7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

1	DENNIS L. PEREZ, ESQ., State Bar No. 106555 HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, P.C.
	HOCHMAN, SALKÍN, RÉTTIG, TOSCHER & PEREZ, P.C.
, ,	19150 Wilshire Rolllevard Stiffe 300
	Beverly Hills, California 90212-3414
3	Beverly Hills, California 90212-3414 Telephone: (310) 281-3200 Facsimile: (310) 859-1430 E-mail: Perez@taxlitigator.com
	Facsimile: (310) 859-1430
4 l	E-mail: Perez@taxlitigator.com
•	I man. Totalestaminigator.com
5 l	Attorney for Defendant
<i>-</i>	Attorney for Defendant

### UNITED STATES DISTRICT COURT CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA, Plaintiff, VS. FATEMEH AMIN, Defendant

CASE NO.: CR 15-00182-DDP

DEFENDANT FATEMEH AMIN'S SENTENCING POSITION

Sentencing Date: October 19, 2015 Time: 1:30 p.m.

Judge: Honorable Dean D. Pregerson Courtroom: 3 – Second Floor

Defendant FATEMEH AMIN, by and through her attorney of record, Dennis L. Perez of Hochman, Salkin, Rettig, Toscher & Perez, P.C., hereby submits her sentencing position. For the reasons that follow, and as more fully set forth in the accompanying Memorandum of Points and Authorities, we respectfully urge the Court to impose a sentence consistent with the Probation Department Recommendation:

1. The Presentence Investigation Report ("PSR") calculated an advisory Sentencing Guidelines total offense level of 15, with a range of 18-24 months. The Probation Department has recommended a two-level downward variance and a three-year term of probation with a condition of twelve months of home detention, based on the factors more fully set forth below. Additionally, the Probation

Department recommended a \$40,000 criminal fine.

- 2. Mrs. Amin's history of charitable works, both in Iran and the United States carry on the tradition of her father and are nothing short of extraordinary.
- 3. Mrs. Amin, age 64, has an otherwise unblemished record, poses no meaningful threat of recidivism and will pay the total restitution of \$386,701 prior to sentencing (Mrs. Amin's representative received the government's civil tax report just a few days before the filing of this memorandum and in response, Mrs. Amin will be meeting with the Internal Revenue Agent and making arrangements for payment of the civil tax liabilities), making incarceration unnecessary to serve the ends of justice in this case.

Mrs. Amin has no objections to the PSR filed in her case by the Probation Department.

Taking into consideration the advisory guidelines, and the factors set forth in 18 U.S.C. §3553(a), Mrs. Amin respectfully requests that the Court impose a sentence consistent with the Probation Department recommendation, that is "a sentence sufficient but not greater than necessary." <u>Kimbrough v. United States</u>, 128 S.Ct. at 570 (quoting 18 U.S.C. 3553(a)), to comply with the purposes of sentencing in this case.

Respectfully submitted,

DATED: September 28, 2015 HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, P.C.

By:<u>/s/</u>

DENNIS L. PEREZ Attorneys for Defendant Fatemeh Amin

1		TADLE OF COMPENIES
2		TABLE OF CONTENTS
3 4	I.	INTRODUCTION
5	II.	HISTORY AND CHARACTERISTICS OF FATEMEH AMIN
6 7		A. Mrs. Amin has carried on the tradition of her family to do good deeds to improve the welfare of the people of her local village and to serve the community in which she lives
8		B. Mrs. Amin is a kind, compassionate person with a strong devotion to family, friends and her charitable good works
9		C. Mrs. Amin is remorseful for her actions
10	III.	THE TOTALITY OF THE CIRCUMSTANCES IN THIS CASE
11		CALL FOR A SENTENCE CONSISTENT WITH THE PROBATION DEPARTMENT RECOMMENDATION14
12		
13	IV.	CONCLUSION15
<ul><li>14</li><li>15</li></ul>	Exhibit A – Last Will and Testament of Abbas Amin and Translation Exhibit B - Brochure of the School and Cultural Center Exhibit C - Commendation Letter from Mayors of Aminshahr and	
16	Exhib	two nearby cities <b>pit D</b> – Letter Commendation for the head of Ministry of Education
17 18	for Aminshahr  Exhibit E – Picture of Main Cultural Center Building  Exhibit F – Letter from Elizabeth Daley, Dean of Cinematic Arts and James Hindman  Exhibit G - Letter from Farangis Siahpour  Exhibit H – Letter from Charles Sadler, M.D.	
19		
20	Exhib	oit I – Reference Letters
21	1. Sh	neila Karbassian – Daughter
22	3. No	nirin Karbassian – Daughter egin Karbassian – Daughter
23	5. Fe	amid Shafipour – Brother-in law ereshteh Amin, Ed. D - Sister
24	17. Pa	ouya Shafipour, M.D.M.S Nephew Inthea Shafipour – Friend/Niece-in law
25	8. Na 9. Ju	adereh Chamlou - Friend lia Nańay - Friend pheila Jalali – Friend
26	11. N	fina Feuerhaken – Niece
27	EXH	IBIT J – Letter from Fatemeh Amin
28		
	1	3

