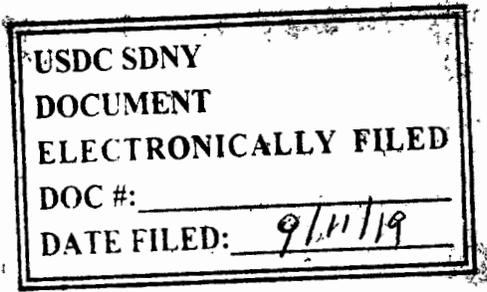


ORIGINAL

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK



UNITED STATES OF AMERICA *ex. rel.*  
ANGELO MORRONGIELLO,

Plaintiff,

v.

MIROGLIO TEXTILES USA, INC.; MIROGLIO  
TEXTILE S.R.L.; and MIROGLIO JIAXING  
TRADING CO., LTD.,

Defendants.

No. 17 Civ. 4842 (LLS)

UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

v.

MIROGLIO TEXTILES USA, INC. and  
MIROGLIO TEXTILE S.R.L.,

Defendants.

**STIPULATION AND ORDER OF SETTLEMENT AND DISMISSAL**

WHEREAS, this Stipulation and Order of Settlement and Dismissal (“Stipulation”) is entered into by and among plaintiff the United States of America (the “United States” or the “Government”), by its attorney, Geoffrey S. Berman, United States Attorney for the Southern District of New York; the relator Angelo Morrongiello (the “Relator”); and Defendants Miroglio Textiles USA, Inc. (“Miroglio USA”) and Miroglio Textile s.r.l. (“Miroglio Italy,” and

collectively, “Defendants” or the “Miroglio Group,” and together with the Government and the Relator, the “Parties”), through their authorized representatives;

WHEREAS, Miroglio Italy is an Italian corporation headquartered in Alba, Italy;

WHEREAS, Miroglio USA is a New York corporation headquartered in New York, New York, and is a wholly-owned subsidiary of Miroglio Italy;

WHEREAS, Defendants are engaged in the business of manufacturing, selling, and importing fabric, decals, and other textiles across the world, including into the United States;

WHEREAS, an importer of merchandise into the United States has the duty to take reasonable care to make “entry” of the merchandise and file the appropriate and accurate documents with Customs and Border Protection (“CBP”) to allow the agency to assess customs duties, *see* 19 U.S.C. § 1484; 19 C.F.R. § 141.0a(a); 19 C.F.R. § 141.4(a);

WHEREAS, the importer must file with each entry, among other things: (i) an entry summary (CBP Form 7501) that declares the value of the merchandise and the applicable duty rate, and (ii) a commercial invoice that provides verification of the value of the merchandise, *see, e.g.*, 19 C.F.R. §§ 141.19(a), 141.81, 141.86(a), 142.3(a), 142.6(a);

WHEREAS, when the importer of record and the seller of merchandise are related parties, the importer bears the burden of proving that the relationship between the parties has not influenced the value of the merchandise reported to CBP as dutiable, *see* 19 U.S.C. § 1401a(g);

WHEREAS, between 2009 and 2018, Defendants made thousands of unique entries of fabrics, decals, and other products into the United States;

WHEREAS, Miroglio Italy and Miroglio USA are related parties;

WHEREAS, on or about June 27, 2017, the Relator filed a complaint under the *qui tam* provisions of the False Claims Act (“FCA”), 31 U.S.C. § 3729 *et seq.* (the “Relator Complaint”),

alleging, *inter alia*, that Defendants caused to be submitted CBP 7501 entry forms that contained false information concerning the value of the relevant merchandise, in violation of the FCA;

WHEREAS, the United States filed a Notice of Election to Intervene in the above-referenced action on or about June 28, 2019;

WHEREAS, on September 3, 2019, the Government filed a Complaint-In-Intervention in the above-referenced *qui tam* action (“Government Complaint”), alleging that Defendants knowingly caused customs entry forms and associated invoices to be presented to CBP that contained false valuations of the merchandise at issue (this conduct is referred to as the “Covered Conduct” for purposes of this Stipulation), and asserting claims against Defendants for the Covered Conduct;

