27 respectively, for a total of \$296,731. The parties believe that  
28 for the purposes of calculating a fair estimate of restitution

1 for tax liabilities owed for all prior tax years, the following  
 2 contributions to Spinka-related entities were declared on  
 3 defendant's tax returns and were reimbursed pursuant to a 95%  
 4 kickback arrangement:

5 **2004 Contributions**

6	<u>Organization</u>	<u>\$ Amount</u>
7	Kollel Tiferes Yaakov Yosef	108,000
8	Mesivta Imrei Yosef	246,000
9	Yeshiva Imrei Yosef Spinka	329,000
10	Congregation Chahal Yitzchok	425
11	Gemach Zedaka V'Chesed	21,600
12	Keren Chasanim	12,300
13	Kollel Ner L'Avrohom	9,000
14	Machne Seva Ratzdon	19,000
15	Yeshiva Bein Hazmanim	38,970

16 **2003 Contributions**

17	<u>Organization</u>	<u>\$ Amount</u>
18	Mifal Hachessed	2,100
19	Kollel Teferes Yaakov	72,000
20	Kollel Tiferes Yaakov Yosef	261,000
21	Mesivta Imrei Yosef	182,000
22	Central Rabbinical Seminary	81,000
23	Congregation Chahal Yitzchok	31,800
24	Gemach Zedaka V'Chesed	86,000
25	Keren Chasanim	46,100
26	Keren Halbosha	16,500
27	Kollel Ner L'Avrohom	108,000
28	Machne Seva Ratzdon	2,365
	Yeshiva Bein Hazmanim	23,400

29 **2002 Contributions**

30	<u>Organization</u>	<u>\$ Amount</u>
31	Mifal Hachessed	18,000
32	Kollel Tiferes Yaakov Yosef	225,000
33	Mesivta Imrei Yosef	361,500
34	Yeshiva Spinka	3,000
35	Central Rabbinical Seminary	201,000
36	Congregation Chahal Yitzchok	91,700
37	Gemach Zedaka V'Chesed	600
38	Keren Chasanim	19,080
39	Machne Seva Ratzdon	18,000

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1           **2001 Contributions**

2 <u>Organization</u>	<u>\$ Amount</u>
3           Mifal Hachessed	244,000
Kollel Tiferes Yaakov Yosef	208,000
4           Mesiyyta Imrei Yosef	324,860
Yeshiva Spinka	43,000
5           Central Rabbinical Seminary	46,000
Congregation Chahal Yitzchok	64,600
6           Keren Chasanim	79,000
Mosdos Spinka International	7,000

7           Consequently, the parties currently believe that the  
8 applicable amount of restitution, based upon estimated tax loss  
9 computations for all years prior to 2005 is \$260,778 for 2004;  
10 \$303,328 for 2003; \$343,921 for 2002; and \$377,564 for 2001 for  
11 a total of \$1,285,591. Thus, the parties agree that a  
12 reasonable estimate of the amount of restitution for tax years  
13 which defendant may be ordered to pay as part of the sentence in  
14 this case, is  $\$296,731 + \$1,285,591 = \$1,582,322$ . The parties  
15 recognize and agree that this amount could change based on facts  
16 that come to the attention of the parties prior to sentencing.  
17 Defendant further agrees that defendant will not seek the  
18 discharge of any restitution obligation, in whole or in part, in  
19 any present or future bankruptcy proceeding.

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

25           8. Defendant further understands that the conviction in  
26 this case may subject defendant to various collateral  
27 consequences, including but not limited to, deportation,  
28

1 revocation of probation, parole, or supervised release in  
 2 another case, and suspension or revocation of a professional  
 3 license. Defendant understands that unanticipated collateral  
 4 consequences will not serve as grounds to withdraw defendant's  
 5 guilty plea.

6 FACTUAL BASIS

7 9. Defendant and the USAO agree and stipulate to the  
 8 statement of facts provided below. This statement of facts  
 9 includes facts sufficient to support pleas of guilty to the  
 10 charges described in this agreement and to establish the  
 11 sentencing guideline factors set forth in paragraph 12 below.  
 12 It is not meant to be a complete recitation of all facts  
 13 relevant to the underlying criminal conduct or all facts known  
 14 to defendant that relate to that conduct.