### MEMORANDUM OF POINTS AND AUTHORITIES

T.

### **INTRODUCTION**

We respectfully submit this memorandum on behalf of Mrs. Amin in anticipation of her sentencing. The Probation Department has recommended three years' probation with a twelve-month term of home detention. In addition, the Probation Officer has recommended a \$40,000 criminal fine. We concur in the Probation Officer's recommendation and submit this memorandum in support thereof.

II.

### HISTORY AND CHARACTERISTICS OF MRS. AMIN

The PSR discusses Mrs. Amin's personal history and characteristics at ¶56-81. As set forth in the PSR and as further explained below, with the exception of the conduct at issue in this case, Mrs. Amin has led an otherwise exemplary and law abiding life, marked by numerous good works, acts of charity and personal generosity.

# A. Mrs. Amin has carried on the tradition of her family to do good deeds to improve the welfare of the people of her local village and to serve the community in which she lives

Mrs. Amin was born on July 21, 1951 in Rafsanjan, Iran. She was raised in an upper middle class family of pistachio farmers. Her family, for multiple generations has owned farmland in Rafsanjan and earned a living cultivating primarily pistachio nuts. The Amin family also has a tradition of charitable good works. Attached as **Exhibit A** is the last Will and Testament of Mrs. Amin's father, Abbas Amin, with an English translation. Mr. Amin stated his wish for his children to continue the family tradition of good deeds:

I, Mr. Abbas Amin write this Last Will and Testament in full mental & spiritual health so that my children shall

embark on it after my death.

Since the tradition in our family has been to do good deeds and we've always allocated a part of our real estate's income to the welfare of the people of the village and heightening their level of literacy and life, I hereby ask my children and wife to continue the tradition and not to let the light that had been lit by Mr. Mohammadali, our ancestor be put out.

During his lifetime, Mrs. Amin's father built elementary and secondary schools and developed a well to provide drinking water to a remote village in Iran. He also built a library for the village. Before the father passed way, he began the construction of a vocational school for youths in the village. Mrs. Amin, answering her father's call, took over the vocational school project and changed the focus to a vocational school for girls interested in starting their own businesses. In furtherance of the goals of the school, Mrs. Amin not only developed the school, but developed an entrepreneurial center where girls could start and run their businesses. The center is located in the middle of the Aminshahr village and has been a great success. Attached as **Exhibit B** is a brochure that includes pictures and a description of the Aminshahr entrepreneurial school and center for girls.

Attached as **Exhibit** C is a commendation presented to Mrs. Amin by the Mayor of Aminshahr and from the Mayors of two nearby cities. As stated in the English translation, which is also attached, Mrs. Amin was recognized for her development of the female entrepreneurship school and center:

Now that with the help of God and your hard work and determination, we have a historic building in the City of Aminshahr and this building provides many services to the residents. We feel that it is well warranted that we express our appreciation and heartfelt thanks to you for your help.

Philanthropists like you have a special place by the Almighty, because you show the way to others. We the undersigned thank you and wish you success and good health.

