

UNITED STATES DISTRICT COURT

EASTERN

District of

NEW YORK

UNITED STATES OF AMERICA

***SECOND AMENDED JUDGMENT IN A CRIMINAL CASE**

V.

SANJAY KUMAR

Case Number: 04-CR-846(S-2)-01

USM Number: 71321-053

John P. Cooney, Jr. 450 Lexington Avenue, NY, NY 10017
Defendant's Attorney

THE DEFENDANT:

- pleaded guilty to count(s) ONE (1) THROUGH SEVEN(7) AND NINE(9) OF THE SECOND-SUPERCEDING INDICTMENT
- pleaded nolo contendere to count(s) _____
which was accepted by the court.
- was found guilty on count(s) _____
after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Offense Ended</u>	<u>Count</u>
18 U.S.C. § 371	CONSPIRACY TO COMMIT SECURITIES FRAUD AND WIRE FRAUD	10/31/2000	1ss
15 U.S.C. §§ 78j(b) And 78ff	SECURITIES FRAUD	10/31/2000	2ss
15 U.S.C. §§ 78m(a) And 78ff	FALSE STATEMENT TO THE SEC	10/19/1999	3ss

The defendant is sentenced as provided in pages 2 through 9 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

- The defendant has been found not guilty on count(s) _____
- Count(s) ALL OPEN is are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

NOVEMBER 2, 2006

Date of Imposition of Judgment

Signature of Judge

I. LEO GLASSER, SENIOR DISTRICT JUDGE

Name and Title of Judge

MAY 24, 2007

Date

DEFENDANT: **SANJAY KUMAR**
CASE NUMBER: **04-CR-846(S-2)-01**

ADDITIONAL COUNTS OF CONVICTION

<u>Title & Section</u>	<u>Nature of Offense</u>	<u>Offense Ended</u>	<u>Count</u>
15 U.S.C. §§ 78m (a) And 78ff	FALSE STATEMENT TO THE SEC	1/26/2000	4ss
15 U.S.C. §§ 78m (a) And 78ff	FALSE STATEMENT TO THE SEC	5/15/2000	5ss
18 U.S.C. § 1512 (k)	CONSPIRACY TO OBSTRUCT JUSTICE	4/6/2004	6ss
18 U.S.C. § 1512 (c) (2)	OBSTRUCTION OF JUSTICE	4/6/2004	7ss
18 U.S.C. §§ 1001 (a) (1) And (a) (2)	FALSE STATEMENTS	11/5/2003	9ss

DEFENDANT: **SANJAY KUMAR**
CASE NUMBER: **04-CR-846(S-2)-01**

IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of:

ONE HUNDRED FORTY FOUR (144) MONTHS.

The court makes the following recommendations to the Bureau of Prisons:
THE COURT RECOMMENDS THAT THE DEFENDANT BE DESIGNATED TO THE FEDERAL CORRECTIONAL INSTITUTION (FCI) FAIRTON, IN FAIRTON, NEW JERSEY.

The defendant is remanded to the custody of the United States Marshal.

The defendant shall surrender to the United States Marshal for this district:

at _____ a.m. p.m. on _____ .

as notified by the United States Marshal.

The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

before 2 p.m. on August 14, 2007 .

as notified by the United States Marshal.

as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____

a _____ , with a certified copy of this judgment.

UNITED STATES MARSHAL

By _____

DEFENDANT: **SANJAY KUMAR**
CASE NUMBER: **04-CR-846(S-2)-01**

SUPERVISED RELEASE

Upon release from imprisonment, the defendant shall be on supervised release for a term of :

THREE (3) YEARS SUPERVISED RELEASE ON EACH COUNT TO RUN CONCURRENTLY.

The defendant must report to the probation office in the district to which the defendant is released within 72 hours of release from the custody of the Bureau of Prisons.

The defendant shall not commit another federal, state or local crime.

The defendant shall not unlawfully possess a controlled substance. The defendant shall refrain from any unlawful use of a controlled substance. The defendant shall submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.