WHEREAS, the Parties have, through this Stipulation, reached a mutually agreeable resolution addressing the claims asserted against Defendants in the Government Complaint and the Relator Complaint;

WHEREAS, the Relator’s claim to a share of the proceeds from the settlement between the Parties will be the subject of a separate agreement between the Relator and the United States;

NOW, THEREFORE, upon the Parties’ agreement, IT IS HEREBY ORDERED that:

**TERMS AND CONDITIONS**

1. The Parties agree that this Court has subject matter jurisdiction over this action and consent to this Court’s exercise of personal jurisdiction over each of them.
2. Defendants admit, acknowledge, and accept responsibility for the following conduct:
  - a. From beginning in at least September 2009 until 2018, Defendants imported fabrics, decals, and other products that were manufactured, marketed, and sold to end customers located in the United States. For each sale, Defendants utilized Miroglio USA as the importer of record to create

intermediary transactions whereby Miroglio USA would first purchase the merchandise from, among others, Miroglio Italy at a lower, artificially set price, before immediately reselling the same merchandise to the end customer at the correct market price. These conflicting prices were reflected on separate invoices that Defendants created, one invoice reflecting the true sales price paid by the end customer and another invoice reflecting the arbitrary and incorrect price supposedly paid by Miroglio USA and reported to CBP for customs valuation purposes.

- b. Miroglio USA consisted at most times of two employees and did not exercise any meaningful control over these transactions, as Miroglio USA had no authority to determine or negotiate the products to be sold, their prices, or the identity of end customers.
- c. The purported price in the paper transactions between Miroglio USA and Miroglio Italy was wholly influenced by Defendants' status as related parties. The recorded price "paid" by Miroglio USA was based on an arbitrary discount calculated to reduce the customs duties paid by Defendants on sales to the end customers, rather than on any legitimate market factors. These paper transactions between Defendants were also not bona fide because, among other things, Miroglio USA never paid proper consideration and in most cases did not receive or hold the goods that it supposedly purchased.
- d. Defendants reported the low, artificial prices purportedly paid by Miroglio USA on CBP entry forms and associated invoices as the value of the merchandise for duty valuation purposes. Defendants were aware at all times that the reported information was incorrect, but continued to make the incorrect entries in order to reduce the amount of duties owed. As a result of their conduct, Defendants caused an underpayment of customs duties that were due and owing to the United States.

3. Defendants shall be jointly and severally liable to pay to the Government within fourteen (14) business days of the Effective Date (defined below in Paragraph 29) the sum of \$650,000 plus interest which shall be compounded annually at a rate of 1.625% accruing from September 3, 2019, to the date of payment (the "Settlement Amount"), in accordance with instructions to be provided by the Financial Litigation Unit of the United States Attorney's Office for the Southern District of New York.

4. In the event that Defendants or any of their successors, heirs, assigns, attorneys, and other agents make future entries of imported merchandise into the United States, Defendants and any of their successors, heirs, assigns, attorneys, and other agents shall fully comply with the substantive and procedural requirements of the Tariff Act related to the ascertainment, collection, and recovery of duties, 19 U.S.C. § 1481 *et seq.*, as well as the applicable regulations issued at 29 C.F.R. Part 141. In the event that Defendants or any of their successors, heirs, assigns, attorneys, and other agents seek to utilize a subsidiary or any other related entity as importer of record of merchandise into the United States, Defendants shall ensure that any valuations of said merchandise reported on submissions to the CBP, including on Form 7501s and associated invoices, satisfy the “circumstances of the sale” test and otherwise reflect bona fide transactions, *see* Customs Ruling H219515.

5. Defendants agree to implement a written customs compliance policy (the “Policy”) within 60 days of the Effective Date, a draft of which Defendants shall provide to the Government within 45 days of the Effective Date. For a period of three years, on the anniversary of the Effective Date, Defendants will provide the Government and CBP a report summarizing the implementation of, and all actions taken in furtherance of and any modifications to, the Policy, which will include provisions reasonably designed to ensure Defendants’ full compliance with applicable customs laws and regulations, including but not limited to the substantive and procedural requirements described in paragraph 4.