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

Mrs. Amin also received a commendation from the Head of Ministry of Education for Aminshahr. Attached as **Exhibit D** is a copy of the commendation, plus English translation, wherein Mrs. Amin's development of the complex is recognized:

You have helped create new education facilities in our province and have caused an upgrade in our education services. We thank you for the new building and ask God to enable you even more in the future.

Mrs. Amin was also the driving force behind a cultural center that was built with her and her family's money in Rafsanjan, Iran. Mrs. Amin's mother was the first person to have the idea for the community cultural center, the mother discussed her vision of such a center with Mrs. Amin and she proceeded to spearhead the project. Mrs. Amin was involved from the initial planning stage through to the grand opening of the center. The cultural center is a 22,000 squarefoot building with adjacent buildings and fully landscaped grounds measuring 80,000 square feet. The main building has two movie theaters and several meeting rooms where classes on Iranian culture, yoga, language, carpet weaving, calligraphy, computer and other such classes are held. The grounds are beautifully landscaped, are used for outdoor concerts and charity bazaars, and there is also a children's playground, shops and restaurants, some of which have Iranian cultural themes. The building was completed in November, 2011, after a two-year period of construction. Attached as **Exhibit E** is a picture of the main cultural center building, which has become the center for many cultural and educational programs and events for the Rafsanjan residents.

Mrs. Amin was also very involved in supporting a new graduate arts school, The Red Sea Institute of Cinematic Art ("RSICA"), which was a joint venture between the University of Southern California and the Royal Film Commission of Jordan. Elizabeth, Daley, Ph.D., Dean, School of Cinematic Arts, USC and James Hindman, Ph.D., Provost, RSICA have written a letter to the Court, attached as

### **Exhibit F** and they state:

1

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

We first met Mrs. Amin in the Winter of 2007 as we were organizing a new graduate arts school (the Red Sea Institute of Cinematic Arts) in Jordan, which was a joint venture of the University of Southern California and the Royal Film Commission of Jordan. Mrs. Amin and her family were well known to us because of their generosity to educational causes and ventures in the United States and in the Middle East. In meeting with Mrs. Amin it became clear that she was happy to financially support appropriately qualified Iranian students with full scholarships at the new school. Not only was she extremely generous in this way, but she also volunteered to help organize interviews and screenings of potential applicants in Iran – a complex and time-consuming process she took responsibility for over 3 years. At her own expense she travelled to the school to visit the school, interview the students on their progress, and support them personally. We were extremely impressed repeatedly with her kindness, thoughtful generosity, and wisdom in dealing with the school and the exceptional young people there. She was in many ways the first and most important of the school's benefactors.

Farangis Siahpour, an RSICA student wrote a letter that is attached as

### **Exhibit G** and it states:

Falli has provided me a platform of empowerment and mentorship and she has created jobs and opportunities for me and my fellow filmmaker friends in the States.

I saw firsthand the challenges and efforts Falli Amin put into building up the non-profit film school in Jordan and all the time she travelled back and forth from the States to Jordan, meeting with the faculty members of USC and the King of Jordan. She sat with me and my fellow filmmakers to make sure the path was built correctly.

I was fortunate to experience the collaboration of Iranian Americans and being part of it. It would have been completely impossible without Falli Amin to pull many successful events together in my life.

Mrs. Amin drew from her experience in fighting cancer and became involved in the Persian American Cancer Institute ("PACI"). Charles Sadler,

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

M.D., a surgeon familiar with Mrs. Amin's involvement wrote a letter attached as **Exhibit H** and he states:

We first met with her [Mrs. Amin] in association with PACI (paci.org), an organization my wife created many years ago to reduce the cancer burden in minority communities. Ms. Amin became an early and ardent She has contributed generously supporter of PACI. More importantly, she has financially. given unstingtingly of her time to support not only the organization's goals, but to provide succor to individual cancer patients. As I know from observing my own wife's activities, the vast majority of cancer-survivors are most comfortable when they can put the entire experience behind them and simply forget about it. It is the rare women who can repeatedly revisit one of the most painful moments of her life by comforting another woman who has just been diagnosed. Ms. Amin, herself a cancer-survivor, has been a reliable and constant companion to my wife in providing such comfort to minority women who suffer far more than main-stream Americans.

