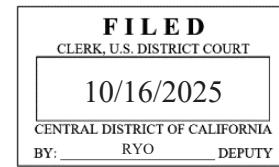


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 17 UNITED STATES OF AMERICA

18

## UNITED STATES DISTRICT COURT

19

## FOR THE CENTRAL DISTRICT OF CALIFORNIA

20

UNITED STATES OF AMERICA,

No. CR 2:25-cr-00838-JFW

21

Plaintiff,

PLEA AGREEMENT FOR DEFENDANT  
JASON NOAH FEINMAN

22

v.

23

JASON NOAH FEINMAN,

24

Defendant.

25

26

1. This agreement constitutes the plea agreement between JASON  
 2 NOAH FEINMAN ("defendant") and the United States Attorney's Office  
 3 for the Central District of California (the "USAO") and the Tax  
 4 Division of the United States Department of Justice (collectively,  
 5 with the USAO, "the United States") in the investigation of defendant  
 6 FEINMAN into his illegal gambling business, money laundering, and tax  
 7 violations. This agreement is limited to the USAO and the Tax  
 8 Division of the United States Department of Justice and cannot bind

29

30

1 any other federal, state, local, or foreign prosecuting, enforcement,  
2 administrative, or regulatory authorities.

3 DEFENDANT'S OBLIGATIONS

4 2. Defendant agrees to:

5 a. Give up the right to indictment by a grand jury and,  
6 at the earliest opportunity requested by the United States and  
7 provided by the Court, appear and plead guilty to a three-count  
8 information in the form attached to this agreement as Exhibit A or a  
9 substantially similar form, which charges defendant with the  
10 following: Tax Evasion, in violation of 26 U.S.C. § 7201; Operating  
11 an Illegal Gambling Business, in violation of 18 U.S.C. § 1955; and  
12 Unlawful Monetary Transactions, in violation of 18 U.S.C. § 1957.

13 b. Not contest facts stipulated to in this agreement.

14 c. Abide by all agreements regarding sentencing contained  
15 in this agreement.

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

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

23 f. Be truthful with the United States Probation and  
24 Pretrial Services Office and the Court.

25 g. Pay the applicable special assessments at or before  
26 the time of sentencing unless defendant has demonstrated a lack of  
27 ability to pay such assessments.

h. Ability to pay shall be assessed based on the Financial Disclosure Statement, referenced below, and all other relevant information relating to ability to pay.

i. Defendant agrees that any and all criminal debt ordered by the Court will be due in full and immediately. The United States is not precluded from pursuing, in excess of any payment schedule set by the Court, any and all available remedies by which to satisfy defendant's payment of the full financial obligation, including referral to the Treasury Offset Program.

j. Complete the Financial Disclosure Statement on a form provided by the United States and, within 30 days of defendant's entry of a guilty plea, deliver the signed and dated statement, along with all of the documents requested therein, to the United States by either email at usacac.finlit@usdoj.gov (preferred) or mail to the USAO Financial Litigation Section at 312 N. Spring Street, 11th Floor, Los Angeles, CA 90012.

3. Defendant further agrees:

a. To the entry as part of defendant's guilty plea of a personal money judgment of forfeiture which the parties stipulate should be in the amount of \$3,000,000 against defendant, due in full the day of sentencing, which sum defendant admits was derived from proceeds traceable to and involved in the violations described in the factual basis of the plea agreement. Defendant understands that the money judgment of forfeiture is part of defendant's sentence and is separate from any fines or restitution that may be imposed by the Court, unless ordered otherwise by the Court.

b. With respect to any criminal forfeiture ordered as a result of this plea agreement, defendant waives (1) the requirements

1 of Federal Rules of Criminal Procedure 32.2 and 43(a) regarding  
2 notice of the forfeiture in the charging instrument, announcements of  
3 the forfeiture sentencing, and incorporation of the forfeiture in the  
4 judgment; (2) all constitutional and statutory challenges to the  
5 forfeiture (including by direct appeal, habeas corpus or any other  
6 means); and (3) all constitutional, legal and equitable defenses to  
7 the money judgment of forfeiture in any proceeding on any grounds  
8 including, without limitation, that the money judgment of forfeiture  
9 constitutes an excessive fine or punishment. Defendant acknowledges  
10 that entry of the money judgment of forfeiture is part of the  
11 sentence that may be imposed in this case and waives any failure by  
12 the Court to advise defendant of this, pursuant to Federal Rule of  
13 Criminal Procedure 11(b)(1)(J), at the time the Court accepts  
14 defendant's guilty plea.