6. Defendants agree to cooperate fully and truthfully with the United States’ investigation of individuals and entities not released in this Stipulation. Upon reasonable notice, Defendants shall encourage, and agree not to impair, the cooperation of Defendants’ directors, officers, and employees, and shall use their best efforts to make available, and encourage, the

cooperation of former directors, officers, and employees for interviews and testimony, consistent with the rights and privileges of such individuals. Defendants further agree to furnish to the United States, upon request, complete and unredacted copies of all non-privileged documents, reports, memoranda of interviews, and records in their possession, custody, or control concerning any investigation of the Covered Conduct that they have undertaken, or that has been performed by another on their behalf.

7. Subject to the exceptions listed herein, including in Paragraphs 10 and 16 below (concerning excluded claims and bankruptcy proceedings), and conditioned upon Defendants' full compliance with the terms of this Stipulation, including full payment of the Settlement Amount to the United States pursuant to Paragraph 3 above and compliance with Paragraphs 4 and 5 above, the United States releases Defendants, including their subsidiaries and corporate predecessors, successors and assigns, from any civil or administrative monetary claim that the United States has for the Covered Conduct under the FCA, and the common law theories of fraud, payment by mistake, and unjust enrichment. For avoidance of doubt, this Stipulation does not release any current or former officer, director, employee, or agent of Defendants from liability of any kind.

8. Defendants fully and finally release the United States, its agencies, officers, employees, servants, and agents from any claims (including attorneys' fees, costs, and expenses of every kind and however denominated) that Defendants have asserted, could have asserted, or may assert in the future against the United States, its agencies, officers, employees, servants, or agents related to the Covered Conduct and the United States' investigation, prosecution and settlement thereof.

9. Conditioned on Defendants' timely payment of the full Settlement Amount pursuant to Paragraph 3 above, the Relator, for himself and his heirs, successors, attorneys, agents,

and assigns, releases Defendants, including their subsidiaries and corporate predecessors, successors and assigns, as well as all of their current and former officers, directors, employees, attorneys, and other agents, from any and all manner of federal claims, proceedings, liens, and causes of action of any kind or description that the Relator has against Defendants related to or arising from the Relator Complaint; provided, however, that nothing in this Stipulation shall preclude the Relator from seeking to recover his reasonable expenses and attorneys' fees and costs pursuant to 31 U.S.C. § 3730(d).

10. In consideration of the execution of this Stipulation by the Relator and the Relator's release as set forth in Paragraph 8 above, Defendants, including their subsidiaries, predecessors, and corporate successors and assigns, as well as their current and former officers, directors, employees, attorneys, and other agents, release the Relator and his successors, heirs, assigns, attorneys, and other agents, from any and all manner of claims, proceedings, liens, and causes of action of any kind or description that Defendants have against the Relator related to or arising from the federal claims in the Relator Complaint.

11. Notwithstanding the releases given in Paragraph 6 above, or any other term of this Stipulation, the following claims of the Government are specifically reserved and are not released by this Stipulation:

- a. any liability arising under Title 26, United States Code (Internal Revenue Code);
- b. any criminal liability;
- c. except as explicitly stated in this Stipulation, any administrative liability, including the suspension and debarment rights of any federal agency;

- d. any liability to the United States (or its agencies) for any conduct other than the Covered Conduct;
- e. any liability based upon obligations created by this Stipulation; and
- f. any liability of individuals.

