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RICHARD W. WIEKING
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NORTHERN DISTRICT OF CALIFORNIA

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TAX DIVISION

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN JOSE DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. PHUONG THI DAO LE, Defendant.	No. CR-00-20129-RMW PLEA AGREEMENT

I, Phuong Thi Dao Le, and the United States Attorney's Office for the Northern District of California (hereafter "the government") enter into this written plea agreement (the "Agreement") pursuant to Rule 11(e)(1)(B) of the Federal Rules of Criminal Procedure:

The Defendant's Promises

1. I agree to plead guilty to Count Three of the captioned indictment charging me with income evasion for the 1994 tax year, in violation of 26 U.S.C. § 7201. I agree that the elements of the offense and the maximum penalties are as follows: (1) an attempt to evade or defeat a tax or payment thereof; (2) additional tax is due and owing; and (3) defendant did so knowingly and willfully.

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a.	Maximum prison sentence	5 years
b.	Maximum fine	$250,000
c.	Maximum supervised release term	3 years
d.	Mandatory special assessment	$100.00

2. I agree that I am guilty of the offense to which I will plead guilty, and I agree that the following facts are true:

During 1993 and 1994, I was the owner of Lyon Chiropractic Clinic (Lyon) and Downtown Chiropractic Clinic (Downtown). I used Stanley Del Carlo's name to conceal my ownership of Lyon and Downtown. On my behalf Del Carlo signed and filed Fictitious Business Name statements falsely claiming to be the owner Lyon and Downtown. I hired and paid Del Carlo to provide chiropractic services for me and for the use of his name as the owner of these clinics. I hired other clinic employees and had control over the businesses, thier finances, and bank accounts. Del Carlo ran the day to day operations of the clinics.

Although Del Carlo filed tax returns for the 1993 and 1994 tax years showing income and expenses from these businesses, Del Carlo and I agreed that I would be responsible for paying the tax due on the business income from Downtown and Lyon reported on Del Carlo's tax returns.

In addition to the income of Downtown and Lyon that was reported on Del Carlo's tax returns, I also did not report on my tax returns additional income made in payment for medical services performed at Downtown and Lyon and from other businesses which I also owned during 1993 and 1994. This additional unreported income was received in the form of checks which I caused to be cashed at checking cashing businesses and not to be deposited to the businesses bank accounts or recorded on their books and records.

When I filed my 1993 and 1994 tax returns with the IRS and when I filed and signed a letter with the IRS stating that my unsigned 1994 tax return was true and correct, I knowingly, willfully, and intentionally failed to report income from Lyon, Downtown, and other businesses which I owned, knowing that I owed substantially more tax than the tax reported due on my returns.

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3. I agree to give up all rights that I would have if I chose to proceed to trial, including the rights to a jury trial with the assistance of an attorney; to confront and cross-examine government witnesses; to remain silent or testify; to move to suppress evidence or raise any other Fourth or Fifth Amendment claims; to any further discovery from the government, as may be limited by United States v. Ruiz, 241 F.3d 1157 (9th Cir. March 5, 2001); and to pursue any affirmative defenses and present evidence.

4. I agree to give up my right to appeal my conviction, the judgment, and orders of the Court. I also agree to waive any right I may have to appeal my sentence.

5. I agree not to file any collateral attack on my conviction or sentence, including a petition under 28 U.S.C. §2255, at any time in the future after I am sentenced, except for a claim that my constitutional right to the effective assistance of counsel was violated.

6. I agree not to ask the Court to withdraw my guilty plea at any time after it is entered.

7 I agree that the Sentencing Guidelines should be calculated under U.S.S.G. §§ 2T1.1 and 2T4.1 and that the total tax loss for purposes of 26 U.S.C. § 7201 is $199,865. I further agree that the Sentencing Guidelines should be calculated as follows, and that I will not ask for any adjustments to or reductions of the offense level:

a. Base Offense Level: = 15

b. Acceptance of Responsibility = -2

c. Adjusted Offense Level = 13

8. I understand that under the offense level of 13 with a Criminal History Category of 1, the Court may sentence me to a period of imprisonment of between 12 and 18 months; impose 3 years of supervised release (with conditions to be fixed by the Court), impose a $250,000 fine, and impose a $100 special assessment.

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9. I agree that I will make a good faith effort to pay any fine, forfeiture or restitution I am ordered to pay. Before or after sentencing, I will, upon request of the Court, the government, or the U.S. Probation Office, provide accurate and complete financial information, submit sworn statements and give depositions under oath concerning my assets and my ability to pay, surrender assets I obtained as a result of my crimes, and release funds and property under my control in order to pay any fine, forfeiture, or restitution. I agree to pay the special assessment at the time of sentencing.