15 4. Defendant admits that defendant received no more than  
16 \$4,198,136 of unreported income during 2018, 2019, 2020, 2021, and  
17 2022. Defendant agrees that:

18 a. Defendant will file, prior to the time of sentencing,  
19 returns or amended returns for the years 2018 through 2022 subject to  
20 the above admissions, correctly reporting all income; will, if  
21 requested to do so by the Internal Revenue Service, provide the  
22 Internal Revenue Service with information regarding the years covered  
23 by the returns; will pay to the Fiscal Clerk of the Court all  
24 additional taxes and penalties and interest assessed by the Internal  
25 Revenue Service on the basis of the returns; and will promptly pay to  
26 the Fiscal Clerk of the Court all additional taxes and all penalties  
27 and interests thereafter determined by the Internal Revenue Service  
28 to be owing as a result of any computational errors. Payments may be

made to the Clerk, United States District Court, Fiscal Department,  
255 East Temple Street, Room 1178, Los Angeles, California 90012.

b. Nothing in this agreement forecloses or limits the ability of the Internal Revenue Service to examine and make adjustment to defendant's returns after they are filed.

c. Defendant will not, after filing the returns, file any claim for refund of taxes, penalties, or interest for amounts attributable to the returns filed in connection with this plea agreement.

d. Defendant is liable for the fraud penalty imposed by the Internal Revenue Code, 26 U.S.C. § 6663, on the understatements of tax liability for 2018 through 2022.

e. Defendant gives up any and all objections that could be asserted to the Examination Division of the Internal Revenue Service receiving materials or information obtained during the criminal investigation of this matter, including materials and information obtained through grand jury subpoenas.

## THE UNITED STATES' OBLIGATIONS

5. The United States agrees to:

a. Not contest facts stipulated to in this agreement.

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

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

d. Recommend that defendant be sentenced to a term of imprisonment no higher than the low-end of the applicable Sentencing Guidelines range as determined by the Court.

e. To not further criminally prosecute defendant for violations of 26 U.S.C. §§ 7201, 7206(1) and 7206(2); 18 U.S.C §§ 1955, 1956, 1957, and 1960; and 31 U.S.C. §§ 5314, 5322, 5331, and 5332 arising out of defendant's conduct described in the agreed to factual basis set forth in paragraph 17 below. Defendant understands that this paragraph does not bar the use of such conduct as a predicate act or basis for a sentencing enhancement in a subsequent prosecution, including a prosecution pursuant to 18 U.S.C. § 1961 et seq. Defendant understands that the government is free to criminally prosecute defendant for any other unlawful past conduct or any unlawful conduct that occurs after the date of this Agreement. Defendant agrees that, at the time of sentencing, the Court may consider the uncharged conduct in determining the applicable Sentencing Guidelines range, the propriety and extent of any departure from that range, and the sentence to be imposed after consideration of the Sentencing Guidelines and all other relevant factors under 18 U.S.C. § 3553(a).

## NATURE OF THE OFFENSES

6. Defendant understands that for defendant to be guilty of the crime charged in Count One, that is, tax evasion, in violation of Title 26, United States Code, Section 7201, the following must be true:

a. Defendant owed more federal income tax for the calendar year 2020 than was declared on defendant's income tax return for that calendar year;

1                   b.    Defendant knew that more federal income tax was owed  
2 than was declared due on the defendant's income tax return;

3                   c.    Defendant made an affirmative attempt to evade or  
4 defeat such additional tax; and

5                   d.    In attempting to evade or defeat such additional tax,  
6 defendant acted willfully, that is, that defendant knew federal tax  
7 law imposed a duty on him and intentionally and voluntarily violated  
8 that duty.

9                   7.    Defendant understands that for defendant to be guilty of  
10 the crime charged in Count Two, that is, Operating an Unlawful  
11 Gambling Business, in violation of Title 18, United States Code,  
12 Section 1955, the following must be true:

13                   a.    Defendant conducted a business consisting of unlawful  
14 sports gambling;

15                   b.    Sports gambling was illegal in the State of California  
16 in which defendant, in part, conducted the business;

17                   c.    The business involved five or more persons who  
18 conducted all or part of the business; and

19                   d.    The business had been in substantially continuous  
20 operation by five or more persons for more than thirty days, or had  
21 gross revenue of \$2,000 or more in any single day.

22                   8.    Defendant understands that for defendant to be guilty of  
23 the crime charged in Count Three, that is, Unlawful Monetary  
24 Transactions, in violation of Title 18, United States Code, Section  
25 1957, the following must be true:

26                   a.    Defendant knowingly engaged or attempted to engage in  
27 a monetary transaction;

b. Defendant knew the transaction involved criminally derived property;

c. The property had a value greater than \$10,000;

d. The property was, in fact, derived from unlawful  
gambling in violation of Title 18, United States Code,  
1955; and

e. The transaction occurred in the United States.

The term "monetary transaction" means the deposit, transfer, or exchange, in or affecting interstate commerce, of funds or a monetary instrument by, through, or to a financial institution. A "financial institution" includes check-cashing businesses and federally-insured banks.

## PENALTIES AND RESTITUTION

9. Defendant understands that the statutory maximum sentence that the Court can impose for each violation of Title 26, United States Code, Section 7201 and Title 18, United States Code Sections 1955 is: 5 years imprisonment; a 3-year period of supervised release; a fine of \$250,000 or twice the gross gain or gross loss resulting from the offense, whichever is greatest; and a mandatory special assessment of \$100.