12. Defendants shall be in default of this Stipulation if Defendants fail to make the required payment set forth in Paragraph 3 above on or before the due date for such payment, or if they fail to comply materially with any other term of this Stipulation (“Default”). The Government shall provide written notice to Defendants of any Default in the manner set forth in Paragraph 27 below. Defendants shall then have an opportunity to cure the Default within ten (10) calendar days from the date of delivery of the notice of Default. In the event that a Default is not fully cured within ten (10) calendar days of the delivery of the notice of Default (“Uncured Default”), interest shall accrue at the rate of 12% per annum compounded daily on the remaining unpaid principal balance of the Settlement Amount, beginning ten (10) calendar days after mailing of the notice of Default. In the event of an Uncured Default, Defendants shall agree to the entry of a consent judgment in favor of the United States against Defendants in the amount of the Settlement Amount, as attached hereto as Exhibit A. The United States may also, at its option, (a) rescind this Stipulation and reinstate the claims asserted against Defendants in the Government Complaint; (b) seek specific performance of this Stipulation; (c) offset the remaining unpaid balance of the Settlement Amount from any amounts due and owing Defendants by any department, agency, or agent of the United States; or (d) exercise any other rights granted by law, or under the terms of this Stipulation, or recognizable at common law or in equity. Defendants shall not contest any offset imposed or any collection undertaken by the Government pursuant to this Paragraph, either administratively or in any Federal or State court. In addition, Defendants shall pay the Government

all reasonable costs of collection and enforcement under this Paragraph, including attorneys' fees and expenses. In the event that the United States opts to rescind this Stipulation pursuant to this Paragraph, Defendants shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any civil or administrative claims that relate to the Covered Conduct.

13. The Relator and his heirs, successors, attorneys, agents, and assigns shall not object to this Stipulation; the Relator agrees and confirms that the terms of this Stipulation are fair, adequate, and reasonable under all the circumstances, pursuant to 31 U.S.C. § 3730(c)(2)(B).

14. Defendants waive and shall not assert any defenses Defendants may have to any criminal prosecution or administrative action relating to the Covered Conduct that may be based in whole or in part on a contention that, under the Double Jeopardy Clause in the Fifth Amendment of the Constitution, or under the Excessive Fines Clause in the Eighth Amendment of the Constitution, this Stipulation bars a remedy sought in such criminal prosecution or administrative action.

15. Defendants, having truthfully admitted to the conduct set forth in Paragraph 2 above (the "Admitted Conduct"), agree that they shall not, through their attorneys, agents, officers, or employees, make any public statement, including but not limited to any statement in a press release, social media forum, or website, that contradicts or is inconsistent with the Admitted Conduct or suggests that the Admitted Conduct is not wrongful (a "Contradictory Statement"). Any Contradictory Statement by Defendants or their attorneys, agents, officers, or employees, shall constitute a violation of this Stipulation, thereby authorizing the Government to pursue any of the remedies set forth in Paragraph 11 above, or seek other appropriate relief from the Court. Before pursuing any remedy, the Government shall notify Defendants that it has

determined that Defendant or Defendants have made a Contradictory Statement. Upon receiving such notice from the Government, Defendant or Defendants may cure the violation by repudiating the Contradictory Statement in a press release or other public statement within four business days. If Defendants learn of a potential Contradictory Statement by their attorneys, agents, officers, or employees, Defendants must notify the Government of the statement within 24 hours. The decision as to whether any statement constitutes a Contradictory Statement or will be imputed to Defendants for the purpose of this Stipulation, or whether Defendants adequately repudiated a Contradictory Statement to cure a violation of this Stipulation, shall be within the sole discretion of the Government.

16. Defendants represent and warrant that they have reviewed their financial situation, that they are currently not insolvent as such term is defined in 11 U.S.C. § 101(32), and that they reasonably believe they shall remain solvent following payment to the Government of the Settlement Amount. Further, the Parties warrant that, in evaluating whether to execute this Stipulation, they (a) have intended that the mutual promises, covenants, and obligations set forth constitute a contemporaneous exchange for new value given to Defendants, within the meaning of 11 U.S.C. § 547(c)(1); and (b) have concluded that these mutual promises, covenants, and obligations do, in fact, constitute such a contemporaneous exchange. Further, the Parties warrant that the mutual promises, covenants, and obligations set forth herein are intended to and do, in fact, represent a reasonably equivalent exchange of value that is not intended to hinder, delay, or defraud any entity to which Defendants were or became indebted to on or after the date of this Stipulation, within the meaning of 11 U.S.C. § 548(a)(1).

