

United States District Court

FOR THE
NORTHERN DISTRICT OF CALIFORNIA

VENUE: SAN FRANCISCO

UNITED STATES OF AMERICA,

V.

(1) XIN MIAN PAN, a/k/a "HENRY PAN,"
(2) HUA LIANG XIE, a/k/a "NOLAN XIE,"
(3) JINHUA WANG, a/k/a "JOHNSON WANG,"
(4) UNI-TILE & MARBLE INC.,
(5) UNI-STONE & CABINET, INC.,
(6) SHENZHEN TOP & PROFIT INTERNATIONAL
FORWARDING CO LTD.,

DEFENDANT(S).

INDICTMENT

18 U.S.C. § 371 – Conspiracy;
18 U.S.C. § 1349 – Conspiracy to Commit Wire Fraud;
18 U.S.C. § 1343 – Wire Fraud;
18 U.S.C. § 542 – Entry of Goods by Means of False Statements;
18 U.S.C. § 545 – Smuggling;
18 U.S.C. § 1956(a)(2) – International Money Laundering;
18 U.S.C. § 2 – Aiding and Abetting;
18 U.S.C. §§ 545, 981(a)(1)(C), 982(a)(1), 982(a)(2)(B), and 28 U.S.C. § 2461(c) – Forfeiture
Allegation

FILED

Dec 17 2025

Mark B. Busby
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO

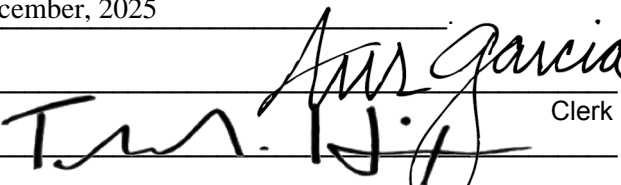
A true bill.

/S/ Foreperson of the Grand Jury

Foreman

Filed in open court this 16th day of

December, 2025


Clerk
Bail, \$ Warrant

Hon. Thomas S. Hixson, U.S. Magistrate Judge

FILED

Dec 17 2025

Mark B. Busby
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO

CRAIG H. MISSAKIAN (CABN 125202)
United States Attorney

UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA
SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA,)	CASE NO. 3:25-cr-00428 CRB
Plaintiff,)	
v.	)	VIOLATIONS:
(1) XIN MIAN PAN, a/k/a "HENRY PAN,"	)	18 U.S.C. § 371 – Conspiracy;
(2) HUA LIANG XIE, a/k/a "NOLAN XIE,"	)	18 U.S.C. § 1349 – Conspiracy to Commit Wire
(3) JINHUA WANG, a/k/a "JOHNSON	)	Fraud;
WANG,"	)	18 U.S.C. § 1343 – Wire Fraud;
(4) UNI-TILE & MARBLE INC.,	)	18 U.S.C. § 542 – Entry of Goods by Means of False
(5) UNI-STONE & CABINET, INC.,	)	Statements;
(6) SHENZHEN TOP & PROFIT	)	18 U.S.C. § 545 – Smuggling;
INTERNATIONAL FORWARDING CO	)	18 U.S.C. § 1956(a)(2) – International Money
LTD.,	)	Laundering;
Defendants.	)	18 U.S.C. § 2 – Aiding and Abetting;
	)	18 U.S.C. §§ 545, 981(a)(1)(C), 982(a)(1),
	)	982(a)(2)(B), and 28 U.S.C. § 2461(c) – Forfeiture
	)	Allegation
	)	SAN FRANCISCO VENUE

INDICTMENT

The Grand Jury charges:

INTRODUCTION

At all times relevant to this Indictment:

I. The Defendants and Corporate Entities

1. Defendant XIN MIAN "HENRY" PAN (PAN) was a resident of the Northern District of California (NDCA) and owned, operated and/or controlled several companies located in the NDCA,

1 including UNI-TILE & MARBLE, INC. (UNI-TILE), UNI-STONE & CABINET, INC. (UNI-STONE),
2 and UNI-MARBLE & GRANITE, INC. (UNI-MARBLE) (herein referred to as the PAN
3 COMPANIES).

4 2. Defendant HUA LIANG “NOLAN” XIE (XIE) was a resident of the Northern District of
5 California and was the owner of Oriox Customs Brokers Co. XIE was a licensed customs broker and
6 served as the primary customs broker for the PAN COMPANIES.

7 3. Defendant JINHUA “JOHNSON” WANG (WANG) was a resident of the People’s
8 Republic of China (“PRC” or “China”) and worked as a manager at a company called SHENZHEN TOP
9 & PROFIT INTERNATIONAL FORWARDING CO LTD. WANG engaged in a business relationship
10 with PAN to assist with shipments of products for PAN’s companies including UNI-TILE and
11 UNI-STONE.

12 4. Defendant UNI-TILE was incorporated in the State of California on or about May 23,
13 2007, and had offices in San Francisco, San Jose, and Hayward, California, and Foshan, PRC. UNI-
14 TILE was an importer and retailer of kitchen and bath construction and remodeling products including
15 quartz surface products (QSP), wooden cabinets and vanities (WCV), and ceramic tiles. PAN was UNI-
16 TILE’s chief executive officer (CEO) and chief financial officer (CFO) and controlled UNI-TILE’s
17 daily operations.

18 5. Defendant UNI-STONE was incorporated on or about May 23, 2007, and listed an
19 address of 300 Alemany Boulevard, San Francisco, California. UNI-STONE was an importer of kitchen
20 and bath construction and remodeling products including QSP, WCV, and ceramic tiles. PAN was listed
21 as UNI-STONE’s CEO and CFO, and he directed its daily operations.

22 6. Defendant SHENZHEN TOP & PROFIT INTERNATIONAL FORWARDING CO
23 LTD. (TOP & PROFIT) was a logistics company based in Shenzhen, PRC. TOP & PROFIT assisted
24 importers by helping them transship products manufactured in the PRC through a third country in order
25 to avoid paying lawful duties.

26 7. UNI-MARBLE & CABINET (UNI-M&C) was incorporated in the State of California on
27 or about April 28, 2010, by PAN under the name “Xin Mian Pan,” and listed an address in San
28 Francisco, California. UNI-M&C was dissolved on or about December 1, 2016.

1 8. UNI-MARBLE was incorporated on or about January 7, 2011, and listed an address of
2 1744 Junction Avenue, San Jose, California. UNI-MARBLE was an importer and retailer of kitchen and
3 bath construction and remodeling products including QSP, stainless steel sinks, WCV, and ceramic tiles.
4 UNI-MARBLE's agent and CEO were listed as X.H.P., who was PAN's brother. PAN directed UNI-
5 MARBLE's daily operations.