As shown above, Mrs. Amin "talks the talk and walks the walk." Her charitable activities go far beyond just simply writing a check. The projects in Rafsanjan and Aminshahr would not have happened without her constant, handson involvement and she exhibited the same personal commitment to her activities on behalf of the RSICA and the PACI organizations.

## B. Mrs. Amin is a kind, compassionate person with a strong devotion to her family, friends and her charitable good works

The true character of Mrs. Amin is shown in the letters that have been written on her behalf by family and friends. Although embarrassed to do so, Mrs. Amin shared her legal problems with the persons whom have written letters attesting to her character. These letters are attached as **Exhibit I**.

Mrs. Amin's daughter, Sheila Karbassian, writes:

I am aware that you have received many letters describing and praising my mother and her many accomplishments not only as a woman but also as a

citizen of humanity. You've read about her strength and resilience. She is a woman of substance. She has withstood a revolution, war, cancer, loss of her only sonin law (my husband), my father's Parkinson disease, and now this.

By now, it should be clear that she is no ordinary person. The scope of her presence not only within our family and extended family but, within the community she works in, is invaluable. It isn't just I or my sisters or my daughter who rely on her for strength and inspiration and nurturing, it is a whole community of, and in some part of rural Iran an entire town that looks up to her for hope. She has become a symbol of the potential that lies within every woman. It would be a shame to deprive us all of her presence. Life is hard enough and death will do that for us, eventually.

Mrs. Amin's second daughter, Shirin Karbassian, describes how her mother kept the family together living in Iran, post-revolution:

My mother Falli Amin, who is being sentenced on October 19, 2015, is an exceptional woman. She is a strong independent woman who has not always been like this. When her life got difficult and she found herself alone, in Iran after a revolution and during an 8-year war, she realized that she had no choice but to become strong and to keep her family together. Raising 3 girls in Iran during the war and with such strict religious ideology, which she did not believe in, was not easy.

My father had very limited earnings from teaching, and he was not very involved in our lives growing up. Coming from a wealthy family my grandfather's farms were poorly managed and so there was no income coming from my mom's family. During those days everyday was a constant struggle for my mother.

\* \* \* \*

Quite a few years has passed since then and she turned our lives around, as she did with so many other people. She smiled more and her spirit had calmed down. But then in 2011 when my brother-in law died, she lost hope and became sad and depressed. She kept telling my sister, Sheila, that she was sorry she could not do anything to bring back her husband. Ali was like a son to

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

her and his death really broke her heart. He was with my sister and in our family since the age of 19. He passed away at 42 years of age, a medical doctor specializing in OBGYN after 17 years of marriage to my sister Sheila. They have an 11 year old daughter.

Mrs. Amin's third daughter, Negin Karbassian, describes the impact her mother's charitable projects in Rafsanjan and Aminshahr had on the local residents:

My mom, is an exceptional person. I was so blessed to be her daughter and to be by her side learning about the great human being that she is. I was lucky enough to be a witness to the amazing work she has done for thousands of people in remote areas of Iran.

I was there when school kids would run to see her arrive, to show their appreciation for the school she had built or the dormitory she had finished building. They gave her hugs and thank you notes and I would stand there amazed at what she had achieved and all people who had benefitted from her work.

I was there when she brought a university professor from the best university in Tehran to the small town to teach young girls entrepreneurship so that one day they could learn to stand on their own feet and live better lives. Most of these girls are from poor families and now, thanks to my mother, they were getting top of the line education. And also they learned to work with their hands, to become skilled workers and business owners.

I attended a yoga class in the new cultural center she had made as a charity for people of Rafsanjan, to bring this city language classes, two movie theaters, computer courses, an art gallery, and a book store. The cultural center provides people an overall beautiful atmosphere where they can escape the hardship of their day to day lives and replace it with art and books.