17. If within 91 days of the Effective Date of this Stipulation or any payment made under this Stipulation, Defendants commence any case, action, or other proceeding under any law

relating to bankruptcy, insolvency, reorganization, or relief of debtors, or a third party commences any case, action, or other proceeding under any law related to bankruptcy, insolvency, reorganization, or relief of debtors (a) seeking an order for relief of Defendants' debts, or seeking to adjudicate Defendants as bankrupt or insolvent; or (b) seeking appointment of a receiver, trustee, custodian, or other similar official for Defendants or for all or part of Defendants' assets, Defendants agree as follows:

- a. Defendants' obligations under this Stipulation may not be avoided pursuant to 11 U.S.C. § 547, and Defendants shall not argue or otherwise take the position in any such case, action, or proceeding that (i) Defendants' obligations under this Stipulation may be avoided under 11 U.S.C. § 547; (ii) Defendants are insolvent at the time this Stipulation was entered into; or (iii) the mutual promises, covenants, and obligations set forth in this Stipulation do not constitute a contemporaneous exchange for new value given to Defendants.
- b. If any of Defendants' obligations under this Stipulation are avoided for any reason, including, but not limited to, through the exercise of a trustee's avoidance powers under the Bankruptcy Code, the Government, at its option, may rescind the release in this Stipulation and bring any civil and/or administrative claim, action, or proceeding against Defendants for the claims that would otherwise be covered by the release in Paragraph 6 above. Defendants agree that (i) any such claim, action, or proceeding brought by the Government would not be subject to an "automatic stay" pursuant to 11 U.S.C. § 362(a) as a result of the case, action, or proceeding described in the first sentence of this Paragraph, and Defendants shall not argue or otherwise contend

that the Government's claim, action, or proceeding is subject to an automatic stay; (ii) Defendants shall not plead, argue, or otherwise raise any defenses under the theories of statute of limitations, laches, estoppel, or similar theories, to any claim, action, or proceeding that is brought by the Government within 60 calendar days of written notification to Defendants that the release has been rescinded pursuant to this Paragraph, except to the extent such defenses were available on date the Relator Complaint was filed; and (iii) the Government has a valid claim against Defendants in the amount of the Settlement Amount and the Government may pursue its claim in the case, action, or proceeding described in the first sentence of this Paragraph, as well as in any other case, action, or proceeding.

- c. Defendants acknowledge that the agreements in this Paragraph are provided in exchange for valuable consideration provided in this Stipulation.

18. Defendants agree to the following:

- a. Unallowable Costs Defined: All costs (as defined in the Federal Acquisition Regulation, 48 C.F.R. § 31.205-47) incurred by or on behalf of Defendants, including its present or former officers, directors, employees, and agents in connection with:
  - (1) the matters covered by this Stipulation;
  - (2) the United States' audit(s) and civil investigation(s) of matters covered by this Stipulation;
  - (3) Defendants' investigation, defense, and corrective actions undertaken in response to the United States' audit(s) and civil investigation(s) in

connection with matters covered by this Stipulation (including attorneys' fees);

(4) the negotiation and performance of this Stipulation; and

(5) any payment Defendants make to the United States pursuant to this Stipulation and any payment Defendants may make to the Relator, including expenses, costs and attorneys' fees;

are unallowable costs for government contracting purposes (hereinafter referred to as "Unallowable Costs").