6 9. PRC-BASED MANUFACTURER 1 is a manufacturer of kitchen and bath materials
7 based in the PRC. PRC-BASED MANUFACTURER 1 is affiliated with PAN COMPANIES and
8 owned by PAN's relatives. The PAN COMPANIES imported kitchen and bath materials and other
9 products manufacturer in the PRC by PRC-BASED MANUFACTURER 1.

10 II. The U.S. Customs Process

11 10. U.S. Customs and Border Protection (CBP) was an executive-branch agency of the
12 United States that was responsible for, among other things, (1) the examination of merchandise entering
13 the United States to ensure that it was admissible under and in compliance with United States laws and
14 regulations, and (2) the assessment and collection of taxes, fees, and duties on imported merchandise.

15 11. U.S. importers normally paid customs duties on merchandise entered into the United
16 States. All imported merchandise was classified under a subheading of the Harmonized Tariff Schedule
17 of the United States (HTSUS). The customs duty rate applied to the merchandise was determined by its
18 HTSUS classification and its country of origin, among other things. The customs duties owed by an
19 importer to the United States were the product of the HTSUS duty rate multiplied by the value of the
20 merchandise imported.

21 12. A customs "entry" was a formal declaration submitted to CBP by importers or their
22 agents describing the merchandise bound for import. Pursuant to 19 U.S.C. § 1484, an importer was
23 required to submit an entry by filing a summary packet of documents to CBP, which was used by CBP
24 to assess duties, collect statistics, and determine whether other requirements of law had been met. These
25 documents included an entry summary, bills of lading and commercial invoices, among other records.
26 Because these records were used to assess duties, they were required to contain specific and truthful
27 information, including a description of the merchandise, the manufacturer, value, and country of origin
28 of the merchandise.

1 13. Importers had a duty to exercise “reasonable care” when entering merchandise into the
2 United States, including “taking measures that will lead to and assure the preparation of accurate
3 documentation[.]” 19 C.F.R. § 171, Appendix B(D)(6). Entry summary records were delivered to CBP
4 over interstate and international wires, through CBP’s online Automated Commercial Environment
5 system. Typically, an importer’s entry documents were submitted on behalf of an importer by a customs
6 broker, pursuant to a power of attorney. Where entry records were submitted by an importer through a
7 customs broker, the importer still bore responsibility for the statements made in these entry records.

8 III. Anti-Dumping and Countervailing Duties on Quartz, Wooden Cabinets, and Ceramic Tiles

9 14. The United States Department of Commerce (DOC) was charged with regulating
10 commerce in the United States. The DOC had the authority to impose duties on certain foreign imports.
11 Two types of these import duties were antidumping and countervailing duties (AD/CVD). Antidumping
12 duties (AD) provided relief to domestic industries that had been, or were threatened with, material injury
13 caused by imported goods sold in the United States market at prices that were shown to be less than fair
14 market value. Countervailing duties (CVD) gave a similar kind of relief to domestic industries that had
15 been, or were threatened with, material injury caused by imported goods that had been found to have
16 received significant foreign government subsidies and could therefore be sold at lower prices than
17 similar goods produced in the United States. These unfair trade practices had historically caused
18 significant harm to U.S. manufacturers, causing large-scale layoffs of employees and the demise of
19 many U.S. based manufacturing industries. When imposed together on certain merchandise, AD/CVD
20 rates were described as a “combination rate.”

21 15. In or around November 2018, DOC determined that quartz surface products
22 manufactured in PRC were being sold in the United States at less than fair market value. As a result, the
23 United States imposed AD/CVD on QSP imported from PRC. The combination rate for QSP imported
24 from PRC was 341.47 percent.

25 16. In or around October 2019, DOC determined that wooden cabinets and vanities
26 manufactured in PRC were being sold in the United States at less than fair market value. As a result, the
27 United States imposed AD/CVD on WCV imported from PRC. The combination rate for WCV
28 imported from PRC was 251.64 percent.

17. In or around May 2020, DOC determined that ceramic tiles manufactured in PRC were being sold in the United States at less than fair market value. As a result, the United States imposed AD/CVD on ceramic tiles manufactured in PRC. The combination rate for ceramic tiles imported from PRC was 689.50 percent.

IV. The Scheme and Conspiracy to Defraud

18. Beginning no later than in or around September 2018 and continuing through no earlier than on or about August 29, 2023, in the Northern District of California and elsewhere, PAN, XIE, WANG, UNI-TILE, UNI-STONE, TOP & PROFIT, and separately and with their co-conspirators, engaged and participated in a scheme to defraud the United States and others, and engaged conspiracy to defraud with the following objectives, described as follows:

- a. Defendants UNI-TILE, UNI-STONE, PAN, XIE, WANG, TOP & PROFIT and their co-conspirators sought to avoid paying AD/CVD and other customs duties to increase the profitability of the PAN COMPANIES and to enrich PAN. PAN controlled several companies, including defendant UNI-TILE and defendant UNI-STONE, that imported products that were subject to AD/CVD, including, but not limited to, QSP, WCV, and ceramic tiles. PAN was aware that AD/CVD duties had been imposed on many kitchen products being imported from PRC. PAN knew that his company imported products from PRC and that many of his companies' imports would be subject to AD/CVD duties.
- b. TOP & PROFIT, through its employee WANG and other co-conspirators, facilitated PAN's efforts to avoid paying AD/CVD by facilitating the transshipment of goods through Malaysia. PAN paid TOP & PROFIT for facilitating this transshipment scheme.
- c. XIE facilitated PAN's efforts to avoid paying AD/CVD and other customs duties by filing false Entry Summaries with CBP on behalf of the PAN COMPANIES.

19. In total, PAN, UNI-TILE, UNI-STONE, and their co-conspirators imported approximately 520 shipments as part of the scheme and conspiracy described below involving materially false, fraudulent, and misleading representations to the United States during this time period, which

1 allowed the PAN COMPANIES to avoid paying approximately \$109,813,117.89 in duties lawfully
2 owed to the United States. This scheme and conspiracy to avoid duties inured to the personal benefit
3 and enrichment of PAN, UNI-TILE, UNI-STONE, and their co-conspirators and deprived the United
4 States of money and property – approximately \$109,813,117.89. The scheme and conspiracy also
5 enriched defendants XIE, WANG, and TOP & PROFIT, who were paid by PAN, UNI-TILE, and/or
6 UNI-STONE to effectuate the scheme and conspiracy.

7 20. Of the approximately 520 shipments, the following five shipments are instances of UNI-
8 TILE, UNI-STONE, PAN, and their co-conspirators avoided paying lawful AD/CVD and other duties
9 owed to the United States, and each shipment was in furtherance of the scheme to defraud, constituted
10 overt acts in furtherance of the conspiracy, and were aspects of the manner and means of the conspiracy:

11 A. February 12, 2021 Ceramic Tiles Shipment (“SHIPMENT 1”)

12 21. On or about July 21, 2019, UNI-TILE ordered approximately 152,500 kilograms of
13 ceramic tiles from COMPANY-1, a ceramics factory in the PRC. COMPANY-1’s invoices listed
14 Qingdao, China as the Port of Loading and Oakland, California, as the Port of Discharge for the order.