15 Tax Returns

16 During 2005 and 2006, defendant made contributions to a  
 17 variety of charitable organizations, including those operating  
 18 under the umbrella of Spinka, a religious group within Orthodox  
 19 Judaism.

20 Defendant claimed charitable contribution deductions of  
 21 \$1,355,477 on his 2005 individual income tax return and  
 22 \$2,030,793 on his 2006 individual income tax return.

23 Contributions to Spinka-related entities, declared on  
 24 defendant's 2005 tax return, totaled \$398,500, as follows:

<u>Organization</u>	<u>\$ Amount</u>
Gemach Zedada V'Chesed	77,160
Keren Chasanim	4,340
Kollel Tiferes Yaakov Yosef	69,000
Machne Sva Ratzohn	1,500
Mesivta Imrei Yosef	100,000
Yeshiva Imrei Yosef	146,500

1 Contributions to Spinka-related entities, declared on  
2 defendant's 2006 tax return, totaled \$493,983, as follows:

3	<u>Organization</u>	<u>\$ Amount</u>
4	Gemach Zedada V'Chesed	25,000
5	Keren Chasanim	2,303
6	Kollel Tiferes Yaakov Yosef	24,800
7	Machne Sva Ratzohn	1,380
8	Mesivta Imrei Yosef	151,000
9	Mesivta Zichron Yaacov	500
10	Yeshiva Bain Hazmanim	3,000
11	Yeshiva Imrei Yosef	286,000

12 The total amount of contributions to Spinka-related  
13 entities declared on defendant's tax returns for the years 2005  
14 and 2006 was \$892,483.

15 Defendant received kickbacks on all his Spinka-related  
16 contributions in the amount of 95% in the form of cash payments  
17 from various third parties, totaling \$847,859.

18 Defendant knowingly and willfully accepted the kickbacks  
19 and filed his own tax returns for 2005 and 2006 affirmatively  
20 claiming the inflated contribution amounts set forth above for  
21 the purpose of tax evasion.

22 Defendant also received cash payments for the purpose of  
23 relaying kickbacks to other Spinka contributors. The  
24 approximate amount of kickbacks defendant received for  
25 contributions by third parties during the 2005 and 2006 tax  
26 years amounted to approximately \$662,068.

27 Thus, the total amount of kickbacks defendant received for  
28 both his own contributions and those of third parties for the  
years 2005 and 2006 totaled approximately \$1,509,927.

#### WAIVER OF CONSTITUTIONAL RIGHTS

10. By pleading guilty, defendant gives up the following  
rights:

1 a) The right to persist in a plea of not guilty.  
2 b) The right to a speedy and public trial by jury.  
3 c) The right to the assistance of legal counsel at  
4 trial, including the right to have the Court appoint counsel for  
5 defendant for the purpose of representation at trial. (In this  
6 regard, defendant understands that, despite his pleas of guilty,  
7 he retains the right to be represented by counsel - and, if  
8 necessary, to have the court appoint counsel if defendant cannot  
9 afford counsel - at every other stage of the proceedings.)

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

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

15 f) The right, if defendant wished, to testify on  
16 defendant's own behalf and present evidence in opposition to the  
17 charges, including the right to call witnesses and to subpoena  
18 those 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  
23 defenses, Fourth Amendment or Fifth Amendment claims, and other  
24 pretrial motions that have been filed or could be filed.

25 SENTENCING FACTORS

26 11. Defendant understands that the Court is required to  
27 consider the United States Sentencing Guidelines ("U.S.S.G." or  
28 "Sentencing Guidelines") among other factors in determining



1 defendant's sentence. Defendant understands that the Sentencing  
 2 Guidelines are only advisory, and that after considering the  
 3 Sentencing Guidelines and the other factors set forth in 18  
 4 U.S.C. § 3553(a)(1)-(7), the Court may be free to exercise its  
 5 discretion to impose any reasonable sentence up to the maximum  
 6 set by statute for the crimes of conviction.