- The above drug testing condition is suspended, based on the court's determination that the defendant poses a low risk of future substance abuse. (Check, if applicable.)
- The defendant shall not possess a firearm, ammunition, destructive device, or any other dangerous weapon. (Check, if applicable.)
- The defendant shall cooperate in the collection of DNA as directed by the probation officer. (Check, if applicable.)
- The defendant shall register with the state sex offender registration agency in the state where the defendant resides, works, or is a student, as directed by the probation officer. (Check, if applicable.)
- The defendant shall participate in an approved program for domestic violence. (Check, if applicable.)

If this judgment imposes a fine or restitution, it is a condition of supervised release that the defendant pay in accordance with the Schedule of Payments sheet of this judgment.

The defendant must comply with the standard conditions that have been adopted by this court as well as with any additional conditions on the attached page.

STANDARD CONDITIONS OF SUPERVISION

- 1) the defendant shall not leave the judicial district without the permission of the court or probation officer;
- 2) the defendant shall report to the probation officer and shall submit a truthful and complete written report within the first five days of each month;
- 3) the defendant shall answer truthfully all inquiries by the probation officer and follow the instructions of the probation officer;
- 4) the defendant shall support his or her dependents and meet other family responsibilities;
- 5) the defendant shall work regularly at a lawful occupation, unless excused by the probation officer for schooling, training, or other acceptable reasons;
- 6) the defendant shall notify the probation officer at least ten days prior to any change in residence or employment;
- 7) the defendant shall refrain from excessive use of alcohol and shall not purchase, possess, use, distribute, or administer any controlled substance or any paraphernalia related to any controlled substances, except as prescribed by a physician;
- 8) the defendant shall not frequent places where controlled substances are illegally sold, used, distributed, or administered;
- 9) the defendant shall not associate with any persons engaged in criminal activity and shall not associate with any person convicted of a felony, unless granted permission to do so by the probation officer;
- 10) the defendant shall permit a probation officer to visit him or her at any time at home or elsewhere and shall permit confiscation of any contraband observed in plain view of the probation officer;
- 11) the defendant shall notify the probation officer within seventy-two hours of being arrested or questioned by a law enforcement officer;
- 12) the defendant shall not enter into any agreement to act as an informer or a special agent of a law enforcement agency without the permission of the court; and
- 13) as directed by the probation officer, the defendant shall notify third parties of risks that may be occasioned by the defendant's criminal record or personal history or characteristics and shall permit the probation officer to make such notifications and to confirm the defendant's compliance with such notification requirement.

***AMENDED AS TO RESTITUTION AMOUNT AND SURRENDER DATE**

DEFENDANT: **SANJAY KUMAR**
CASE NUMBER: **04-CR-846(S-2)-01**

CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

	<u>Assessment</u>	<u>Fine</u>	<u>Restitution</u>
TOTALS	\$ 800.00	\$	\$798,600,000.00 See Attached STIPULATION

The determination of restitution is deferred until . An *Amended Judgment in a Criminal Case* (AO 245C) will be entered after such determination.

The defendant must make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

<u>Name of Payee</u>	<u>Total Loss*</u>	<u>Restitution Ordered</u>	<u>Priority or Percentage</u>
SEE ATTACHED STIPULATION			

TOTALS \$ 0 \$ 0

Restitution amount ordered pursuant to plea agreement \$

The defendant must pay interest on restitution and a fine of more than \$2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

The court determined that the defendant does not have the ability to pay interest and it is ordered that:

the interest requirement is waived for the fine restitution.

the interest requirement for the fine restitution is modified as follows:

***AMENDED AS TO RESTITUTION AMOUNT AND SURRENDER DATE**

DEFENDANT: **SANJAY KUMAR**
CASE NUMBER: **04-CR-846(S-2)-01**

SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties are due as follows:

- A Lump sum payment of \$ 800.00 due immediately, balance due
 - not later than _____, or
 - in accordance with C, D, E, or F below; or
- B Payment to begin immediately (may be combined with C, D, or F below); or
- C Payment in equal _____ (e.g., weekly, monthly, quarterly) installments of \$ _____ over a period of _____ (e.g., months or years), to commence _____ (e.g., 30 or 60 days) after the date of this judgment; or
- D Payment in equal _____ (e.g., weekly, monthly, quarterly) installments of \$ _____ over a period of _____ (e.g., months or years), to commence _____ (e.g., 30 or 60 days) after release from imprisonment to a term of supervision; or
- E Payment during the term of supervised release will commence within _____ (e.g., 30 or 60 days) after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or
- F Special instructions regarding the payment of criminal monetary penalties:
PAYMENTS ARE TO BE MADE TO THE CLERK OF THE COURT WHO WILL THEN DISTRIBUTE TO THE VICTIMS.