15 22. On or about May 28, 2020, before the ordered tiles were imported into the United States,
16 the DOC’s 689.5% AD/CVD for ceramic tiles manufactured in China went into effect.

17 23. Starting or about October 13, 2020, defendant WANG, on behalf of defendant TOP &
18 PROFIT, emailed PAN with offers to send PAN’s shipment from China to Los Angeles via Malaysia in
19 order to avoid lawful duties owed to the United States.

20 24. On or about October 26, 2020, PAN replied to WANG and asked him to arrange for this
21 shipment. WANG confirmed with PAN that Oakland was the final destination rather than Los Angeles.

22 25. On or about November 3, 2020, PAN wired \$22,518.19 – the balance of COMPANY-1’s
23 invoice – from his Bank of America account to COMPANY-1’s Bank of China account.

24 26. On or about November 15, 2020, WANG emailed PAN and a TOP & PROFIT colleague,
25 directing the colleague to send shipment documents to PAN.

26 27. On or about December 20, 2020, WANG’s colleague emailed PAN a set of false
27 documents for this shipment. The documents, including an Import Security Filing (ISF), reflected that
28 Vector Pristine Ceramic Industry (“Vector”), a purported company in Malaysia, had manufactured, sold,

1 and shipped the tiles from Malaysia to Oakland via six containers. The documents also listed shipping
2 fees for TOP & PROFIT, including for “transloading,” totaling \$40,230. TOP & PROFIT also emailed
3 PAN a false packing list and invoice with the same products, deposit, and balance as COMPANY-1’s
4 invoice, which PAN had already paid.

5 28. On or about January 21, 2021, PAN forwarded XIE the inaccurate ISF and false invoice
6 and packing list from TOP & PROFIT showing that the ceramic tiles had been manufactured by Vector
7 in Malaysia. These documents omitted any reference to the true manufacturer of the ceramic tiles,
8 COMPANY-1 in PRC.

9 29. On or about January 25, 2021, PAN wired TOP & PROFIT \$40,230 from his company’s
10 Bank of America account to TOP & PROFIT’s bank account at the Industrial and Commercial Bank of
11 China, located outside of the state of California.

12 30. On or about February 12, 2021, the six containers carrying ceramic floor tiles
13 manufactured in the PRC arrived at the Port of Oakland for UNI-TILE.

14 31. On or about February 14, 2021, XIE filed an Entry Summary for Entry Number EPS-
15 2018573-0 with CBP using information PAN had emailed him on January 21, 2021. XIE’s Entry
16 Summary was false in several respects. It stated that UNI-TILE had imported 152,500 kilograms of
17 glazed ceramic tiles manufactured in Malaysia worth \$31,812, that the country of origin for this
18 shipment was Malaysia, and that the duties owed were \$2,853.99, which were entry fees to CBP. Had
19 the Entry Summary accurately stated that these products were manufactured in and imported from PRC,
20 PAN and his companies would have owed the United States \$227,296.74 in AD/CVD.

21 B. March 18, 2022 Wood Cabinet Shipment (“SHIPMENT 2”)

22 32. On or about January 5, 2022, XIE submitted an ISF notifying CBP of an incoming
23 shipment of wood cabinets with UNI-TILE listed as the importer and ultimate consignee. According to
24 CBP, the “ultimate consignee” at the time of entry or release is defined as the party in the United States,
25 to whom the overseas shipper sold the imported merchandise.

26 33. These cabinets were manufactured by a Chinese company, COMPANY-2. PAN and his
27 co-conspirators fabricated paperwork to make it appear as though the cabinets were manufactured by a
28 company known as South Wales Furniture in Malaysia. South Wales Furniture did not exist for a

1 legitimate purpose. It was a shell company created by PAN's co-conspirators to conceal the fact UNI-
2 TILE was importing cabinets made in PRC.

3 34. On or about February 23, 2022, PAN received an email from CO-CONSPIRATOR-1, a
4 co-owner of UNI-TILE-related entities in PRC, including PRC-BASED MANUFACTURER 1. CO-
5 CONSPIRATOR-1 asked PAN to change the receiver and consignee of several shipments to "Green
6 Mountains Trading," even though these shipments were ultimately destined for one of the PAN
7 COMPANIES. One of the containers for which this change was requested was container number
8 CMAU5404015. This container had a departure date of January 14, 2022, and an arrival date in the
9 United States of March 18, 2022.

10 35. Like South Wales Furniture, Green Mountains Trading did not exist for a legitimate
11 purpose. The company's address registered with the Colorado Secretary of State was a house in a
12 suburban neighborhood of Denver. Green Mountains Trading was a shell company created by PAN and
13 his co-conspirators to conceal the fact that the cabinets were being imported by UNI-TILE. Doing so
14 allowed PAN COMPANIES to avoid further CBP scrutiny for their failure to pay the lawful amount of
15 AD/CVD and other duties.

16 36. On or about March 7, 2022, an email account for South Wales Furniture sent an email to
17 PAN and XIE attaching a bill of lading, packing list, and commercial invoice addressed to Green
18 Mountains. The bill of lading indicated that container CMAU5404015 contained 702 wood cabinets
19 from Malaysia. The commercial invoice stated that the 702 wooden cabinets were made by South
20 Wales Furniture in Selangor, Malaysia. These shipping documents contained an address for a location
21 in Selangor, Malaysia, where the company was purportedly located. However, there was no company
22 named South Wales Furniture located at the address listed on the shipping documents. This email also
23 attached a packing list addressed to UNI-TILE describing the same products from the packing list
24 addressed to Green Mountains.

25 37. On or about March 18, 2022, the shipment including container CMAU5404015 arrived at
26 the Port of Oakland. XIE created an Entry Summary for this shipment, which was Entry Number EPS-
27 21292808. His original Entry Summary listed Green Mountains as an importer of records and UNI-
28 TILE as the consignee. His amended Entry Summary submission switched the consignee from UNI-

1 TILE to Green Mountains, even though he knew that this shipment in fact for one of the PAN
2 COMPANIES.

3 38. On or about March 28, 2022, an email account belonging to South Wales Furniture,
4 operated by CO-CONSPIRATOR-1, sent PAN a spreadsheet listing six shipments that originated in
5 China that were transshipped through Malaysia before reaching the United States. The total cost of all
6 six shipments was \$420,647.50. One of the listed containers was container CMAU5404015, which
7 contained the 702 wooden cabinets.

8 39. On or about April 1, 2022, PAN wired \$420,647 from his Bank of America account to an
9 account for South Wales Furniture for the six November 2021 shipments, including container
10 CMAU5404015.