7 12. Defendant and the USAO agree and stipulate to the  
 8 following applicable sentencing guideline factors:

9 Base Offense Level:

10 (Tax Loss = \$482,110 <sup>1</sup> )	20 [U.S.S.G. § 2T1.1 & 2T4.1]
11 Acceptance of Responsibility	-2 or -3 [U.S.S.G. § 3E1.1]
12 Extraordinary Acceptance	-3 [U.S.S.G. § 5K2.0]

13 13. The parties agree to litigate the applicability of the  
 14 Specific Offense Characteristic "sophisticated means" under  
 15 U.S.S.G. § 2T1.1(b)(2).

16 14. The USAO will agree to a two-level downward adjustment  
 17 for acceptance of responsibility under U.S.S.G. § 3E1.1 (and, if  
 18 applicable, move for an additional level under that section) and  
 19 a three-level downward departure for extraordinary acceptance  
 20 under U.S.S.G. § 5K2.0 only in accordance with the conditions  
 21 set forth in paragraph 19(b).

22 15. Defendant and the USAO agree not to seek, argue, or  
 23 suggest in any way, either orally or in writing, that any other  
 24 specific offense characteristics, adjustments, or departures  
 25

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26  
 27 <sup>1</sup> Tax loss is calculated as \$296,731 in actual tax loss for  
 28 defendant plus \$185,379 in estimated tax losses for third parties  
 (\$662,075 in kickbacks multiplied by a .28% marginal rate) for a  
 total of \$482,110 for the years 2005 and 2006.

1 relating to the applicable Offense Level be imposed. There is  
2 no agreement as to defendant's criminal history or criminal  
3 history category.

4 16. Defendant and the USAO, pursuant to the factors set  
5 forth in 18 U.S.C. § 3553(a)(1), (a)(2), (a)(3), (a)(6), and  
6 (a)(7), further reserve the right to argue for a sentence  
7 outside the sentencing range established by the Sentencing  
8 Guidelines.

9 17. The stipulations in this agreement do not bind either  
10 the United States Probation Office or the Court. Both defendant  
11 and the USAO are free to: (a) supplement the facts by supplying  
12 relevant information to the United States Probation Office and  
13 the Court, (b) correct any and all factual misstatements  
14 relating to the calculation of the sentence, and (c) argue on  
15 appeal and collateral review that the Court's sentencing  
16 guidelines calculations are not error, although each party  
17 agrees to maintain its view that the calculation in paragraph 12  
18 are consistent with the facts of this case.

19 DEFENDANT'S OBLIGATIONS

20 18. In connection with his plea, defendant agrees that he  
21 will:

- 22 a) Plead guilty as set forth in this agreement.  
23 b) Abide by all sentencing stipulations contained in  
24 this agreement.  
25 c) Be truthful at all times with Pretrial Services,  
26 the U.S. Probation Office, and the Court.  
27 d) Appear as ordered for all court appearances,  
28 surrender as ordered for service of any sentence of confinement,

1 pay any ordered fines and restitution, obey all conditions of  
2 any bond, and obey any other ongoing court order in this matter.

3 e) Pay the applicable special assessment at or before  
4 the time of sentencing unless defendant lacks the ability to  
5 pay.

6 f) Not commit any crime; however, offenses which  
7 would be excluded for sentencing purposes under U.S.S.G.  
8 § 4A1.2(c) are not within the scope of this agreement.

9 g) produce to the USAO all documents that pertain to  
10 his participation in the scheme to evade the payment of taxes as  
11 described in the factual basis.

12 h) pay the fraud penalty imposed by the Internal  
13 Revenue Code, 26 U.S.C. § 6663 for the years 2005 and 2006, and  
14 pay the understatements of tax penalty for the years 2001  
15 through 2004, and pay promptly these penalties and any interest  
16 assessed by the Internal Revenue Service to be owing premised on  
17 the tax loss amounts payable as restitution in accordance with  
18 this agreement. Defendant acknowledges that nothing in this  
19 agreement forecloses or limits the ability of the Internal  
20 Revenue Service to examine and make adjustments to defendant's  
21 returns and to make its own determinations of taxes, interest,  
22 and penalties due for any tax years. Defendant retains the  
23 right to contest any other penalties so long as he does not take  
24 a position that is otherwise inconsistent with the terms of this  
25 agreement. Defendant agrees that he will not file any claim for  
26 refund for amounts attributable to the restitution, penalties,  
27 or interest paid in connection with this plea agreement.