Hamid Shafipour, Mrs. Amin's brother-in-law describes her true character in her dealings with family and colleagues:

Fatemeh is a truthful, trustworthy person. Her deeds are always the same as her words. She is very generous and helpful to her employees and their families. She is a very

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

kind and passionate character showing her respect and honor to all her friends and employees. She is very dependable and at the time of need shows herself up and initiates a problem solving solution. She is very persistent and never gives up on disastrous, complicated situations. Although Fatemeh looks ambitious in her innovative works, she is still very understating and cooperative with her partners.

Fereshteh Amin, Ed. D., a professor at California State Polytechnic University, Pomona and Mrs. Amin's sister, describes Mrs. Amin's most recent act of charity that her counsel was not aware of until he read it in this July 29, 2015 letter. It concerns Mrs. Amin's raising money to purchase iPads for the Iranian athletes participating in the 2015 Special Olympic Games:

... For this year's (2015) Special Olympic Games, Falli realized that not enough Iranians from the community had attended the games in support of the Iranian players. She instantly organized family and friends to purchase iPad tablets for each player as a gift of support for their efforts and to provide them with this easily accessible technology in their day-to-day lives. She wanted to make sure that the players knew that they had the community's support in Los Angeles during their stay here.

I have always admired her determination and her persistence to impact the life of people who do not have the same privilege as she has had. Falli has a strong sense of duty, which she applies to her family and community. She also possesses a great deal of integrity, and constantly strives to make sure she is doing the right thing. When she realized that my father was sick in the U.S. in 2002 and could not go back to Iran to make the contributions that he so desired of building educational and recreational centers for families, she took charge and dedicated her work and life to fulfill my father's dream. My sister is trying to leave the legacy that my father always dreamt of and we are all so in debt to her for her hard work and the good will that she has created for the families who now use the centers. I observed her while working in her cultural center in Rafsanjan, Iran; she was unstoppable and worked hard to make a difference in the life of people. Through that cultural center, she produced many jobs for locals and a place for people to entertain, socialize, learn, and grow. All of this taking place in a

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

city known for a record high rate of drug addiction among its youth.

Mrs. Amin's nephew, Pouya Shafipour, M.D.M.S., describes Mrs. Amin's project in Rafsanjan. Notably, he states that he "never found her [Mrs. Amin] to work for recognition or money but to genuinely improve the life of other people around her and make a lasting impact on others' lives." Dr. Shafipour writes:

Falli has also dedicated her life to fulfilling my late grandfather, Abbas Amin's dream of building a worldclass educational and cultural center in Rafsanjan, Iran to provide a safe environment for young men and women to receive free education and raise money for poor families. When she found out that my grandfather could not go back to Iran to fulfill his dream due to his cancer, she stepped up and despite difficulties associated with such a large project and societal and business restrictions of a woman business owner in Iran, she worked tirelessly and built a world class center which has provided jobs and education to many and is a part of the historical heritage site in that town and financially stable for years to come. This center not only provides for families who work there and educators for years to come, but also is a place as a place myself and my children are proud to be associated with and provides a role-model for my children to look up to and follow.

In another totally unsolicited act of personal generosity, Mrs. Amin planned and hosted her nephew's wedding at Mrs. Amin's house in Tehran, Iran. The nephew's wife, Panthea Shafipour, states:

Falli is a genuine human being. I had known her only for 6 months after our engagement when she offered her beautiful house in Tehran to host our Wedding Reception. At the time, my husband was in the last year of medical school training in California and I was finishing school in Vancouver, BC. We both had 2 weeks of break for our wedding and she offered to plan the entire ceremony on our behalf. That was the moment I realized her special personality and unconditional love for us. This was despite her at the time being busy with 3 daughters herself as well as being a busy woman this offer was not something both my husband and I expected at the time but greatly appreciated and carry the memory

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

with us forever.

Nadereh Chamlou, former Senior Advisor of the World Bank, describes her interaction with Mrs. Amin. As the Chief Economist of the World Bank's Middle East and North Africa Region, Ms. Chamlou states:

One of these entrepreneurs was Mrs. Amin, an entrepreneur in the Agriculture Sector; a pistachio farmer. Mrs. Amin had remained in Iran, despite its difficult environment for women, in order to take care of the farms that had been in her family for generations, mainly to make sure that the business continued, especially as it employed many poor agricultural workers. It was not the money that drove her in this regard; she wanted to protect the people who had worked on her family's land for generations and would lose a great deal if not taken care of by someone who could steer the business correctly. Her rationale was that if these rural people would not have alternatives to earn a living they could become easy prey for the political forces that espoused fundamentalism and extremism. She thought that through education of the youth and the women, as well as through poverty alleviation, she could help these people become more moderate in their outlook and actions.