11 40. XIE's Entry Summary submitted on or about March 18, 2022 was false in several
12 respects. It stated that UNI-TILE had imported 702 wooden cabinets manufactured in Malaysia worth
13 \$44,536, that the country of origin for this shipment was Malaysia, and that the duties owed were
14 \$209.94 which were entry fees to CBP. Had the Entry Summary accurately stated that these products
15 were manufactured in and imported from China, PAN COMPANIES would have had to pay an
16 additional \$132,525.78 in duties.

17 C. June 9, 2022 Quartz Countertops Shipment ("SHIPMENT 3")

18 41. On or about May 16, 2022, an employee of PRC-BASED MANUFACTURER 1 emailed
19 PAN Purchase Order Nos. 220513U-084 and 220513U-085, for a shipment of countertops described as
20 "White Star" and "Black Galaxy." The listed prices on these purchase orders were \$21,410.90 for
21 220513U-084 and \$22,577 for 220513U-085. Purchase Order 220513U-084 showed that shipment was
22 in container OOLU1619342, while 220513U-085 was in container TLLU2874383.

23 42. On or about June 5, 2022, XIE emailed PAN and his colleague requesting documentation
24 for OOLU1619342 and TLLU2874383.

25 43. The following day, on or about June 6, 2022, an employee of PRC-BASED
26 MANUFACTURER 1 emailed the group a bill of lading, packing list, and invoice describing the
27 contents of the two containers as "granite countertop" and "artificial shower panel" to be delivered to
28 New Generation Surfaces, Inc. ("New Generation") in Denver, Colorado.

1 44. New Generation does not exist for a legitimate purpose. It is a shell company created by
2 PAN's co-conspirators to conceal the fact that UNI-TILE was importing these shipments subject to
3 AD/CVD. PAN and XIE were both aware of this and that the shipment was destined for one of the PAN
4 COMPANIES.

5 45. On or about June 7, 2022, XIE filed an Entry Summary for Entry Number EPS-21321458
6 on behalf of UNI-TILE, describing the contents of the two containers as granite countertops and
7 artificial marble shower panels. The shipment arrived in Oakland on June 9, 2022.

8 46. On or about June 21, 2022, a trucking company picked up the two containers and
9 delivered them to UNI-TILE Hayward. The broker's invoice lists UNI-TILE as the recipient of the
10 merchandise in containers OOLU1619342 and TLLU2874383, the same containers for which New
11 Generation was listed as the importer and ultimate consignee on the customs paperwork submitted by
12 XIE.

13 47. On or about July 14, 2022, XIE emailed CO-CONSPIRATOR-1, and requested payment
14 for nine separate invoices, including for this shipment. All of these invoices were billed to New
15 Generation Surfaces. CO-CONSPIRATOR-1 forwarded this email to PAN on the same day, included
16 bank account information for Oaktree International Limited, a shell company controlled by CO-
17 CONSPIRATOR-1.

18 48. On or about July 18, 2022, PAN wired \$115,464.94 from his Bank of America account to
19 Oaktree International Limited's account at Shanghai Commercial Bank. On or about July 19, 2022,
20 Oaktree made the first of three wire payments to XIE to cover the \$115,464.94.

21 49. XIE's Entry Summary submitted to CBP on or about June 6, 2022 was false in several
22 respects. The submission to CBP falsely described the countertops as granite, rather than quartz. The
23 submission further listed New Generation Surfaces, a shell company, as the importer and consignee,
24 even though the countertops were intended for UNI-TILE. XIE also listed the entered value of the
25 merchandise to be \$35,470, which is less than the \$43,987.90 reflected by the invoices for the products
26 in this shipment. PAN COMPANIES avoided paying \$88,908.20 in lawful AD/CVD and other duties as
27 a result of these misrepresentations.

D. February 5, 2023 Quartz Countertops Shipment (“SHIPMENT 4”)

50. On or about January 3, 2023, an employee of PRC-BASED MANUFACTURER 1 emailed PAN Purchase Order Nos. 221229U-228 and 221229U-229, for a shipment of quartz countertops. The listed prices on these purchase orders were \$30,318 for 221229U-228 and \$30,808 for 221229U-229. Purchase Order 221229U-228 showed that the shipment was in container number HDMU2850793, while Purchase Order 221229U-229 showed that the shipment was in container number OCGU2006798.

51. On or about January 14, 2023, an employee of PRC-BASED MANUFACTURER 1 emailed XIE the inventory and packing lists for these shipments. These documents falsely described the product as artificial marble, rather than quartz, and listed lower values for the products.

52. On or about February 6, 2023, XIE filed an Entry Summary for Entry Number EPS-216228-0 with CBP for this shipment. The Entry Summary listed the value of this shipment as \$7,346. It listed the ultimate consignee and importer as Uncle John Granite & Marble Inc. (“Uncle John”).

53. Uncle John is a shell company created by PAN and his co-conspirators to conceal the fact that these shipments subject to AD/CVD were being imported by UNI-TILE. XIE knew that Uncle John is not a legitimate company and that these shipments were destined for one of the PAN COMPANIES.

54. On or about March 16, 2023, CO-CONSPIRATOR-1 paid XIE \$45,412.88.

55. On or about May 7, 2023, an employee of PRC-BASED MANUFACTURER 1 sent PAN a document that listed various shipments and the invoiced amount. This document listed both shipments and their invoiced amounts: HDMU2850793 (\$30,318.00) and OCGU2006798 (\$30,808.00).

56. The Entry Summary XIE submitted to CBP for Entry Number EPS-216228-0 was false in several respects. The submission to CBP falsely described the countertops as granite, rather than quartz. The submission further listed Uncle John Granite & Marble, a shell company, as the importer and consignee, even though the countertops were intended for one of the PAN COMPANIES. The total value of the shipment was listed as \$7,346, whereas the entered value of the shipment should have been approximately \$61,126 based on PRC-BASED MANUFACTURER 1’s own purchase orders sent to PAN. PAN COMPANIES avoided paying approximately \$149,592.38 in lawful AD/CVD and other duties as a result of these misrepresentations.

1 E. February 27, 2023 Quartz Countertops Shipment (“SHIPMENT 5”)

2 57. On or about December 4, 2022, an employee of PRC-BASED MANUFACTURER 1
3 emailed PAN a packing list for Purchase Order Nos. 221128U-209 and 221128U-210, for a shipment of
4 quartz countertops. The listed prices on these purchase orders were \$33,327 for 221128U-209 and
5 \$34,066 for 221128U-210. Purchase Order 221128U-209 showed that the shipment was in container
6 number UACU3685554, while Purchase Order 221128U-210 showed that the shipment was in container
7 number HLB3030723.

8 58. On or about January 5, 2023, XIE filed an entry summary with CBP on behalf of the
9 PAN COMPANIES for Entry Number EPS-2136607-3. The documents sent to CBP identified the
10 incoming merchandise as cement and granite, subject to a 25 percent duty rate. The documents further
11 identified JOS Materials, Inc., based in Denver, Colorado, as the importer and ultimate consignee.