- b. Future Treatment of Unallowable Costs: Unallowable Costs shall be separately determined and accounted for by Defendants, and Defendants shall not charge such Unallowable Costs directly or indirectly to any contracts with the United States.
- c. Treatment of Unallowable Costs Previously Submitted for Payment: Within 90 days of the Effective Date of this Stipulation, Defendants shall identify and repay by adjustment to future claims for payment or otherwise any Unallowable Costs (as defined in this Paragraph) included in payments previously sought by Defendants from the United States. Defendants agree that the United States, at a minimum, shall be entitled to recoup from Defendants any overpayment plus applicable interest and penalties as a result of the inclusion of such Unallowable Costs on previously-submitted requests for payment. Any payments due shall be paid to the United States pursuant to the direction of the Department of Justice and/or the affected agencies. The United States, including the Department of Justice and/or the affected agencies, reserves its right to audit,

examine, or re-examine Defendants' books and records and to disagree with any calculation submitted by Defendants or any of their subsidiaries or affiliates regarding any Unallowable Costs included in payments previously sought by Defendants, or the effect of any such Unallowable Costs on the amounts of such payments.

- d. Nothing in this Stipulation shall constitute a waiver of the rights of the United States to audit, examine, or re-examine Defendants' books and records to determine that no Unallowable Costs have been claimed in accordance with the provisions of this Paragraph.

19. This Stipulation is intended to be for the benefit of the Parties only. The Parties do not release any claims against any other person or entity except as otherwise provided herein.

20. Each Party shall bear its own legal and other costs incurred in connection with this matter, including the preparation and performance of this Stipulation; provided, however, nothing in this Stipulation shall preclude the Relator from seeking to recover his reasonable expenses or attorneys' fees and costs from Defendants, pursuant to 31 U.S.C. § 3730(d).

21. Any failure by the Government to insist upon the full or material performance of any of the provisions of this Stipulation shall not be deemed a waiver of any of the provisions hereof, and the Government, notwithstanding that failure, shall have the right thereafter to insist upon the full or material performance of any and all of the provisions of this Stipulation.

22. This Stipulation is governed by the laws of the United States. The exclusive jurisdiction and venue for any dispute relating to this Stipulation is the United States District Court for the Southern District of New York. For purposes of construing this Stipulation, this Stipulation

shall be deemed to have been drafted by all Parties to this Stipulation and shall not, therefore, be construed against any Party for that reason in any subsequent dispute.

23. This Stipulation constitutes the complete agreement between the Parties with respect to the subject matter hereof. This Stipulation may not be amended except by written consent of the Parties.

24. The undersigned counsel and other signatories represent and warrant that they are fully authorized to execute this Stipulation on behalf of the persons and the entities indicated below.

25. This Stipulation is binding on Defendants' successor entities.

26. This Stipulation is binding on the Relator's successors, transferees, heirs, and assigns.

27. This Stipulation may be executed in counterparts, each of which constitutes an original and all of which constitute one and the same Stipulation. Emails that attach signatures in PDF form or facsimiles of signatures shall constitute acceptable, binding signatures for purposes of this Stipulation.

28. Any notice pursuant to this Stipulation shall be in writing and shall, unless expressly provided otherwise herein, be delivered by hand, express courier, or e-mail transmission followed by postage-prepaid mail, and shall be addressed as follows:

TO THE UNITED STATES:

Stephen Cha-Kim, Esq.  
Assistant United States Attorney  
United States Attorney's Office  
Southern District of New York  
86 Chambers Street, Third Floor  
New York, New York 10007  
Telephone: (212) 637-2768

Email: [stephen.cha-kim@usdoj.gov](mailto:stephen.cha-kim@usdoj.gov)

TO DEFENDANTS:

Jim Walden, Esq.  
Walden, Macht & Haran LLP  
One Battery Park Plaza, 34th Floor  
New York, New York 10004  
Telephone: (212) 335-2965  
Email: [jgardener@wmhllaw.com](mailto:jgardener@wmhllaw.com)

TO RELATOR:

David Abrams, Attorney at Law  
305 Broadway Suite 601  
New York, NY 10007  
P.O. Box 3353  
Church Street Station  
New York, NY 10008  
Telephone: (212) 897-5821  
Email: [dnabrams@gmail.com](mailto:dnabrams@gmail.com)

29. The effective date of this Stipulation is the date upon which the Stipulation is approved by the Court (the “Effective Date”).