10. I agree to cooperate with the U.S. Attorney's Office before and after I am sentenced. My cooperation will include, but will not be limited to, the following:

a. I will respond truthfully and completely to any and all questions put to me, whether in interviews, before a grand jury or at any trial or other proceeding;

b. I will provide all documents and other material asked for by the government;

c. I will testify truthfully at any grand jury, court or other proceeding as requested by the government;

d. I will surrender any and all assets acquired or obtained directly or indirectly as a result of my illegal conduct;

e. I will request continuances of my sentencing date, as necessary, until my cooperation is completed;

f. I will tell the government about any contacts I may have with any co-defendants or subjects of investigation, or their attorneys or individuals employed by their attorneys;

g. I will not reveal my cooperation, or any information related to it, to anyone without prior consent of the government;

11. I agree that the government's decision whether to file a motion pursuant to USSG § 5K1.1, as described in the government promises section below, is based on its sole and exclusive decision of whether I have provided substantial assistance and that decision will be binding on me. I understand that the government's decision whether to file such a motion, or the extent of the departure recommended by any motion, will not depend on whether convictions are obtained in any case. I also understand that the Court will not be bound by any recommendation made by the government.

12. I agree not to commit or attempt to commit any crimes before sentence is imposed or before I surrender to serve my sentence; violate the terms of my pretrial release (if any); intentionally provide false information or testimony to the Court, the Probation Office, Pretrial Services, or the government; or fail to comply with any of the other promises I have made in this Agreement. I agree that, if I fail to comply with any promises I have made in this Agreement, then the government will be released from all of its promises, but I will not be released from my guilty plea.

13. If I am prosecuted after failing to comply with any promises I made in this Agreement, then (a) I agree that any statements I made to any law enforcement or other government agency or in Court, whether or not made pursuant to the cooperation provisions of this Agreement, may be used in any way; (b) I waive any and all claims under the United States Constitution, Rule 11(e)(6) of the Federal Rules of Criminal Procedure, Rule 410 of the Federal Rules of Evidence, or any other federal statute or rule, to suppress or restrict the use of my statements, or any leads derived from those statements; and (c) I waive any defense to any prosecution that it is barred by a statute of limitations, if the limitations period has run between the date of this Agreement and the date I am indicted.

14. I agree that this Agreement contains all of the promises and agreements between the government and me, and I will not claim otherwise in the future.

15. I agree that this Agreement binds the U.S. Attorney's Office for the Northern District of California only, and does not bind any other federal, state, or local agency.

<u>The Government's Promises</u>

16. The government agrees to move to dismiss any open charges pending against the defendant in the captioned indictment at the time of sentencing.

17. The government agrees not to file or seek any additional charges against the defendant that could be filed as a result of the investigation that led to the pending indictment.

18. The government agrees not to use any statements made by the defendant pursuant to this Agreement against him, unless the defendant fails to comply with any promises in this agreement.

19. If, in its sole and exclusive judgment, the government decides that the defendant has cooperated fully and truthfully, provided substantial assistance to law enforcement authorities within the meaning of U.S.S.G. §5K1.1, and otherwise complied fully with this Agreement, it will file with the Court a motion under §5K1.1 and/or 18 U.S.C. §3553 that explains the nature and extent of the defendant's cooperation and recommends a downward departure.

20. Based on the information now known to it, the government will not oppose a downward adjustment of two levels for acceptance of responsibility under U.S.S.G. § 3E1.1.

The Defendant's Affirmations

21. I confirm that I have had adequate time to discuss this case, the evidence, and this Agreement with my attorney, and that he has provided me with all the legal advice that I requested.

22. I confirm that while I considered signing this Agreement and, at the time I signed it, I was not under the influence of any alcohol, drug, or medicine.

23. I confirm that my decision to enter a guilty plea is made knowing the charges that have been brought against me, any possible defenses, and the benefits and possible detriments of proceeding to trial. I also confirm that my decision to plead guilty is made voluntarily, and no one coerced or threatened me to enter into this agreement.

Dated: 6/11/01

PHOUNG THI DAO LE
Defendant

ROBERT S. MUELLER, III
United States Attorney

Dated: 6/11/2001

THOMAS MOORE
Assistant United States Attorney
Tax Division

I have fully explained to my client all the rights that a criminal defendant has and all the

terms of this Agreement. In my opinion, my client understands all the terms of this Agreement and all the rights she is giving up by pleading guilty, and, based on the information now known to me, her decision to plead guilty is knowing and voluntary.

Dated: June 11, 2001

PHILIP H. PENNYPACKER
Attorney for Defendant

INTERPRETER CERTIFICATION

I, Ha T To, hereby certify that I am a certified Vietnamese interpreter and that I accurately translated this plea agreement to the defendant, she told me that she understood it, and I believe her answer was true and correct.

Dated: 6/11/01

Interpreter's signature