10. Defendant understands that the statutory maximum that the Court can impose for a violation of Title 18, United States Code, Section 1957 is: ten years' imprisonment; a three-year period of supervised release; a fine of \$250,000 or twice the gross gain or gross loss resulting from the offense, whichever is greatest; and a mandatory special assessment of \$100.

11. Defendant understands, therefore, that the total maximum sentence for all offenses to which defendant is pleading guilty is:

1 20 years imprisonment; a three-year period of supervised release; a  
 2 fine of \$750,000 or twice the gross gain or gross loss resulting from  
 3 the offenses, whichever is greatest; and a mandatory special  
 4 assessment of \$300.

5 12. Defendant understands and agrees that the Court may order  
 6 defendant to pay restitution in the form of any additional taxes,  
 7 interest and penalties defendant owes the United States based upon  
 8 the count of conviction and any relevant conduct for tax years 2018  
 9 through 2022. Specifically, the parties agree that defendant shall  
 10 pay restitution of no more than the following amounts:

<b>Tax Year</b>	<b>Amount of Restitution for Unpaid Taxes</b>
2018	\$175,687
2019	\$160,869
2020	\$627,899
2021	\$326,711
2022	\$233,363
<b>Total</b>	<b>\$1,524,528</b>

20 13. Defendant understands that the Court must order defendant  
 21 to pay the costs of prosecution, which may be in addition to the  
 22 statutory maximum fine stated above.

23 14. Defendant understands that supervised release is a period  
 24 of time following imprisonment during which defendant will be subject  
 25 to various restrictions and requirements. Defendant understands that  
 26 if he violates one or more of the conditions of any supervised  
 27 release imposed, he may be returned to prison for all or part of the  
 28 term of supervised release authorized by statute for the offense that

1 resulted in the term of supervised release, which could result in  
2 defendant serving a total term of imprisonment greater than the  
3 statutory maximum stated above.

4       15. Defendant understands that, by pleading guilty, defendant  
5 may be giving up valuable government benefits and valuable civic  
6 rights, such as the right to vote, the right to possess a firearm,  
7 the right to hold office, and the right to serve on a jury. Defendant  
8 understands that he is pleading guilty to felonies and that it is a  
9 federal crime for a convicted felon to possess a firearm or  
10 ammunition. Defendant understands that conviction in this case may  
11 also subject him to various other collateral consequences, including  
12 but not limited to revocation of probation, parole, or supervised  
13 release in another case and suspension or revocation of a  
14 professional license. Defendant understands that unanticipated  
15 collateral consequences will not serve as grounds to withdraw  
16 defendant's guilty plea.

17       16. Defendant and his counsel have discussed the fact that, and  
18 defendant understands that, if defendant is not a United States  
19 citizen, conviction in this case makes it practically inevitable and  
20 a virtual certainty that defendant will be removed or deported from  
21 the United States. Defendant may also be denied United States  
22 citizenship and admission to the United States in the future.  
23 Defendant understands that while there may be arguments that  
24 defendant can raise in immigration proceedings to avoid or delay  
25 removal, removal is presumptively mandatory and a virtual certainty  
26 in this case. Defendant further understands that removal and  
27 immigration consequences are the subject of a separate proceeding and  
28 that no one, including his attorneys or the Court, can predict to an

1 absolute certainty the effect of his convictions on his immigration  
2 status. Defendant nevertheless affirms that he wants to plead guilty  
3 regardless of any immigration consequences that his plea may entail,  
4 even if the consequence is automatic removal from the United States.

5 FACTUAL BASIS

6 17. Defendant admits that defendant is, in fact, guilty of the  
7 offenses to which defendant is agreeing to plead guilty. Defendant  
8 and the United States agree to the statement of facts provided below  
9 and agree that this statement of facts is sufficient to support pleas  
10 of guilty to the charges described in this agreement and to establish  
11 the Sentencing Guidelines factors set forth in paragraph 18 below,  
12 but is not meant to be a complete recitation of all facts relevant to  
13 the underlying criminal conduct or all facts known to either party  
14 that relate to that conduct.

15 ***Offshore Costa Rican Sports Gambling Business.*** Beginning in  
16 or before 2015 through at least May 1, 2024, in Los Angeles County,  
17 California, and elsewhere, defendant conducted a business that  
18 provided online website and support services that unlicensed and  
19 illegal gambling businesses used to facilitate or maintain their  
20 gambling activities by permitting the customers of these bookmakers  
21 to place their bets through websites maintained by defendant's  
22 business.

23 The business, which defendant operated in violation of  
24 California Penal Code Section 337(a), provided services which in turn  
25 helped maintain illegal gambling by illegal gambling businesses or  
26 sports bookmakers, who, in turn, involved five or more persons who  
27 conducted, financed, managed, supervised, directed, or owned all or  
28 part of the illegal gambling business, including C.K., Z.W., B.Z.,

1 and multiple foreign nationals. The illegal gambling businesses that  
2 defendant's services helped maintain, in turn, remained in  
3 substantially continuous operation from their inception and often had  
4 gross revenue of well over \$2,000 on a single day.