12 59. JOS Materials is not a legitimate company. It is another shell company created by PAN
13 and his co-conspirators in order to avoid CBP’s scrutiny of shipments destined for PAN COMPANIES.
14 XIE filed his entry summary even though he knew that JOS Materials was not a legitimate company,
15 and that one of the PAN COMPANIES was the actual importer and ultimate consignee of this shipment.

16 60. On or about January 30, 2023, CO-CONSPIRATOR-1 sent PAN an email stating that he
17 had confirmed that all of the containers imported by the Shell Companies had gone to UNI-TILE. That
18 same day, PAN wired a payment of \$64,338.45 from his Bank of America account to an HSBC Hong
19 Kong bank account belonging to Uni Trading Hong Kong, a company run by CO-CONSPIRATOR-1.
20 The payment served as a batch settlement for broker fees and import duties on a number of shipments
21 made to Shell Companies, including \$2,911.62 for Purchase Order Nos. 221128U-209 and 221128U-
22 210.

23 61. On or about February 9, 2023, XIE submitted the Power of Attorney for JOS Materials to
24 CBP, signed by the purported owner, P.H. However, P.H. did not own JOS Materials, nor did that
25 person have any knowledge about the existence of the company. The address provided for JOS
26 Materials was also fabricated and discovered to be a residential address. XIE did not conduct any due
27 diligence to verify the veracity of the Power of Attorney he submitted for JOS Materials.
28

62. On or about February 27, 2023, the shipment arrived at the Port of Oakland. The merchandise in the containers was tested by CBP, and the samples tested were determined to contain quartz and therefore subject to a significantly higher rate of AD/CVD and other duties than what the PAN COMPANIES declared in the paperwork filed by XIE.

63. The information submitted by XIE to CBP on or about January 5, 2023 was false in several respects. The submission to CBP falsely described the imported products as granite, rather than quartz. The submission further listed JOS Materials, a shell company, as the importer and consignee, even though the countertops were intended for UNI-TILE. The power of attorney for JOS Materials listed a fake owner who had no knowledge about the company. PAN COMPANIES avoided paying approximately \$174,089.85 in AD/CVD and other duties as a result of these misrepresentations.

COUNT ONE: (18 U.S.C. § 371 – Conspiracy)

64. Paragraphs 1 through 63 of this Indictment are re-alleged and incorporated as if fully set forth here.

65. Beginning no later than in or around September 2018 and continuing through no earlier than on or about August 29, 2023, in the Northern District of California and elsewhere, the defendants,

XIN MIAN PAN,
a/k/a “HENRY PAN,”

HUA LIANG XIE,
a/k/a “NOLAN XIE,”

JINHUA WANG,
a/k/a “JOHNSON WANG,”

UNI-TILE & MARBLE, INC.,

UNI-STONE & CABINET, INC.,

SHENZHEN TOP & PROFIT INTERNATIONAL
FORWARDING CO LTD.,

did knowingly and willfully conspire with each other and others known and unknown to the Grand Jury, to commit offenses against the United States – specifically (1) to devise a scheme and artifice to defraud and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, and by means of concealment of material facts, and in executing said scheme caused writings, signs, signals, and sounds to be transmitted by means of wire in interstate commerce, in

1 violation of 18 U.S.C. § 1343; (2) to smuggle merchandise into the United States and bring into the
2 United States merchandise contrary to law and to pass, or attempt to pass, through the customhouse any
3 false, forged, or fraudulent invoice or other document or paper, in violation of 18 U.S.C. § 545; and (3)
4 to enter and introduce, and attempt to enter and introduce, into the commerce of the United States
5 imported merchandise by means of false statements and by means of false and fraudulent invoices,
6 declarations, affidavits, letters, papers, and false statements, in violation of 18 U.S.C. § 542.

7 Manner and Means of the Conspiracy

8 66. As part of the conspiracy and scheme to defraud, PAN, XIE, WANG, UNI-TILE, UNI-
9 STONE, TOP & PROFIT, and others known and unknown, utilized the following manner and means.
10 PAN, XIE, WANG, UNI-TILE, UNI-STONE, TOP & PROFIT, and others, knowingly engaged in a
11 scheme to cause QSP, WCV, and ceramic tiles (together, “AD/CVD Merchandise”) manufactured in
12 PRC to be imported into the United States while avoiding paying the appropriate amount of AD/CVD
13 and other customs duties owed for those products. PAN and his co-conspirators would knowingly and
14 willfully cause AD/CVD Merchandise to be shipped from PRC to a third country not subject to
15 AD/CVD, such as the Kingdom of Malaysia, and then re-exported from that country to the United
16 States, so as to allow the PAN COMPANIES to claim that this AD/CVD Merchandise was
17 manufactured in that third country and avoid paying AD/CVD on this merchandise.

18 67. PAN and his co-conspirators knowingly utilized shell companies to avoid paying duties.
19 CO-CONSPIRATOR 1 created these shell companies to help the PAN COMPANIES evade paying their
20 lawful duties.

21 68. CBP opened a civil investigation into PAN COMPANIES on or about December 3, 2021,
22 and CBP requested additional documents from UNI-TILE on or about December 21, 2021. Soon
23 thereafter, members of the conspiracy established shell companies that were listed on CBP documents as
24 the importer of products from PRC, both for AD/CVD merchandise and non-AD/CVD merchandise,
25 ultimately intended for the PAN COMPANIES. These shell companies included, but were not limited
26 to, Adams Brothers, Brilliant Home Building Supply, Green Mountains Trading, Inc., Jos Material, Inc.,
27 LLWF Cabinets and Stone, Oaktree, Uncle John Granite and Marble, Inc., New Generation Surfaces,
28 Inc., and Santa Flo Commercial, Inc. (collectively, “Shell Companies”).

69. These Shell Companies were listed on documents submitted to CBP as being the recipient of AD/CVD Merchandise and non-AD/CVD Merchandise, even though the shipments were destined for UNI-TILE, UNI-STONE, and UNI-MARBLE. The Shell Companies did not exist for any purpose other than to assist the PAN COMPANIES to evade lawful duties by concealing the fact that UNI-TILE, UNI-STONE, and UNI-MARBLE were the ultimate recipients of these shipments. The Shell Companies identified the “owners” of these companies by providing false names or victims of identity theft. The Shell Companies also listed false addresses. UNI-TILE affiliated employees served as the leaders of the Shell Companies. Since UNI-TILE was under investigation by CBP at the time, the use of these Shell Companies helped UNI-TILE avoid alerting CBP that UNI-TILE affiliated companies would be receiving these shipments.

70. The manner and means of the conspiracy and scheme to defraud further included that PAN and his co-conspirators would knowingly cause AD/CVD Merchandise to be misclassified under the HTSUS as merchandise that was not subject to AD/CVD, so as to allow PAN COMPANIES to avoid paying AD/CVD on this merchandise.