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

Joint and Several

Defendant and Co-Defendant Names and Case Numbers (including defendant number), Total Amount, Joint and and corresponding payee, if appropriate.

- The defendant shall pay the cost of prosecution.
- The defendant shall pay the following court cost(s):
- The defendant shall forfeit the defendant's interest in the following property to the United States:

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) fine principal, (5) fine interest, (6) community restitution, (7) penalties, and (8) costs, including cost of prosecution and court costs.

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK
-----X

UNITED STATES OF AMERICA

STIPULATION AND ORDER
OF SETTLEMENT _____

- against -

Criminal Docket
No. CR-04-846 (S-2) (ILG)

SANJAY KUMAR,

Defendant.

-----X

WHEREAS, on April 24, 2006, Defendant Sanjay Kumar (hereinafter "Defendant" or "Kumar") pleaded guilty to all counts of a superseding indictment in the above-captioned case which charged him with, among other things, securities fraud; and

WHEREAS, on November 27, 2006, Kumar was sentenced to, inter alia, a term of imprisonment of 144 months, a term of supervised release of three years, payment of a provisional fine in the amount of \$8 million to be reconsidered at such time as the amount of restitution is determined, and payment of restitution in an amount to be determined; and

WHEREAS, pursuant to the Mandatory Victims Restitution Act, 18 U.S.C. § 3663A(a)(1) and (2), the Court shall order that the Defendant make restitution to each victim in the full amount of each victim's loss; and

WHEREAS, based upon the loss information obtained by the United States for all identified victims, the judgment of restitution is likely to exceed the value of the Defendant's assets; and

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WHEREAS, the United States, the Defendant and his family members wish to provide for payments to be made toward the Defendant's restitution obligation in an expeditious and orderly fashion; and

WHEREAS, the United States established a fund to be administered by the Feinberg Group (the "Feinberg Fund") to distribute restitution to the victims in United States v. Computer Associates International, CR-04-0837 (E.D.N.Y.)(ILG), in which the parties entered into a deferred prosecution agreement (the "Computer Associates case"); and

IT IS HEREBY STIPULATED AND AGREED by and between the United States and (a) Sanjay Kumar ("Kumar"); and (b) Sylvia Kumar, Kumar's wife; Lindsey Kumar and Alisha Kumar, Kumar's minor children; the Kumar Kids Real Estate Trust; and the Kumar Family Trust (Sylvia Kumar, Lindsey Kumar, Alisha Kumar, the Kumar Kids Real Estate Trust, and the Kumar Family Trust are collectively referred to as the "Kumar Family"), by and through their respective undersigned counsel as follows:

Restitution Payments and Financial Disclosure

1. The Court shall enter an order of restitution (the "Restitution Judgment") against Kumar in the full amount of the loss to victims less the amount already paid by Computer Associates, Inc., now known as CA, Inc. ("CA") into the Feinberg Fund. The appropriate amount of the restitution judgment is \$798,600,000.00, that is, \$1,023,600,000 (the full amount of restitution) less \$225,000,000.00 (the amount paid by Computer Associates into the Feinberg Fund). The defendants in any related criminal cases who are sentenced to pay restitution to the

Stipulation and Order of Settlement

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same victims for the same loss shall be jointly and severally liable with Kumar for the Restitution Judgment.

2. Kumar and each member of the Kumar Family (including the Kumar Kids Real Estate Trust, the Kumar Family Trust, and the minor Kumar children, acting through their designated representatives) will complete the standard financial statement used by the United States Attorney's Office for the Eastern District of New York (the "USAO/EDNY financial statement") (except for items that the United States agrees are not material), signed under penalty of perjury, on or before March 30, 2007. Kumar and each member of the Kumar Family will provide to the United States, on request, a signed waiver of any rights the Kumar Family may have under any and all foreign banking secrecy laws.