5 Specifically, defendant, operating out of Los Angeles  
6 County and the Republic of Costa Rica, accepted and allowed bettors,  
7 through their bookmakers, such as C.K., to use his online service,  
8 which included a betting website (the "Betting Website"). The Betting  
9 Website was based in, and operated from, Costa Rica, and the  
10 defendant owned and operated it.

11 Bookmakers, including C.K., directed bettors to defendant's  
12 Betting Website. When bookmakers found a new customer—otherwise known  
13 as a bettor—who wanted to place wagers on sporting events, bookmakers  
14 would arrange for bettors to be given accounts on and access to the  
15 Betting Website. After the accounts were established, bookmakers  
16 advised bettors as to the limits on their wagering activity and  
17 directed the bettors to the Betting Website to allow bettors,  
18 including some who were California residents, to place wagers on  
19 sporting events over the internet, in violation of California Penal  
20 Code Section 337a.

21 Bookmakers kept track of bettors' wagering activities and  
22 win/loss records. When bettors won, bookmakers paid them based on the  
23 size of the bet and other information. When bettors lost, bookmakers  
24 collected the amounts due under the terms of the bet.

25 Bookmakers, including C.K., paid defendant, often in cash,  
26 for access to the Betting Website and related services. The amount of  
27 payment varied based upon the number of bettors bookmakers brought to  
28 the Betting Website.

1           The Betting Website's supporting infrastructure was in San  
2 José, the capital of Costa Rica. The Betting Website, at defendant's  
3 direction, employed people for maintenance, customer, and technical  
4 support. Bookmakers could call employees of the Betting Website  
5 working in Costa Rica for support in managing bettors' accounts.  
6 Defendant travelled to and from Los Angeles County, California, and  
7 San José, Costa Rica, while operating the Betting Website.

8           ***Money Laundering and Monetary Transactions.*** Defendant  
9 conducted monetary transactions with money, a significant portion of  
10 which was generated by illegal gambling businesses and accumulated  
11 large amounts of cash. Defendant would exchange cash for checks made  
12 out to a business entity he controlled or to defendant directly with  
13 individuals, many of whom were participants in illegal gambling  
14 businesses.

15           For example, between May 18, 2018, to January 2, 2024, C.K.  
16 provided defendant 18 checks made payable to defendant or one of  
17 defendant's businesses, including a check for \$200,000 dated  
18 January 2, 2024. Defendant deposited these checks into bank accounts  
19 he controlled. In return for those 18 checks, defendant provided C.K.  
20 more than \$1.5 million in cash.

21           Moreover, in and around April 2023, C.K. sought to convert  
22 approximately \$200,000 worth of cryptocurrency obtained through  
23 illegal bookmaking into cash through defendant. Defendant directed  
24 C.K. and Z.W. to send the cryptocurrency to another crypto wallet,  
25 and, in exchange, defendant gave Z.W. approximately \$190,000 in cash.

26           Sometimes, people who exchanged checks for cash with  
27 defendant falsely wrote on the check memo lines that the checks were  
28

1 related to a loan. Any reference to a loan was false and was meant to  
 2 disguise the purpose of the check.

3 During the relevant period, defendant exchanged between  
 4 \$1.5 million and \$3.5 million in checks made out to him or his  
 5 business for cash. The defendant knew that a significant portion of  
 6 these funds were derived from illegal sports gambling. Defendant  
 7 further knew that the cash he was providing C.K. was to be used to  
 8 promote or support illegal sports gambling.

9 **Tax Evasion.** Defendant did not report his gambling business  
 10 on his income tax returns; he also did not report or pay taxes on  
 11 much of the income he received from the business.

12 Between 2018 and 2022, defendant, a resident of Calabasas,  
 13 California, caused no more than \$4,198,136.00 of income to not be  
 14 reported on his and his wife's income tax returns. Defendant admits  
 15 that he knowingly and willfully understated his taxable income and  
 16 income tax on his federal income tax returns for each of tax years  
 17 2018 through 2022, and also knowingly and willfully caused his wife  
 18 to understate her taxable income and income tax on her federal income  
 19 tax returns. Defendant admits that he knew that he had additional  
 20 income no more than the following amounts that defendant knowingly  
 21 and willfully failed to report on income tax returns:

<b>Tax Year</b>	<b>Reported Taxable Income</b>	<b>Unreported Income</b>
2018	\$0	\$562,900.00
2019	\$0	\$519,179.00
2020	\$0	\$1,802,344.00

1	2021 <sup>1</sup>	\$629,622	\$658,900.00
2	2022	\$214,595	\$654,813.00
3	<b>Total:</b>		
	\$4,198,136.00		

4 On or about September 28, 2022, in Los Angeles County,  
 5 defendant willfully made and subscribed to a materially false United  
 6 States Individual Income Tax Return, Form 1040, for tax year 2020,  
 7 which was verified by a written declaration that it was made under  
 8 the penalties of perjury, which defendant did not believe to be true  
 9 and correct as to every matter, in that defendant reported he had no  
 10 taxable income for tax year 2020, and reported that his total tax was  
 11 \$0, when, in truth and in fact, as defendant then knew, he had  
 12 taxable income for that year and his total tax was greater than \$0.