71. Only certain products were subject to AD/CVD. Products such as glass, granite, and artificial marble were not subject to AD/CVD. Quartz was subject to AD/CVD. PAN and his co-conspirators would import products that they declared on CBP documentation, through XIE, as glass or granite such that those products would not be subject to AD/CVD, even though those products were actually quartz and therefore subject to AD/CVD. The PAN COMPANIES would then sell these products marketed as being quartz, even though they declared them as being glass, granite, or artificial marble such that they were not subject to AD/CVD.

72. PAN and his co-conspirators would also knowingly cause AD/CVD Merchandise to be undervalued – i.e., valued at a price less than the true value of the merchandise. Doing so allowed the PAN COMPANIES to pay fewer AD/CVD and other duties on this merchandise. XIE would file documentation with CBP on behalf of the PAN COMPANIES (often through Shell Companies), claiming these inaccurate lower values.

73. It was further the manner and means of the conspiracy and scheme to defraud that PAN, XIE, and their co-conspirators would knowingly fabricate, alter, and/or falsify entry documents and

1 records, including invoices bills of lading, and other shipping records, to mislead CBP as to the true
2 value, HTSUS classification, and country of origin of this AD/CVD merchandise, and to allow PAN
3 COMPANIES to avoid paying AD/CVD and other duties lawfully owed on this merchandise.

4 Overt Acts

5 74. TOP & PROFIT, WANG, and other co-conspirators generated false documentation
6 reflecting that AD/CVD Merchandise was manufactured in Malaysia, even though it was actually
7 manufactured in PRC, in order to help the PAN COMPANIES evade AD/CVD and other lawful duties.
8 The documentation listed addresses in Malaysia at which the AD/CVD Merchandise was purportedly
9 manufactured, but no manufacturing of AD/CVD Merchandise took place at these listed addresses in
10 Malaysia.

11 75. XIE filed paperwork with CBP on behalf of UNI-TILE and UNI-STONE for shipments
12 which falsely reflected that the AD/CVD Merchandise was manufactured in Malaysia and therefore was
13 not subject to AD/CVD.

14 76. PAN and his co-conspirators knowingly misrepresented the country of origin on entry
15 documentation for CBP in order to avoid paying the true amount of AD/CVD lawfully owed by UNI-
16 TILE.

17 77. PAN and his co-conspirators removed “Made in China” stickers off AD/CVD
18 Merchandise and in some cases, add “Made in Malaysia” stickers to conceal the fact that the AD/CVD
19 Merchandise was manufactured in PRC.

20 78. PAN made payments to PRC manufacturers of AD/CVD Merchandise, as well as to TOP
21 & PROFIT and other unnamed conspirators who helped with the transshipment scheme.

22 79. XIE submitted paperwork to CBP listing the Shell Companies as the “Importer” and/or
23 “Ultimate Consignee” of shipments imported from PRC, even though XIE knew that these products
24 were destined for UNI-TILE or one of the other PAN COMPANIES. XIE often created a separate
25 delivery order for the shipment to be sent to one of the PAN COMPANIES once the shipment reached
26 the Port of Oakland. XIE would receive payments for these shipments from either PAN or CO-
27 CONSPIRATOR-1. PAN would ultimately make the payments for this AD/CVD Merchandise and the
28 AD/CVD Merchandise would be received by the PAN COMPANIES.

1 All in violation of Title 18, United States Code, Section 371.

2 COUNT TWO: (18 U.S.C. § 1349 – Conspiracy to Commit Wire Fraud)

3 80. Paragraphs 1 through 79 of this Indictment are re-alleged and incorporated as if fully set
4 forth here.

5 81. Beginning no later than in or around September 2018 and continuing through on or about
6 August 29, 2023, in the Northern District of California and elsewhere, the defendants,

7 XIN MIAN PAN,
8 a/k/a “HENRY PAN,”

9 HUA LIANG XIE,
10 a/k/a “NOLAN XIE,”

11 JINHUA WANG,
12 a/k/a “JOHNSON WANG,”

13 UNI-TILE & MARBLE, INC.,

14 UNI-STONE & CABINET, INC.,

15 SHENZHEN TOP & PROFIT INTERNATIONAL
16 FORWARDING CO LTD.,

17 together with others known and unknown to the Grand Jury, did knowingly conspire to devise and
18 intend to devise a scheme and artifice to defraud as to a material matter and to obtain money and
19 property by means of materially false and fraudulent pretenses, representations, and promises, and by
20 omission and concealment of material facts, and, for the purpose of executing such scheme or artifice
21 and attempting to do so, did transmit, and cause to be transmitted, by means of wire communication in
22 interstate and foreign commerce, certain writings, signs, signals, pictures, and sounds, in violation of
23 Title 18, United States Code, Section 1343.

24 All in violation of Title 18, United States Code, Section 1349.

25 COUNT THREE: (18 U.S.C. §§ 1343 & 2 – Wire Fraud, Aiding and Abetting)

26 82. Paragraphs 1 through 81 of this Indictment are re-alleged and incorporated as if fully set
27 forth here.

28 83. Beginning in or about September 2018 and continuing through on or about August 29,
2023, in the Northern District of California and elsewhere, the defendants,

XIN MIAN PAN,
a/k/a “HENRY PAN,”

HUA LIANG XIE,
a/k/a "NOLAN XIE,"

UNI-TILE & MARBLE, INC.,
UNI-STONE & CABINET, INC.,

JINHUA WANG,
a/k/a "JOHNSON WANG,"

SHENZHEN TOP & PROFIT INTERNATIONAL
FORWARDING CO LTD.,

and others known and unknown to the grand jury, aiding and abetting each other, knowingly and with the intent to defraud participated in, devised, and intended to devise a scheme and artifice to defraud as to a material matter, and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, and by means of omission and concealment of material facts, and for the purpose of executing the aforementioned scheme and artifice to defraud and attempting to do so, the defendants, did knowingly transmit and cause to be transmitted in interstate and foreign commerce, by means of a wire communication, certain writings, signs, signals, pictures, and sounds, specifically, a December 20, 2020 email from a TOP & PROFIT employee in PRC to PAN's email account attaching shipment documents falsely showing that the ceramic tiles were from Malaysia.

All in violation of 18 U.S.C. § 1343.