3. Kumar will pay to the United States the sum of \$40,000,000 on or before the later of April 30, 2007 or 10 days following the entry of the instant fully executed and "so ordered" Stipulation and Order. Such payment shall be paid by wire transfer from Merrill Lynch Account # 418-67830, held in the name of Sanjay Kumar, to: Chase Manhattan Bank Money Transfer Department, One New York Plaza, New York, NY10015, ABA Number: 021000021, Account Number: 002-2-429161, Account Title: MetLife Main Account Reference: GAC 29145 Computer Associates.

4. Kumar will pay to the United States the sum of \$10,000,000 on or before the later of July 31, 2007 or 90 days following the entry of the instant fully executed and "so ordered" Stipulation and Order. Such payment shall be paid by wire transfer from Merrill Lynch Account # 418-67830, held in the name of Sanjay Kumar, to: Chase Manhattan Bank Money Transfer

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Department, One New York Plaza, New York, NY10015, ABA Number: 021000021, Account Number: 002-2-429161, Account Title: MetLife Main Account Reference: GAC 29145 Computer Associates.

5. Kumar will pay to the United States the sum of \$2,000,000 on or before December 31, 2008. Such payment shall be paid by check made payable to the Clerk of the Court for the Eastern District of New York and delivered to the United States Courthouse, Eastern District of New York, 225 Cadman Plaza East, Brooklyn, New York, 11201. The payment instrument shall reference "United States v. Sanjay Kumar, CR-04-0846."

6. Upon release from incarceration, Kumar will be obligated to pay the unpaid portion of the Restitution Judgment (the "Residual Restitution Obligation"), as follows: Payments shall be made annually in a sum equal to twenty percent (20%) of "total income" as defined by the IRS on Form 1040 (line 22 on the 2006 return) <http://www.irs.gov/pub/irs-pdf/fl1040.pdf>, adjusted as follows: (a) adding gifts, inheritances (except those inheritances left solely to Sylvia Kumar or the Kumar children), tax-exempt interest and tax-exempt dividends; and (b) adding back in business losses, which are currently reported on Schedules C and E. Business income shall be net of that business's ordinary and necessary expenses. One business's losses may not be used to offset another business's income. Such payments will be made annually within 30 days after the filing of Kumar's tax return for each post-incarceration year, including the year in which he is released. Such payments shall be made payable to the Clerk of the Court for the Eastern District of New York and mailed to the U.S. Courthouse, 225 Cadman Plaza East, Brooklyn, NY, 11201. Each payment shall reference "U.S. v. Kumar, CR-04-0846."

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7. Upon his release from incarceration, Kumar shall provide the United States with the USAO/EDNY financial statement, signed under penalty of perjury, no less than once a year,

*once before
March 15th*

8. The payments provided for in paragraphs 3, 4, 5, and 6 will be the exclusive means for collection of the Restitution Judgment, except as provided for in paragraphs 9 and 10, below.

9. The United States reserves its rights, under 18 U.S.C. § 3613, to enforce the Restitution Judgment against assets in which Kumar and/or the Kumar Family has an interest, whether such assets are held in the names of Kumar and/or the Kumar Family members or other individuals or entities, in the event that (a) Kumar fails to make the payments under the terms set forth herein in paragraphs 3, 4, and 5, above, or (b) the United States learns that Kumar and/or the Kumar Family has an interest in other assets or has transferred assets that were not disclosed to the United States in response to the financial statements referred to in paragraph 2, above.