13 The false information provided by the defendant was  
 14 material in that it affected the IRS's calculation of the amount of  
 15 income tax that defendant owed for 2020.

16 SENTENCING FACTORS

17 18. Defendant understands that in determining his sentence the  
 18 Court is required to calculate the applicable Sentencing Guidelines  
 19 range and to consider that range, possible departures under the  
 20 Sentencing Guidelines, and the other sentencing factors set forth  
 21 in 18 U.S.C. § 3553(a). Defendant understands that the Sentencing  
 22 Guidelines are advisory only, that defendant cannot have any  
 23 expectation of receiving a sentence within the calculated Sentencing  
 24 Guidelines range, and that after considering the Sentencing

25  
 26  
 27 <sup>1</sup> Defendant's income tax return preparer completed and  
 28 attempted to file defendant's 2021 Form 1040 but was unsuccessful.  
 Regardless, by providing false information to his return preparer,  
 defendant attempted to evade his income tax for 2021.

1 Guidelines and the other § 3553(a) factors, the Court will be free to  
 2 exercise its discretion to impose any sentence it finds appropriate  
 3 up to the maximum set by statute for the crimes of conviction.

4 19. Defendant and the United States agree to the following  
 5 applicable Sentencing Guidelines factors:

Count	Offense Level	USSG
1	Base Offense Level: 20-22  (a tax loss of more than \$550,000 and no greater than \$1.5 Million, or more than \$1.5 Million and no greater than \$3.5 Million)  Failure to report/correctly identify unlawful income: +2	§§2T1.1; 2T4.1(H)-(I)  §2T1.1(b) (1)
2	Base Offense Level: 12	§2E3.1(a) (2)
3	Base Offense Level: 12	§2S1.1(a) (1)
<b>Combined Offense Level: 22-24</b>		

17 20. The United States reserves the right to argue that a  
 18 two-point adjustment concerning Count 2 for defendant being an  
 19 organizer, leader, manager, or supervisor as set forth in USSG  
 20 § 3B1.1(c) is appropriate. The defendant reserves the right to oppose  
 21 this adjustment, and to request other downward adjustments, such as a  
 22 reduction for being a Zero Point Offender.

23 WAIVER OF CONSTITUTIONAL RIGHTS

24 21. Defendant understands that by pleading guilty, defendant  
 25 gives up the following rights:

26 a. The right to persist in a plea of not guilty.  
 27 b. The right to a speedy and public trial by jury.

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

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

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

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

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

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

WAIVER OF APPEAL OF CONVICTION

22. Defendant understands that, except for an appeal based on a claim that defendant's guilty plea was involuntary, by pleading guilty defendant is waiving and giving up any right to appeal his convictions on the offenses to which he is pleading guilty. Defendant understands that this waiver includes, but is not limited to, arguments that the statutes to which defendant is pleading guilty are unconstitutional, and all claims that the statement of facts provided herein is insufficient to support defendant's plea of guilty.

LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

23. Defendant gives up the right to appeal all of the  
following: (a) the procedures and calculations used to determine and  
impose any portion of the sentence; (b) the term of imprisonment  
imposed by the Court, provided it is no more than the high-end of the  
Sentencing Guidelines calculated by the Court; (c) the fine imposed  
by the Court, provided it is within the statutory maximum; (d) to the  
extent permitted by law, the constitutionality or legality of  
defendant's sentence, provided it is within the statutory maximum;  
(e) the amount and terms of any restitution order, provided it  
requires payment of no more than \$1,524,528; (f) the term of  
probation or supervised release imposed by the Court, provided it is  
within the statutory maximum; and (g) any of the following conditions  
of probation or supervised release imposed by the Court: the  
conditions set forth in General Order 20-04 of this Court; the drug  
testing conditions mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d);  
and the alcohol and drug use conditions authorized by 18 U.S.C.  
§ 3563(b)(7).

19       24. The United States agrees that, provided all portions of the  
20 sentence are at or below the statutory maximum specified above, the  
21 United States gives up its right to appeal any portion of the  
22 sentence with the exception that the United States reserves the right  
23 to appeal the amount of restitution ordered.

## WAIVER OF POST-CONVICTION COLLATERAL ATTACK

25        25. Defendant also gives up any right to bring a post-  
26 conviction collateral attack on the conviction or sentence, including  
27 any order of restitution, except a post-conviction collateral attack  
28 based on a claim of ineffective assistance of counsel, a claim of

1 newly discovered evidence, or an explicitly retroactive change in the  
2 applicable Sentencing Guidelines, sentencing statutes, or statutes of  
3 conviction. Defendant understands that this waiver includes, but is  
4 not limited to, arguments that the statutes to which defendant is  
5 pleading guilty are unconstitutional, and any and all claims that the  
6 statement of facts provided herein is insufficient to support  
7 defendant's pleas of guilty.