COUNTS FOUR THROUGH SEVEN: (18 U.S.C. §§ 1343 & 2 – Wire Fraud, Aiding & Abetting)

84. Paragraphs 1 through 81 of this Indictment are re-alleged and incorporated as if fully set forth here.

85. Beginning in or about September 2018 and continuing through on or about August 29, 2023, in the Northern District of California and elsewhere, the defendants,

XIN MIAN PAN,
a/k/a "HENRY PAN,"

HUA LIANG XIE,
a/k/a "NOLAN XIE,"

UNI-TILE & MARBLE, INC.,
UNI-STONE & CABINET, INC.,

and others known and unknown to the grand jury, aiding and abetting each other, knowingly and with

the intent to defraud participated in, devised, and intended to devise a scheme and artifice to defraud as to a material matter, and to obtain money and property by means of materially false and fraudulent pretenses, representations, and promises, and by means of omission and concealment of material facts, and for the purpose of executing the aforementioned scheme and artifice to defraud and attempting to do so, did knowingly transmit and cause to be transmitted in interstate and foreign commerce, by means of a wire communication on the following dates, certain writings, signs, signals, pictures, and sounds, specifically:

COUNT	DATE	DESCRIPTION OF WIRE
4	February 23, 2022	Email from CO-CONSPIRATOR-1 located in PRC to PAN's email account with servers located inside the United States, calling for the importer and consignee being switched to Green Mountains
5	June 5, 2022	Email from XIE from his Yahoo account with servers located in the United States to PAN and CO-CONSPIRATOR-1, located in PRC, asking for shipping documents
6	March 16, 2023	Electronic wire transfer of \$45,412.88 from CO-CONSPIRATOR-1's HSBC bank located in PRC to XIE's Bank of America account in the United States
7	December 4, 2022	Email from PRC manufacturer co-conspirator employee to PAN containing packing list and purchase orders for container numbers 22128U-209 and 221128U-210

All in violation of Title 18, United States Code, Section 1343.

COUNT EIGHT: (18 U.S.C. §§ 545 & 2 – Smuggling, Aiding & Abetting)

86. The allegations contained in paragraphs 1 through 81 are realleged and incorporated as if fully set forth here.

87. On or about February 14, 2021, within the Northern District of California and elsewhere, the defendants,

XIN MIN PAN,
a/k/a "HENRY PAN,"

HUA LIANG XIE,
a/k/a "NOLAN XIE,"

UNI-TILE & MARBLE, INC.,
UNI-STONE & CABINET, INC.,

JINHUA WANG,
a/k/a "JOHNSON WANG,"

SHENZHEN TOP & PROFIT INTERNATIONAL
FORWARDING CO LTD.,

and others known and unknown to the Grand Jury, aiding and abetting each other, did willfully and fraudulently/knowingly import or attempt to import and bring into the United States merchandise, that is, ceramic tiles, contrary to law, in that the prescribed duties on importing these products from the PRC, including antidumping and countervailing duties, were not paid, and did so by making out or passing, or attempting to pass, through the customhouse any false, forged, or fraudulent invoice or other document or paper, specifically, an Entry Summary filed by XIE with CBP for Entry Number EPS-2018573-0, which falsely listed the country of origin and exporting country as Malaysia, the duty owed to CBP as \$2,704.02, and the total payment owed to CBP as \$2,853.99.

All in violation of 18 U.S.C. § 545.

COUNTS NINE THROUGH TWELVE: (18 U.S.C. §§ 545 & 2 – Smuggling, Aiding & Abetting)

88. The allegations contained in paragraphs 1 through 81 are realleged and incorporated as if fully set forth here.

89. On or about the dates set forth below, within the Northern District of California and elsewhere, the defendants,

XIN MIN PAN,
a/k/a "HENRY PAN,"

HUA LIANG XIE,
a/k/a "NOLAN XIE,"

UNI-TILE & MARBLE, INC.,

UNI-STONE & CABINET, INC.,

and others known and unknown to the Grand Jury, aiding and abetting each other, did willfully and fraudulently/knowingly import or attempt to import and bring into the United States merchandise, that is, ceramic tiles, wooden cabinets and vanities, and quartz countertops, contrary to law, in that the prescribed duties on importing these products from the PRC, including antidumping and countervailing duties, were not paid, and did so by making out or passing, or attempting to pass, through the customhouse any false, forged, or fraudulent invoice or other document or paper, as described below:

COUNT	ENTRY DATE	FALSE AND FRAUDULENT DOCUMENT
9	March 18, 2022	Entry Summary Filed by XIE for EPS-21292808: (1) Country of origin and the exporting country (Malaysia) (2) Duty (\$0.00) and Total (\$209.94) (3) Importer and Ultimate Consignee (Green Mountains Trading Inc.)
10	June 8, 2022	Entry Summary Filed by XIE for EPS-2132145-8: (1) Total Entered Value (\$35,470) (2) Duty (\$9,581.05) and Total (\$9,748.25) (3) Importer and Ultimate Consignee (New Generation Surfaces, Inc.) (4) Failure to declare quartz
11	February 27, 2023	Entry Summary Filed by XIE for EPS-2126228-0: (1) Total Entered Value (\$7,346) (2) Duty (\$1,981.17) and Total (\$2,020.02) (3) Importer and Ultimate Consignee (Uncle John Granite & Marble, Inc.) (4) Failure to declare quartz
12	February 27, 2023	Entry Summary Filed by XIE for EPS 2136607-3: (1) Total Entered Value (\$10,100) (2) Duty (\$2,744.01) and Total (\$2,791.62) (3) Importer and Ultimate Consignee (JOS MATERIALS, Inc.) (4) Failure to declare quartz

All in violation of Title 18, United States Code, Section 545.

COUNT THIRTEEN: (18 U.S.C. §§ 542 & 2 – Customs Fraud – Entry of Goods by False Statements, Aiding & Abetting)

90. The allegations contained in paragraphs 1 through 81 are realleged and incorporated as if fully set forth here.

91. On or about February 14, 2021, within the Northern District of California and elsewhere, the defendants,

XIN MIN PAN,
a/k/a “HENRY PAN,”

HUA LIANG XIE,
a/k/a “NOLAN XIE,”

UNI-TILE & MARBLE, INC.,

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UNI-STONE & CABINET, INC.,

JINHUA WANG,
a/k/a "JOHNSON WANG,"

SHENZHEN TOP & PROFIT INTERNATIONAL
FORWARDING CO LTD.,

and others known and unknown to the Grand Jury, aiding and abetting each other, willfully and knowingly did enter and introduce, and attempt to enter and introduce, into the commerce of the United States imported merchandise, that is, ceramic tiles, by means of false statements and by means of false and fraudulent invoices, declarations, affidavits, letters, papers, and false statements, written and verbal, that misleadingly identified the products, their countries of origin, the duties owed, and the importer and ultimate consignee, specifically, an Entry Summary Filed by XIE with CBP for Entry Number EPS-2018573-0, which falsely listed the country of origin and the exporting country as Malaysia, the duty owed to CBP as \$2,704.02, and the total payment owed to CBP as \$2,853.99.

All in violation of 18 U.S.C. § 542.