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1 THE USAO'S OBLIGATIONS

2 19. If defendant complies fully with all defendant's  
3 obligations under this agreement, the USAO agrees:

4 a) To abide by all sentencing stipulations contained  
5 in this agreement.

6 b) At the time of sentencing, provided that defendant  
7 demonstrates an acceptance of responsibility for the offenses up  
8 to and including the time of sentencing, (i) to recommend a two-  
9 level reduction in the applicable sentencing guideline offense  
10 level, pursuant to U.S.S.G. § 3E1.1, and to recommend and move  
11 for an additional one-level reduction if available under that  
12 section; and (ii) to request a three-level downward departure in  
13 the offense level recommended by the Sentencing Guidelines  
14 pursuant to U.S.S.G. § 5K2.0, based upon defendant's  
15 extraordinary acceptance in having initiated contact with the  
16 government regarding his participation in the tax evasion  
17 scheme; his voluntary disclosure of criminal conduct exceeding  
18 that which was known to the government; his voluntary production  
19 of documents that pertain to his participation in the scheme to  
20 evade the payment of taxes; and his entry into this plea  
21 agreement at such an early stage of the government's  
22 investigation.

23 c) Not to further prosecute defendant, or seek  
24 criminal or civil forfeiture of assets of defendant, premised on  
25 any offense committed prior to the date of execution of this  
26 agreement and arising from defendant's conduct described in the  
27 factual recitations set forth in paragraphs 6 and 9 of this  
28 agreement and in the Information. Defendant understands that

1 the USAO is free to prosecute defendant for any other unlawful  
2 past conduct or any unlawful conduct that occurs after the date  
3 of this agreement.

4 d) Not to use any information provided by defendant  
5 that was previously unknown to the government at sentencing for  
6 the purpose of determining the applicable guideline range,  
7 including the appropriateness of an upward departure, and to  
8 recommend to the Court that such information not be used in  
9 determining the sentence to be imposed. In particular, the USAO  
10 agrees that for the purpose of sentencing, the tax loss should  
11 be \$482,110.

12 e) To recommend that defendant be sentenced at the  
13 low end of the applicable Sentencing Guidelines range provided  
14 that the total offense level as calculated by the Court is 16 or  
15 higher.

16 BREACH OF AGREEMENT

17 20. If defendant, at any time between the execution of  
18 this agreement and defendant's sentencing on a non-custodial  
19 sentence or surrender for service on a custodial sentence,  
20 whichever is later, knowingly violates or fails to perform any  
21 of defendant's obligations under this agreement, the USAO may  
22 declare this agreement breached. If the USAO declares this  
23 agreement breached, and the Court finds such a breach to have  
24 occurred, defendant will not be able to withdraw defendant's  
25 guilty plea, and the USAO will be relieved of all of its  
26 obligations under this agreement. In particular:

27 a) The USAO will no longer be bound by any  
28 agreements concerning sentencing and will be free to seek any

1 sentence up to the statutory maximum for the crime to which  
2 defendant has pleaded guilty.

3 b) The USAO will no longer be bound by any  
4 agreements regarding criminal prosecution, and will be free to  
5 prosecute defendant for any crime, including charges that the  
6 USAO would otherwise have been obligated not to prosecute  
7 pursuant to this agreement.

8 21. Following a knowing and willful breach of this  
9 agreement by defendant, should the USAO elect to pursue any  
10 charge not filed as a result of this agreement, then:

11 a) Defendant agrees that any applicable statute of  
12 limitations is tolled between the date of defendant's signing of  
13 this agreement and the commencement of any such prosecution or  
14 action.

15 b) Defendant gives up all defenses based on the  
16 statute of limitations, any claim of preindictment delay, or any  
17 speedy trial claim with respect to any such prosecution, except  
18 to the extent that such defenses existed as of the date of  
19 defendant's signing of this agreement.