8 RESULT OF RESULT OF VACATUR, REVERSAL OR SET-ASIDE

9 26. Defendant agrees that if any count of conviction is  
10 vacated, reversed, or set aside, or the failure to report criminal  
11 source income in excess of \$10,000 enhancement imposed by the Court  
12 to which the parties stipulated in this agreement is vacated or set  
13 aside, the United States may: (a) ask the Court to resentence  
14 defendant on any remaining counts of conviction, with both the United  
15 States and defendant being released from any stipulations regarding  
16 sentencing contained in this agreement, (b) ask the Court to void the  
17 entire plea agreement and vacate defendant's guilty plea on any  
18 remaining counts of conviction, with both the United States and  
19 defendant being released from all their obligations under this  
20 agreement, or (c) leave defendant's remaining conviction, sentence,  
21 and plea agreement intact. Defendant agrees that the choice among  
22 these three options rests in the exclusive discretion of the United  
23 States.

24 RESULT OF WITHDRAWAL OF GUILTY PLEA

25 27. Defendant agrees that if, after entering a guilty plea  
26 pursuant to this agreement, defendant seeks to withdraw and succeeds  
27 in withdrawing defendant's guilty plea on any basis other than a  
28 claim and finding that entry into this plea agreement was

1 involuntary, then the United States will be relieved of all of its  
2 obligations under this agreement.

3 EFFECTIVE DATE OF AGREEMENT

4 28. This agreement is effective upon signature and execution of  
5 all required certifications by defendant, defendant's counsel, an  
6 Attorney for the United States, and receives approval from the  
7 Tax Division.

8 BREACH OF AGREEMENT

9 29. Defendant agrees that if defendant, at any time after the  
10 effective date of this agreement, knowingly violates or fails to  
11 perform any of defendant's obligations under this agreement ("a  
12 breach"), the United States may declare this agreement breached. All  
13 of defendant's obligations are material, a single breach of this  
14 agreement is sufficient for the United States to declare a breach,  
15 and defendant shall not be deemed to have cured a breach without the  
16 express agreement of the United States in writing. If the United  
17 States declares this agreement breached, and the Court finds such a  
18 breach to have occurred, then:

19 a. If defendant has previously entered guilty pleas  
20 pursuant to this agreement, defendant will not be able to withdraw  
21 the guilty pleas;

22 b. The United States will be relieved of all its  
23 obligations under this agreement. In particular, the United States  
24 will no longer be bound by any agreements concerning sentencing and  
25 will be free to seek any sentence up to the statutory maximum for the  
26 crimes to which defendant has pleaded guilty; and

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1                   c.    The United States will be free to criminally prosecute  
2 defendant for false statement, obstruction of justice, and perjury  
3 based on any knowingly false or misleading statement by defendant.

4                   COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

5                   OFFICE NOT PARTIES

6                   30.   Defendant understands that the Court and the United States  
7 Probation and Pretrial Services Office are not parties to this  
8 agreement and need not accept any of the United States' sentencing  
9 recommendations or the parties' agreements to facts or sentencing  
10 factors.

11                  31.   Defendant understands that both defendant and the United  
12 States are free to: (a) supplement the facts by supplying relevant  
13 information to the United States Probation and Pretrial Services  
14 Office and the Court, (b) correct any factual misstatements relating  
15 to the Court's Sentencing Guidelines calculations and determination  
16 of sentence, and (c) argue on appeal and collateral review that the  
17 Court's Sentencing Guidelines calculations and the sentence it  
18 chooses to impose are not error, although each party agrees to  
19 maintain its view that the calculations in paragraph 18 are  
20 consistent with the facts of this case. Although this paragraph  
21 permits both the United States and defendant to submit full and  
22 complete factual information to the United States Probation and  
23 Pretrial Services Office and the Court, even if that factual  
24 information may be viewed as inconsistent with the facts agreed to in  
25 this agreement, this paragraph does not affect defendant's and the  
26 United States's obligations not to contest the facts agreed to in  
27 this agreement.

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

## NO ADDITIONAL AGREEMENTS

12       33. Defendant understands that, except as set forth herein,  
13 there are no promises, understandings, or agreements between the  
14 United States and defendant or defendant's attorneys, and that no  
15 additional promise, understanding, or agreement may be entered into  
16 unless in a writing signed by all parties or on the record in court.

PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

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

AGREED AND ACCEPTED.

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

BILAL A. ESSAYLI  
Acting United States Attorney

JOHN C. GERARDI  
CHARLES A. O'REILLY  
Trial Attorneys

---

Date

JASON NOAH FEINMAN  
Defendant

---

Date

ADAM H. BRAUN  
Attorney for  
Defendant Jason Noah Feinman

10.10.25

Date

1                   PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

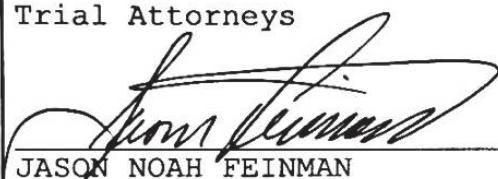
2       34. The parties agree that this agreement will be considered  
3 part of the record of defendant's guilty plea hearing as if the  
4 entire agreement had been read into the record of the proceeding.