I very much appreciated this vision and her passion to stay (unlike the rest of her family) in Iran in hopes to achieve her objective; I saw it as an exemplary case of social entrepreneurship. As a result of this initial encounter, I invited Mrs. Amin to several conferences around the Middle East, during which she spoke about social entrepreneurship in general, and about her project and mission in particular.

During one of my follow-up visits to Iran several years later, Mrs. Amin offered to show me the village and the farms where she worked. She was particularly keen on showing me the urban development work she had initiated to modernize the little village of Anar, in central Iran, with part of the profit from her pistachio business. She showed me the modern commercial center that had been created, the school for disadvantaged children, the women's center, and many other facilities. I also had the chance to speak to some of the farmers and village people assembled that day, since the visit of strangers

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

like us was obviously not an everyday event in this offthe beaten path location.

Julia Nańay is an energy analyst living in Washington, D.C. She speaks to Mrs. Amin's philanthropic activities in Iran:

My goal here is to shed light on Falli's character as an honest, kind and giving person whom I have known for the last 15 years. I first met Falli in Tehran when I traveled there as an energy analyst. She was this amazing person that was at the epicenter of the diplomatic community, hosting ambassadors, foreign journalists and analysts, and making it possible for all of us to adjust to what otherwise was not an easy environment to access people and information. Over the years, I got to understand what a compassionate and charitable person she was as I heard about her various philanthropic activities to help educate village children in Iran in order to give them the possibility to aspire to a better and different world. That is Falli. She is always looking out for others.

Soheila Jalali is a long-time friend of Mrs. Amin. Like others, Mrs. Jalali describes her respect for Mrs. Amin's charitable contributions:

I have known Falli Amin, my dearest friend for over 30 years. Although it is impossible for me to list all of her contributions to humanity and to me personally, I would like to express my great respect for her character as well as I am able to.

Falli has been an inspiration to me and to the people around her as she constantly raises the bar for all of us, with her selflessness and charitable and humanitarian offerings. She is an extremely intelligent and well-educated woman who is a kind yet strong, supportive and guiding, and an honest and truthful friend at all times.

Mrs. Amin's niece, Mona Feuerhaken, describes the Amin family values that Mrs. Amin has exhibited and lived by in her life:

... But, I do know that she has been working tirelessly in dedicating her life to helping people and making a difference every opportunity that she gets. She completely lights up and becomes full of energy every time she tells me about her charity work. Doing good

work in the Amin family is something that has been a part of the family for generations. The name Amin actually means honest and trustworthy which are characteristics that Aunt Falli wholeheartedly represents.

### C. Mrs. Amin is remorseful for her actions

Mrs. Amin is sorry for the conduct that has led to the guilty plea in her case. In her letter to the Court, which is attached as **Exhibit J**, Mrs. Amin states:

My conduct in this case is at complete odds with the fundamental beliefs I lived by throughout my life. I have followed the principles of honesty, trustworthiness, care of others, charity and hard work, all of which I learned from my parents.

I will make full restitution to the government. I have agreed to the tax on the income earned from the pistachio farm. Before my sentencing hearing, I will pay this entire tax amount to the Internal Revenue Service. I have fully cooperated with the U.S. Attorney's Office and Internal Revenue Service in determining the tax and will continue to cooperate in the payment of that amount and regarding all other proceedings related to my case.

Mrs. Amin explains the circumstances that led to her wrongful conduct and again, apologizes to the Court:

. . . In September, 2004, my father passed away leaving pistachio farmland that had been in our family for over two generations and unfinished charitable projects in Rafsanjan, Iran and a small village in south central Iran, Aminshahr.