10. In the event that Kumar fails to make a Residual Restitution Obligation Payment, the United States reserves its rights, under 18 U.S.C. § 3613, to enforce the judgment against assets in which Kumar has an interest or which Kumar has fraudulently transferred whether such transferred assets are held in the names of Kumar, the Kumar Family members or other individuals or entities. The United States further reserves its right to enforce the judgment against assets in which the Kumar Family has an interest, to the extent it has assets that were not disclosed to the United States in response to the financial statements referred to in paragraph 2, above, whether such assets are held in the names of Kumar Family members or other individuals or entities. In any case, the United States shall not enforce the judgment against the assets held in

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the name of Sylvia Kumar; Lindsey Kumar and Alisha Kumar, Kumar's children; the Kumar Kids Real Estate Trust; and the Kumar Family Trust as specified in the financial statements described in paragraph 2, above, should Kumar fail to make a Residual Restitution Obligation Payment. The documents referred to herein shall be maintained in Kumar's criminal file and his file in the Financial Litigation Unit of the USAO/EDNY. For purposes of this paragraph, assets "not disclosed to the United States" shall not include any asset acquired after the date of the financial statements referred to in paragraph 2, above, unless such asset was fraudulently conveyed by Kumar to a member of the Kumar Family.

Liquidation of Assets

11. Kumar and the Kumar Family will immediately begin to liquidate assets in which Kumar and the Kumar Family have an interest in order to fund the payments referred to in paragraphs 3, 4, and 5, above. Kumar will notify the United States at least three business days prior to any such transaction. Kumar will provide the United States with documentation regarding the asset to be liquidated, including, but not limited to, the value of the asset; the manner in which it will be liquidated; the location of the asset; costs associated with the liquidation; and any other documentation, all as reasonably requested by the United States

12. Upon liquidation of each of Kumar's assets, the net proceeds will be paid by check or wire transfer into Merrill Lynch Account # 418-67830, held in the name of Sanjay Kumar (the "Merrill Account"). Said account is currently under restraint and shall remain under restraint until the payments referred to in paragraphs 3, 4, and 5 are paid in full, unless the payment referred to in paragraph 5 is secured in accordance with paragraph 14, in which case all

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restraints will expire when the security is tendered to the United States. If a payment referred to in paragraphs 3 and 4, is not made within five (5) days of the date it is due, the United States is authorized to contact Merrill Lynch and request payment in the amount due on the specified date to be paid to the Feinberg Fund by wire transfer. If the full amount of the payment due is not available in the Merrill Account at the time request for payment is made by the United States, the United States shall be authorized to request that the full amount on deposit be paid to the Feinberg Fund by wire transfer. If a payment referred to in paragraph 5, is not made within five (5) days of the date it is due, the United States is authorized to contact Merrill Lynch or other appropriate financial institutions, as indicated in paragraph 14, below, and request payment in the amount due be paid to the Clerk of the Court for the Eastern District of New York by check or wire transfer. If the full amount of the payment due is not available in the Merrill Account or other appropriate financial institutions, as indicated in paragraph 14, below, at the time request for payment is made by the United States, the United States shall be authorized to request that the full amount on deposit be paid to the Clerk of the Court for the Eastern District of New York. To the extent that Merrill Lynch requires that Kumar or the Kumar Family provide a written release to Merrill Lynch to authorize any of the transfers referred to above, such release shall be provided.

13. The United States will release the restraints upon Kumar's assets, as necessary, in order to liquidate, transfer, or in the case of real property, to sell or refinance such assets and enable the restitution payments to be made in accordance with paragraphs 3, 4, and 5, above.

14. All restraints will expire upon the receipt by the United States of the \$2,000,000

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payment on or before December 31, 2008, subject to paragraph 12, above. Kumar and the Kumar Family may elect to provide the United States with security in the form of \$2,000,000.00 on deposit in an account or accounts which are subject to a restraining order in favor of the United States. The funds on deposit in such account(s) shall be in negotiable securities having a market value of 125% of the secured obligation, or cash, or a combination of both. Should Kumar and/or the Kumar Family have \$2,000,000.00 in cash (or the requisite amount in cash and or negotiable securities, as required in the previous sentence herein) on deposit in account(s) subject to restraining orders in favor of the United States, the United States shall release all other restraints. If the \$2,000,000.00 payment referred to in paragraph 5, is not made within five (5) days of the date it is due, the United States is authorized to contact the financial institution(s) where the \$2,000,000.00 is being held and request that payment in the full amount due be paid to the Clerk of the Court for the Eastern District of New York by check or wire transfer. If the full amount of the payment due is not available in the account(s) at the designated financial institution(s) at the time request for payment is made by the United States, the United States shall be authorized to request that the full amount on deposit be paid to the Clerk of the Court of the Eastern District of New York by check or wire transfer. To the extent that such financial institution(s) requires that Kumar or the Kumar Family provide a written release to authorize such transfer, such release shall be provided promptly.