5  
6 AGREED AND ACCEPTED.

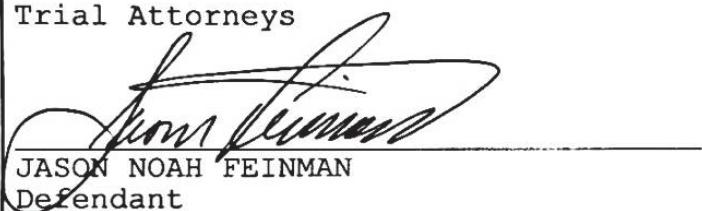
7 UNITED STATES ATTORNEY'S OFFICE  
8 FOR THE CENTRAL DISTRICT OF CALIFORNIA

9 BILAL A. ESSAYLI  
10 Acting United States Attorney

11 JOHN C. GERARDI  
12 CHARLES A. O'REILLY  
13 Trial Attorneys

14   
15 JASON NOAH FEINMAN  
16 Defendant

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18 Date

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29 ADAM H. BRAUN  
30 Attorney for  
31 Defendant Jason Noah Feinman

32 Date

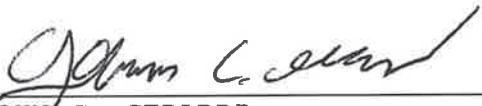
1 PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

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

5  
6 AGREED AND ACCEPTED.

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

9 BILAL A. ESSAYLI  
10 Acting United States Attorney

11   
12 JOHN C. GERARDI  
13 CHARLES A. O'REILLY  
Trial Attorneys

10/14/25  
11 Date

14  
15 JASON NOAH FEINMAN  
16 Defendant

17 Date

18 ADAM H. BRAUN  
19 Attorney for  
Defendant Jason Noah Feinman

20 Date

CERTIFICATION OF DEFENDANT

I have read this agreement in its entirety. I have had enough time to review and consider this agreement, and I have carefully and thoroughly discussed every part of it with my attorneys. I understand the terms of this agreement, and I voluntarily agree to those terms. I have discussed the evidence with my attorneys, and my attorneys have advised me of my rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. No promises, inducements, or representations of any kind have been made to me other than those contained in this agreement. No one has threatened or forced me in any way to enter into this agreement. I am satisfied with the representation of my attorneys in this matter, and I am pleading guilty because I am guilty of the charges and wish to take advantage of the promises set forth in this agreement, and not for any other reason.

~~JASON NOAH FEINMAN~~  
JASON NOAH FEINMAN  
Defendant

Date

10/10/2025

CERTIFICATION OF DEFENDANT'S ATTORNEY

I am Jason Noah Feinman's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of his rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. To my knowledge: no promises, inducements, or representations of any kind have been made to my client other than those contained in this agreement; no one has threatened or forced my client in any way to enter into this agreement; my client's decision to enter into this agreement is an informed and voluntary one; and the factual basis set forth in this agreement is sufficient to support my client's entry of guilty plea pursuant to this agreement.

John H

10.10.25

Date

18 ADAM H. BRAUN  
19 Attorney for  
Defendant Jason Noah Feinman

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## Exhibit A

UNITED STATES DISTRICT COURT

FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

CR No.

Plaintiff,

I N F O R M A T I O N

v.

[26 U.S.C. § 7201: Attempt to Evade and Defeat Tax; 18 U.S.C. § 1955: Operating an Illegal Gambling Business; 18 U.S.C. § 1957: Unlawful Monetary Transactions; 26 U.S.C. § 7301, 28 U.S.C. § 2461(c), 18 U.S.C. §§ 981, 982, and 1955: Criminal Forfeiture]

The Acting United States Attorney charges:

COUNT ONE

[26 U.S.C. § 7201]

From in or about January 2020 through in or about September 2022, in the Central District of California, and elsewhere, defendant JASON NOAH FEINMAN, a resident of Calabasas, California, willfully attempted to evade and defeat income tax due and owing by him to the United States of America for the calendar year 2020 by committing one or more affirmative acts of evasion, including preparing and causing to be prepared,

1 and by signing and causing to be signed, a false and fraudulent  
2 U.S. Individual Income Tax Return, Form 1040, which was  
3 submitted to the Internal Revenue Service. On that tax return,  
4 defendant FEINMAN reported and caused to be reported that he had  
5 no taxable income for the calendar year 2020 and that there was  
6 no tax, and then claimed a \$75,503 refund. In fact, as  
7 defendant FEINMAN knew, his taxable income for the calendar  
8 year 2020 was greater than the amount reported on the tax  
9 return, and as a result of such taxable income, there was a tax  
10 due and owing to the United States of America.