Agreed to by:

**THE UNITED STATES OF AMERICA**

Dated: September 10, 2019

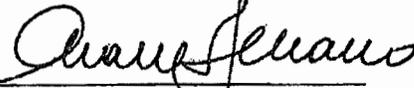
GEOFFREY S. BERMAN  
United States Attorney for the  
Southern District of New York

By:   
Stephen Cha-Kim  
Assistant United States Attorney  
86 Chambers Street, Third Floor  
New York, New York 10007  
Tel.: (212) 637- 2768  
Email: stephen.cha-kim@usdoj.gov  
*Attorney for the United States of America*

**DEFENDANTS**

Dated: September 10, 2019

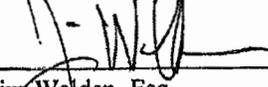
MIROGLIO TEXTILES USA, INC.

By:   
Oriana Bollano – Director

MIROGLIO TEXTILE S.R.L.

By:   
Henri Rowiński – CEO

WALDEN, MACHT & HARAN LLP

By:   
Jim Walden, Esq.  
One Battery Park Plaza, 34th Floor  
New York, New York 10004  
Telephone: (212) 335-2965  
Email: jgardener@wmhlaw.com  
*Attorney for Defendants*

**RELATOR**

Dated: September ~~5~~<sup>10</sup> 2019

By: Angelo Morrongiello  
ANGELO MORRONGIELLO  
Relator

By: David Abrams  
DAVID ABRAMS  
305 Broadway Suite 601  
New York, NY 10007  
P.O. Box 3353  
Church Street Station  
New York, NY 10008  
Telephone: (212) 897-5821  
Email: dnabrams@gmail.com  
Attorney for Relator

**SO ORDERED:**

Louis L. Stanton  
HON. LOUIS L. STANON  
UNITED STATES DISTRICT JUDGE

Dated: September 10 2019  
New York, New York

# EXHIBIT A

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

UNITED STATES OF AMERICA *ex. rel.*  
ANGELO MORRONGIELLO,

Plaintiff,

v.

MIROGLIO TEXTILES USA, INC.; MIROGLIO  
TEXTILE S.R.L.; and MIROGLIO JIAXING  
TRADING CO., LTD.,

Defendants.

No. 17 Civ. 4842 (LLS)

UNITED STATES OF AMERICA,

Plaintiff-Intervenor,

v.

MIROGLIO TEXTILES USA, INC. and  
MIROGLIO TEXTILE S.R.L.,

Defendants.

**CONSENT JUDGMENT**

Upon the consent of Plaintiff the United States of America and Defendants Miroglio Textiles USA, Inc., and Miroglio Textile s.r.l., it is hereby

ORDERED, ADJUDGED and DECREED: that plaintiff the United States of America is awarded judgment in the amount of \$650,000.00 against Miroglio Textiles USA, Inc., and Miroglio Textile s.r.l., which shall be liable jointly and severally, as well as post-judgment interest at the rate of 12% per annum compounded daily.

Agreed to by:

**THE UNITED STATES OF AMERICA**

Dated: September \_\_, 2019

GEOFFREY S. BERMAN  
United States Attorney for the  
Southern District of New York

By: \_\_\_\_\_

Stephen Cha-Kim  
Assistant United States Attorney  
86 Chambers Street, Third Floor  
New York, New York 10007  
Tel.: (212) 637- 2768  
Email: stephen.cha-kim@usdoj.gov  
*Attorney for the United States of America*

**DEFENDANTS**

Dated: September \_\_, 2019

MIROGLIO TEXTILES USA, INC.

By: \_\_\_\_\_

MIROGLIO s.r.l.

By: \_\_\_\_\_

WALDEN, MACHT & HARAN LLP

By: \_\_\_\_\_

Jim Walden, Esq.  
One Battery Park Plaza, 34th Floor  
New York, New York 10004  
Telephone: (212) 335-2965  
Email: jgardener@wmhllaw.com  
*Attorney for Defendants*

**SO ORDERED:**

---

HON. LOUIS L. STANON  
UNITED STATES DISTRICT JUDGE

Dated: September \_\_, 2019  
New York, New York