15. Except as provided in paragraph 9, above, upon receipt of the final \$2,000,000 payment referred to in paragraph 5, above, the United States will generally release Sylvia Kumar, Kumar's wife; Lindsey Kumar and Alisha Kumar, Kumar's children; the Kumar Kids Real Estate

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Trust; and the Kumar Family Trust from any and all claims arising from the guilty pleas, the matters pled in the indictment and superseding indictments, and the Residual Restitution Obligation, as defined in paragraph 6, above.

Miscellaneous Provisions

16. Kumar will not dispute the contention of the United States that the victims to whom Kumar is liable to pay restitution are the same as those entitled to distribution by the Feinberg Fund.

17. In order to insure the maximum return to the victims entitled to restitution, the provisional fine of \$8,000,000 will be removed from the final judgment. Moreover, as provided in 18 U.S.C. § 3612(c), any monies received from or on behalf of the defendant shall be disbursed so that the obligation to pay restitution, as imposed by the judgment, is fully satisfied before disbursement for any fine that is imposed is made. The United States will seek no additional economic recovery from the Kumar or the Kumar Family, except as provided for herein.

18. Kumar will not be subject to the Bureau of Prisons Inmate Financial Responsibility Program.

19. The ~~report~~ date for Kumar is extended to August 14, 2007 following the second payment to allow Kumar to implement the instant Stipulation and Order.

20. Nothing contained in the instant Stipulation and Order shall constitute an admission or concession as to any fact or legal position by any party hereto. This Stipulation and Order shall not be admissible against any party, for any purpose, except to enforce its terms.

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21. The instant Stipulation and Order shall be effective after it is fully executed and “so ordered” by the Court. If the Stipulation and Order is not “so ordered,” it shall be null and void *ab initio*.

22. The instant Stipulation and Order constitutes the entire agreement of the parties with respect to the subject matter hereof. The Stipulation and Order shall not be modified, supplemented, amended or otherwise changed, or any of its provisions waived, in any manner whatsoever except by written instrument signed by the parties. Whenever possible, each term of this Stipulation and Order shall be interpreted in such a manner as to be valid and enforceable.

23. The parties, from time to time, shall take such further actions and execute such other documents, as are reasonably requested by another party to implement the Stipulation and Order and the transactions contemplated hereby.

24. The plural shall include the singular and the singular shall include the plural, as the context may require.

25. The instant Stipulation and Order may be executed in counterparts, each of which shall be deemed an original, and all of which, when taken together, shall be deemed the complete Agreement.

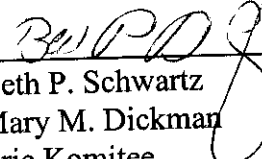
Stipulation and Order of Settlement
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26. The Court shall have exclusive jurisdiction over the interpretation and enforcement of the instant Stipulation and Order.

Dated: Brooklyn, New York

April 5, 2007

ROSLYNN R. MAUSKOPF
United States Attorney
Eastern District of New York
147 Pierrepont Street-16th Fl.
Brooklyn, New York 11201

By: 
Beth P. Schwartz
Mary M. Dickman
Eric Komitee
Assistant U.S. Attorneys
(718) 254-6017/6022/6240

Dated: Philadelphia, Pennsylvania
, 2007

Agreed and Consented to:

Sanjay Kumar

DILWORTH PAXSON, LLP
Counsel for Defendant
Sanjay Kumar
3200 Mellon Bank Center
1735 Market Street
Philadelphia, PA 19103

By: _____
Lawrence G. McMichael, Esq.

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26. The Court shall have exclusive jurisdiction over the interpretation and enforcement of the instant Stipulation and Order.