COUNTS FOURTEEN THROUGH SEVENTEEN: (18 U.S.C. §§ 542 & 2 – Customs Fraud – Entry of Goods by False Statements, Aiding & Abetting)

92. The allegations contained in paragraphs 1 through 81 are realleged and incorporated as if fully set forth here.

93. On or about the dates set forth below, within the Northern District of California and elsewhere, the defendants,

XIN MIN PAN,
a/k/a "HENRY PAN,"

HUA LIANG XIE,
a/k/a "NOLAN XIE,"

UNI-TILE & MARBLE, INC.,

UNI-STONE & CABINET, INC.,

and others known and unknown to the Grand Jury, aiding and abetting each other, willfully and knowingly did enter and introduce, and attempt to enter and introduce, into the commerce of the United States imported merchandise, that is, ceramic tiles, wooden cabinets, and quartz countertops, by means

of false statements and by means of false and fraudulent invoices, declarations, affidavits, letters, papers, and false statements, written and verbal, that misleadingly identified the products, their countries of origin, the duties owed, and the importer and ultimate consignee, as set forth below:

COUNT	ENTRY DATE	FALSE AND FRAUDULENT DOCUMENT
14	March 18, 2022	Entry Summary Filed by XIE for EPS-21292808: (1) Country of origin and the exporting country (Malaysia) (2) Duty (\$0.00) and Total (\$209.94) (3) Importer and Ultimate Consignee (Green Mountains Trading Inc.)
15	June 8, 2022	Entry Summary Filed by XIE for EPS-2132145-8: (1) Total Entered Value (\$35,470) (2) Duty (\$9,581.05) and Total (\$9,748.25) (3) Importer and Ultimate Consignee (New Generation Surfaces, Inc.) (4) Failure to declare quartz
16	February 27, 2023	Entry Summary Filed by XIE for EPS-2126228-0: (1) Total Entered Value (\$7,346) (2) Duty (\$1,981.17) and Total (\$2,020.02) (3) Importer and Ultimate Consignee (Uncle John Granite & Marble, Inc.) (4) Failure to declare quartz
17	February 27, 2023	Entry Summary Filed by XIE for EPS 2136607-3: (1) Total Entered Value (\$10,100) (2) Duty (\$2,744.01) and Total (\$2,791.62) (3) Importer and Ultimate Consignee (JOS MATERIALS, Inc.) (4) Failure to declare quartz

All in violation of Title 18, United States Code, Section 542.

COUNTS EIGHTEEN THROUGH TWENTY-ONE: (18 U.S.C. § 1956(a)(2) – International Money Laundering)

94. The allegations contained in paragraphs 1 through 81 are realleged and incorporated as if fully set forth here.

95. On or about the dates alleged below, in the Northern District of California and elsewhere, the defendant,

XIN MIAN PAN,
a/k/a "HENRY PAN,"

UNI-TILE & MARBLE, INC.,
UNI-STONE & CABINET, INC.,

did knowingly transmit and transfer monetary instruments listed in the table below from a place in the United States to or through a place outside the United States or to a place in the United States from or through a place outside the United States with the specific intent to promote the carrying on the following specified unlawful activities – conspiracy, in violation of 18 U.S.C. § 371; wire fraud conspiracy, in violation of 18 U.S.C. § 1349; wire fraud, in violation of § 1343; smuggling in violation of 18 U.S.C. § 545; and customs fraud, entry of goods by false statements, in violation of 18 U.S.C. § 542 – and in so doing did conduct the financial transactions listed in the chart below:

COUNT	DATE	AMOUNT	DESCRIPTION
18	January 25, 2021	\$40,230	Transfer of money by PAN from his company's Bank of America account to bank account belonging to SHENZHEN TOP & PROFIT INTERNATIONAL FORWARDING CO LTD. located outside of the United States
19	April 4, 2022	\$420,647.50	Transfer of money by PAN from his company's Bank of America account to Al-Amin Bank account belonging South Wales Furniture located outside of the United States
20	July 18, 2022	\$115,464.94	Transfer of money by PAN from his company's Bank of America account to Oaktree International Limited's bank at Shanghai Commercial Bank located outside of the United States
21	January 30, 2023	\$64,338.45	Transfer of money by PAN from his company's Bank of America account to a bank account belonging to Uni Trading Hong Kong located in the PRC

All in violation of 18 U.S.C. § 1956(a)(2).

FORFEITURE ALLEGATION: (18 U.S.C. §§ 545, 981(a)(1)(C), 982(a)(1), 982(a)(2)(B), and 28 U.S.C. § 2461(c))

The allegations contained in this Indictment are re-alleged and incorporated by reference for the purpose of alleging forfeiture pursuant to Title 18, United States Code, Section 981(a)(1)(C) and Title 28, United States Code, Section 2461(c).

1 Upon conviction for any of the offenses set forth in Counts One through 20 of this Indictment,
2 the defendants,

3 XIN MIAN PAN,
4 a/k/a "HENRY PAN,"

5 HUA LIANG XIE,
6 a/k/a "NOLAN XIE,"

7 JINHUA WANG,
8 a/k/a "JOHNSON WANG,"

9 UNI-TILE & MARBLE, INC.,

10 UNI-STONE & CABINET, INC.,

11 SHENZHEN TOP & PROFIT INTERNATIONAL
12 FORWARDING CO LTD.,

13 shall forfeit to the United States: (1) all property, real or personal, constituting, or derived from proceeds
14 the defendant obtained directly and indirectly, as the result of those violations, pursuant to 18 U.S.C.
15 §§ 981(a)(1)(C), 982(a)(2)(B), and 28 U.S.C. § 2461(c); (2) all merchandise introduced into the United
16 States in violation of this section, or the value thereof, pursuant to 18 U.S.C. § 545, and (3) any
17 property, real or personal, involved in violation of 1956(a)(2). This property includes but is not limited
18 to the following:

- 19 a. All property – including but not limited to QSP, WCV, and ceramic tiles – seized
20 from the PAN COMPANIES on or about August 29, 2023, by Homeland Security
21 Investigations (HSI) and/or Customs and Border Protection (CBP).

22 If any of the property described above, as a result of any act or omission of the defendant:

- 23 a. cannot be located upon exercise of due diligence;
24 b. has been transferred or sold to, or deposited with, a third party;
25 c. has been placed beyond the jurisdiction of the court;
26 d. has been substantially diminished in value; or
27 e. has been commingled with other property which cannot be divided without
28 difficulty,

the United States of America shall be entitled to forfeiture of substitute property pursuant to Title 21,

1 United States Code, Section 853(p), as incorporated by Title 28, United States Code, Section 2461(c).

2 All pursuant to Title 18, United States Code, Section 981(a)(1)(C), Title 28, United States Code,
3 Section 2461(c), and Federal Rule of Criminal Procedure 32.2.

4 DATED: December 16, 2025

A TRUE BILL.

5
6 /s/
FOREPERSON

7
8 CRAIG H. MISSAKIAN
United States Attorney

9
10 /s/
CHRISTIAAN HIGHSMITH
11 ASEEM PADUKONE
KELSEY DAVIDSON
12 Assistant United States Attorneys