Since I was the only family member living in Iran, I became involved in supervising the farming operations. Although the farms did not earn a profit during the years immediately following my father's death, with my attention, they began to make money. The profits from these farms were used to further my family's charity projects, the development of a girls vocational school in Aminshahr and a cultural center in Rafsanjan. I also used proceeds from the farms to pay for my and my family's living expenses in Iran and in the United States. I failed to report these funds on my U.S. income tax return even though most, if not all, of these funds were sent to the United States and used to pay for our living expenses.

I am very sorry and am filled with shame for what I have done. My criminal conduct casts a shadow on the reputation I have achieved through my projects in Iran and the values I have taught to my children.

\* \* \* \*

I know I must face the consequences of my actions. I sincerely apologize to the Court for my crime, and promise to meet all my financial obligations. I will do everything within my power to return to be a highly respected member of society again.

The lasting impact of Mrs. Amin's conviction of a felony charge and her sense of remorse are also apparent to those around her and mentioned in the many letters that have been submitted on her behalf.

#### III.

## THE TOTALITY OF THE CIRCUMSTANCES IN THIS CASE CALL FOR A SENTENCE CONSISTENT WITH THE PROBATION DEPARTMENT RECOMMENDATION

As discussed above Mrs. Amin has an extraordinary history of altruistic acts of generosity and kindness and charitable good works. Courts have acknowledged extraordinary acts of generosity in arriving at sentences in tax cases. Most recently in <u>United States v. Warner</u>, 792 F.3d 847 (7th Cir. 2015), the Seventh Circuit acknowledged that Mr. Warner's generosity and benevolence were "motivated by the purest of intentions" and "without a view toward using [them] at sentencing." Most were "done quietly and privately." <u>Warner</u> at 854. Mrs. Amin's charitable good works in Iran carried on a strong family tradition for improving the lives of members of their community and her altruistic deeds were of the kind recognized by the <u>Warner</u> court in that they were "motivated by the purest of intentions."

It should also be noted that Mrs. Amin is the main care giver of her husband, Akbar Karbassian, of 44 years, who was diagnosed with Parkinson's disease approximately three years ago. With the degenerative nature of this disease, it is inevitable that Mr. Karbassian will become more and more reliant on Mrs. Amin's daily assistance and thus, a home detention sentence is most appropriate in these circumstances.

### IV. CONCLUSION

For the foregoing reasons, Mrs. Amin respectfully requests that the Court impose the home detention sentence that is consistent with the Probation Department recommendation.

Respectfully submitted,

DATED: September 28, 2015 HOCHMAN, SALKIN, RETTIG, TOSCHER & PEREZ, P.C.

By: /s/
DENNIS L. PEREZ
Attorneys for Defendant
Fatemeh Amin

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

### PROOF OF SERVICE

STATE OF CALIFORNIA SS. COUNTY OF LOS ANGELES)

I am employed in the County of Los Angeles, State of California. I am over the age of 18 and not a party to the within action. My business address is 9150 Wilshire Boulevard, Suite 300, Beverly Hills, California 90212.

On September 28, 2015, I served the foregoing documents described as DEFENDANT FATEMEH AMIN'S SENTENCING POSITION in the manner indicated below, on the following interested parties in this action:

> Stephen A. Cazares, Esq. United States Department of Justice 1100 United States Courthouse 312 North Spring Street Los Angeles, California 90012 Email: Steve.Cazares@usdoj.gov

(BY ELECTRONIC MAIL) I caused such document(s) to be delivered by email to the email address(es) of the interested parties indicated above.

(BY U.S. MAIL) I caused such envelope(s) to be addressed as indicated above and deposited in the United States mail at Beverly Hills, California, with postage thereon fully prepaid. I am readily familiar with the firm's practice of collection and processing correspondence for mailing. On the same day that correspondence is placed for collection and mailing, it is deposited in the ordinary course of business with the United States Postal Service in a sealed envelope with postage fully prepaid.

(VIA FACSIMILE) I caused to be delivered such document(s) to the interested parties indicated above via facsimile transmission to the fax numbers indicated above.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on September 28, 2015, at Beverly Hills, California.

 $/_{\rm S}/$ 

DENNIS L. PEREZ.

6443094 1

27 28