Dated: Brooklyn, New York
, 2007

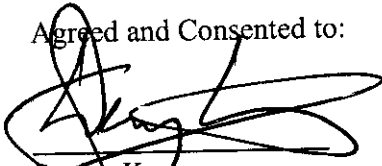
ROSLYNN R. MAUSKOPF
United States Attorney
Eastern District of New York
147 Pierrepont Street-16th Fl.
Brooklyn, New York 11201

By: _____

Beth P. Schwartz
Mary M. Dickman
Eric Komitee
Assistant U.S. Attorneys
(718) 254-6017/6022/6240

Dated: Philadelphia, Pennsylvania
, 2007

Agreed and Consented to:


Sanjay Kumar

DILWORTH PAXSON, LLP
Counsel for Defendant
Sanjay Kumar
3200 Mellon Bank Center
1735 Market Street
Philadelphia, PA 19103


By: _____

Lawrence G. McMichael, Esq.

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Dated: New York, New York
, 2007

Agreed and Consented to:

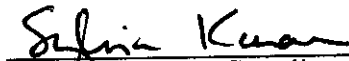

Sylvia Kumar

CURTIS, MALLET-PREVOST, COLT
Counsel for Sylvia Kumar
101 Park Avenue
Suite 3500
New York, NY 10178

By: _____
Peter Fleming, Jr. Esq. _____

Dated: _____
, 2007

Agreed and Consented to:


Sylvia Kumar, as Guardian
for Lindsey Kumar and Alisha Kumar

CURTIS, MALLET-PREVOST, COLT
Counsel for Sylvia Kumar
101 Park Avenue
Suite 3500
New York, NY 10178

By: _____
Peter Fleming, Jr. Esq. _____

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26. The Court shall have exclusive jurisdiction over the interpretation and enforcement of the instant Stipulation and Order.

Dated: Brooklyn, New York
 , 2007

ROSLYNN R. MAUSKOPF
United States Attorney
Eastern District of New York
147 Pierrepont Street-16th Fl.
Brooklyn, New York 11201


By: _____
Beth P. Schwartz
Mary M. Dickman
Eric Komitee
Assistant U.S. Attorneys
(718) 254-6017/6022/6240

Dated: Philadelphia, Pennsylvania
MARCH 30, 2007

Agreed and Consented to:

Sanjay Kumar

DILWORTH PAXSON, LLP
Counsel for Defendant
Sanjay Kumar
3200 Mellon Bank Center
1735 Market Street
Philadelphia, PA 19103

By: 

Lawrence G. McMichael, Esq.

Stipulation and Order of Settlement
United States v. Sanjay Kumar, CR-04-0846 (EDNY)(ILG)

Dated: New York, New York
MARCH 30, 2007

Agreed and Consented to:

Sylvia Kumar

CURTIS, MALLET-PREVOST, COLT
Counsel for Sylvia Kumar
101 Park Avenue
Suite 3500
New York, NY 10178

By: 

Peter Fleming, Jr. Esq.

Dated: MARCH 30, 2007

Agreed and Consented to:

Sylvia Kumar, as Guardian
for Lindsey Kumar and Alisha Kumar

CURTIS, MALLET-PREVOST, COLT
Counsel for Sylvia Kumar
101 Park Avenue
Suite 3500
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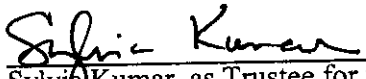
By: 

Peter Fleming, Jr. Esq.

Stipulation and Order of Settlement
United States v. Sanjay Kumar, CR-04-0846 (EDNY)(ILG)

Dated: _____, 2007

Agreed and Consented to:


Sylvia Kumar, as Trustee for the
Kumar Kids Real Estate Trust,
and the Kumar Family Trust

CURTIS, MALLET-PREVOST, COLT
Counsel for Sylvia Kumar
101 Park Avenue
Suite 3500
New York, NY 10178

By: _____
Peter Fleming, Jr. Esq. _____

Stipulation and Order of Settlement
United States v. Sanjay Kumar, CR-04-0846 (EDNY)(ILG)

Dated: March 30
, 2007

Agreed and Consented to:

Sylvia Kumar, as Trustee for the
Kumar Kids Real Estate Trust,
and the Kumar Family Trust

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