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1 COUNT TWO

2 [18 U.S.C. § 1955]

3 Beginning no later than 2015, and continuing to on or about  
4 May 1, 2024, in Los Angeles County, within the Central District  
5 of California, and elsewhere, defendant JASON NOAH FEINMAN  
6 conducted, financed, managed, supervised, directed, and owned an  
7 illegal gambling business, specifically, a website that hosted  
8 bookmaking businesses involving taking bets on the outcomes of  
9 sporting events at agreed-upon odds in violation of California  
10 Penal Code Section 337a, which business involved at least five  
11 persons who conducted, financed, managed, supervised, directed,  
12 and owned all or part of the business; had been in substantially  
13 continuous operation by at least five persons for a period in  
14 excess of thirty days; and had gross revenue of more than \$2,000  
15 in a single day.

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1 COUNT THREE

2 [18 U.S.C. § 1957, 2(b) ]

3 On or about January 2, 2024, in Los Angeles County, within  
4 the Central District of California, and elsewhere, defendant  
5 JASON NOAH FEINMAN, knowingly engaged in, and willfully caused  
6 others to engage in, a monetary transaction, in and affecting  
7 interstate commerce, of a value greater than \$10,000, involving  
8 funds that he knew to be criminally-derived property, and which  
9 funds, in fact, were derived from specified unlawful activity,  
10 by accepting a \$200,000 check and depositing the check into a  
11 Bank of America bank account he controlled, knowing the funds  
12 were derived from an illegal gambling business.

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## 1 FORFEITURE ALLEGATION ONE

2 [18 U.S.C. §§ 981(a)(1)(C) and 1955(d) and 28 U.S.C. § 2461(c)]

3 1. Pursuant to Rule 32.2 of the Federal Rules of Criminal  
4 Procedure, notice is hereby given that the United States of  
5 America will seek forfeiture as part of any sentence, pursuant  
6 to Title 18, United States Code, Sections 981(a)(1)(C) and  
7 1955(d) and Title 28, United States Code, Section 2461(c), in  
8 the event of the defendant's conviction of the offense set forth  
9 in Count Two of this Information.

10 2. The defendant, if so convicted, shall forfeit to the  
11 United States of America the following:

12 (a) All right, title, and interest in any and all  
13 property, real or personal, constituting, or derived from, any  
14 proceeds traceable to the offenses, or used in the offense; and  
15 (b) To the extent such property is not available for  
16 forfeiture, a sum of money equal to the total value of the  
17 property described in subparagraph (a).

18 3. Pursuant to Title 21, United States Code, Section  
19 853(p), as incorporated by Title 28, United States Code, Section  
20 2461(c), the defendant, if so convicted, shall forfeit  
21 substitute property, up to the value of the property described  
22 in the preceding paragraph if, as the result of any act or  
23 omission of the defendant, the property described in the  
24 preceding paragraph or any portion thereof (a) cannot be located  
25 upon the exercise of due diligence; (b) has been transferred,  
26 sold to, or deposited with a third party; (c) has been placed  
27 beyond the jurisdiction of the court; (d) has been substantially

1 diminished in value; or (e) has been commingled with other  
2 property that cannot be divided without difficulty.

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1 FORFEITURE ALLEGATION TWO

2 [18 U.S.C. § 982]

3 1. Pursuant to Rule 32.2(a) of the Federal Rules of  
4 Criminal Procedure, notice is hereby given that the United  
5 States will seek forfeiture as part of any sentence, pursuant to  
6 Title 18, United States Code, Section 982(a)(1), in the event of  
7 the defendant's conviction of the offense set forth in Count  
8 Three of this Information.

9 2. The defendant, if so convicted, shall forfeit to the  
10 United States of America the following:

11 (a) Any property, real or personal, involved in such  
12 offense, and any property traceable to such property; and

13 (b) To the extent such property is not available for  
14 forfeiture, a sum of money equal to the total value of the  
15 property described in subparagraph (a).

16 3. Pursuant to Title 21, United States Code,  
17 Section 853(p), as incorporated by Title 18, United States Code,  
18 Section 982(b) the defendant, if so convicted, shall forfeit  
19 substitute property, if, by any act or omission of the  
20 defendant, the property described in the preceding paragraph, or  
21 any portion thereof: (a) cannot be located upon the exercise of  
22 due diligence; (b) has been transferred, sold to, or deposited  
23 with a third party; (c) has been placed beyond the jurisdiction  
24 of the court; (d) has been substantially diminished in value; or

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1 (e) has been commingled with other property that cannot be  
2 divided without difficulty.

3  
4 BILAL A. ESSAYLI  
5 Acting United States Attorney  
6

7 JOSEPH T. McNALLY  
8 Assistant United States Attorney  
9 Acting Chief, Criminal Division  
10

11 KRISTEN A. WILLIAMS  
12 Assistant United States Attorney  
13 Chief, Major Frauds Section  
14

15 JOHN C. GERARDI  
16 CHARLES A. O'REILLY  
17 Trial Attorneys  
18 Tax Division  
19 U.S. Department of Justice  
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