20 LIMITED MUTUAL WAIVER OF APPEAL AND COLLATERAL ATTACK

21 22. Defendant gives up the right to appeal any sentence  
22 imposed by the Court, and the manner in which the sentence is  
23 determined, provided that the Court imposes a sentence within or  
24 below the range corresponding to a total offense level of 14 or  
25 lower. Defendant also gives up any right to bring a post-  
26 conviction collateral attack on the conviction or sentence,  
27 except a post-conviction collateral attack based on a claim of  
28 ineffective assistance of counsel, a claim of newly discovered

1 evidence, or a explicitly retroactive change in the applicable  
2 Sentencing Guidelines, sentencing statutes, or statutes of  
3 conviction. Notwithstanding the foregoing, defendant retains  
4 the ability to appeal any restitution order inconsistent with  
5 this agreement, the conditions of any probation or supervised  
6 release imposed by the court, with the exception of the  
7 following: standard conditions set forth in district court  
8 General Orders 318 and 01-05; the drug testing conditions  
9 mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the alcohol  
10 and drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

11 23. The USAO gives up its right to appeal the Court's  
12 sentence, provided that the Court imposes a sentence within or  
13 above the range corresponding to a total offense level of 16.

14 COURT NOT A PARTY

15 24. The Court is not a party to this agreement and need  
16 not accept any of the USAO's sentencing recommendations or the  
17 parties' stipulations. Even if the Court ignores any sentencing  
18 recommendation, finds facts or reaches conclusions different  
19 from any stipulation, and/or imposes any sentence up to the  
20 maximum established by statute, defendant cannot, for that  
21 reason, withdraw defendant's guilty plea, and defendant will  
22 remain bound to fulfill all defendant's obligations under this  
23 agreement. No one - not the prosecutor, defendant's attorney,  
24 or the Court - can make a binding prediction or promise  
25 regarding the sentence defendant will receive, except that it  
26 will be within the statutory maximum.

27 NO ADDITIONAL AGREEMENTS

28 25. Except as set forth herein, there are no promises,

1 understandings or agreements between the USAO and defendant or  
2 defendant's counsel. Nor may any additional agreement,  
3 understanding or condition be entered into unless in a writing  
4 signed by all parties or on the record in court.

5

6 PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

7 26. The parties agree and stipulate that this Agreement  
8 will be considered part of the record of defendant's guilty plea  
9 hearing as if the entire Agreement had been read into the record  
10 of the proceeding.

11 This agreement is effective upon signature by defendant and  
12 an Assistant United States Attorney.

13 AGREED AND ACCEPTED

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

16 THOMAS P. O'BRIEN  
17 United States Attorney

18 

19 DANIEL J. O'BRIEN  
Assistant United States Attorney

6/27/08  
Date

20 I have read this agreement and carefully discussed every  
21 part of it with my attorney. I understand the terms of this  
22 agreement, and I voluntarily agree to those terms. My attorney  
23 has advised me of my rights, of possible defenses, of the  
24 Sentencing Guideline provisions, and of the consequences of  
25 entering into this agreement. No promises or inducements have  
26 been made to me other than those contained in this agreement.  
27 No one has threatened or forced me in any way to enter into this  
28



1 agreement. Finally, I am satisfied with the representation of  
2 my attorney in this matter.

3  
4 Uri Mandelbaum

6/25/08

5 URI MANDELBAUM  
6 Defendant

Date

7 I am Uri Mandelbaum's attorney. I have carefully discussed  
8 every part of this agreement with my client. Further, I have  
9 fully advised my client of his rights, of possible defenses, of  
10 the Sentencing Guidelines' provisions, and of the consequences  
11 of entering into this agreement. To my knowledge, my client's  
12 decision to enter into this agreement is an informed and  
13 voluntary one.

14  
15  
16 JOHN D. VANDEVELDE  
17 Counsel for Defendant  
18 Uri Mandelbaum

Date

19 John D. Vandavelde

6/25/2008

20 JEFF RUTHERFORD  
21 Counsel for Defendant  
22 Uri Mandelbaum

Date