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FILED
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RICHARD W. WIEKING
CLERK, U.S. DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. SANDRA LEE ROSS, Defendant.	No. CR-02-0359-MMC PLEA AGREEMENT

I, Sandra Lee Ross, and the United States Attorney's Office for the Northern District of California (hereafter "the government") enter into this written plea agreement (the "Agreement") pursuant to Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure:

The Defendant's Promises

1. I agree to plead guilty to Count Two of the captioned indictment charging me with willfully failing to file with the Internal Revenue Service a return, IRS Form 8300, Report of Cash Payment Over $10,000 Received in a Trade or Business, in violation of 26 U.S.C. § 7203. I agree that the elements of the offense and the maximum penalties are as follows: (1) That the defendant was legally required to file a return; (2) that the defendant failed to file such return at

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the time required by law; and (3) that the defendant's failure to file the return was willful.

a.	Maximum prison sentence	6 years
b.	Maximum fine	$250,000
c.	Maximum supervised release term	3 years
d.	Mandatory special assessment	$100

2. I agree that I am guilty of the offense to which I will plead guilty, and I agree that the following facts are true:

I reside at 478 Redway Drive, Redway, California.

On or about August 16, 1999, I started a business, Generator-Parts-Service, also known as G.P.S. ("G.P.S."), a sole proprietorship, located at 1150 Evergreen Road, Suite 7, Redway, California. I continued to own and operate G.P.S. during the years 1999 and 2000. I sold G.P.S. on or about January 2, 2002.

Between September 3, 1999, and March 16, 2000, I sold thirty-four (34) electric generators for cash, i.e., United States currency, totaling over $10,000 for each generator. The total amount of cash received for the thirty-four (34) generators that I sold was $694,923.53. I knew or believed that the currency paid to me to purchase one of the generators was intended to promote an unlawful activity.

I was aware that an IRS Form 8300, Report of Cash Payment Over $10,000 Received in a Trade or Business, was required to be filed with the Internal Revenue Service for each of the thirty-four (34) generators that I sold where I received cash over $10,000. However, I willfully did not file the required IRS Form 8300, Report of Cash Payment Over $10,000 Received in a Trade or Business, for any of the thirty-four (34) generators that I sold where I received cash over $10,000.

I was the only person ultimately responsible for selling generators at G.P.S.

3. I agree to give up all rights that I would have if I chose to proceed to trial, including the rights to a jury trial with the assistance of an attorney; to confront and cross-examine government witnesses; to remain silent or testify; to move to suppress evidence or raise any other Fourth or Fifth Amendment claims; to any further discovery from the government; and to pursue any affirmative defenses and present evidence.

4. I agree to give up my right to appeal my conviction, the judgment, and orders of the Court. I also agree to waive any right I may have to appeal my sentence.

5. I agree not to file any collateral attack on my conviction or sentence, including a petition under 28 U.S.C. §2255, at any time in the future after I am sentenced, except for a claim that my constitutional right to the effective assistance of counsel was violated.

6. I agree not to ask the Court to withdraw my guilty plea at any time after it is entered, unless the Court declines to accept the sentence agreed to by the parties in paragraph 9, below. I agree that the government may withdraw from this agreement if the Court does not accept the agreed upon sentence set out in paragraph 9, below.

7. I agree that though I am pleading guilty to only Count 2 of the captioned Indictment, I agree that the Sentencing Guidelines should be calculated under U.S.S.G. §§ 2F1.1(b)(1)(K) and 2S1.3, and that the total amount arising out of the sales of generators where I received cash of over $10,000 for which I failed to file the required Forms 8300 for purposes of 26 U.S.C. § 7203 is $694,923.53. I further agree that the Sentencing Guidelines should be calculated as follows:

a.	Base Offense Level, U.S.S.G. § 2S1.3:	6
b.	Increase in Offense Level Corresponding to Value of Funds, U.S.S.G. § 2F1.1(b)(1)(K):	+10
c.	Specific Offense Characteristics, U.S.S.G. § 2S1.3:	+ 2
d.	Acceptance of responsibility: (If I meet the requirements of U.S.S.G. § 3E1.1)	-3
e.	Adjusted offense level	15

8. I understand that under the offense level of 15, with a Criminal History Category 1, the Court may sentence me to a period of imprisonment of between 18 and 24 months; impose 3 years of supervised release (with conditions to be fixed by the Court); impose a fine of between $4,000 and $40,000; and impose a $100 special assessment as to the offense to which I am pleading guilty.

9. I agree that the appropriate disposition of this case is as follows: A sentence of imprisonment of no greater than 18 months (U.S.S.G., Chapter 5, Part A); two years of

supervised release (with conditions to be fixed by the Court) (U.S.S.G. § 5D1.2(a)(2)); a $4,000 fine (U.S.S.G. § 5E1.2(c)(3)); and a $100 special assessment (U.S.S.G. § 5E1.3). I reserve the right to request a downward departure from the maximum sentence reflected above, and agree that the government shall have the right to oppose any such request. I further agree that if the Court grants my request for a downward departure, the government may not withdraw from this agreement, but retains the right to appeal the downward departure.

10. I agree that I will make a good faith effort to pay any fine and/or forfeiture I am ordered to pay. Before or after sentencing, I will, upon request of the Court, the government, or the U.S. Probation Office, provide accurate and complete financial information, submit sworn statements and give depositions under oath concerning my assets and my ability to pay, surrender assets I obtained as a result of my crimes, and release funds and property under my control in order to pay any fine or forfeiture. I agree to pay the special assessment at the time of sentencing.

11. I agree not to commit or attempt to commit any crimes before sentence is imposed or before I surrender to serve my sentence. I also agree not to violate the terms of my pretrial release (if any); intentionally provide false information to the Court, the Probation Office, Pretrial Services, or the government; or fail to comply with any of the other promises I have made in this Agreement. I agree that, if I fail to comply with any promises I have made in this Agreement, then the government will be released from all of its promises below, but I will not be released from my guilty plea.

12. I agree that this Agreement contains all of the promises and agreements between the government and me, and I will not claim otherwise in the future.

13. I agree that this Agreement binds the U.S. Attorney's Office for the Northern District of California only, and does not bind any other federal, state, or local agency.

The Government's Promises

14. The government agrees to move to dismiss any open charges pending against the defendant in the captioned indictment at the time of sentencing. The government further agrees that Count One and the facts and circumstances surrounding Count One are not to be considered as relevant conduct for sentencing purposes.

15. The government agrees not to file or seek any additional charges against the

defendant that could be filed as a result of the investigation that led to the captioned indictment.

16. The government agrees that the appropriate sentence in this case should be as set forth in paragraph 9 and above, unless the defendant violates the agreement as set forth in paragraphs 10 and 11, above.

The Defendant's Affirmations

17. I confirm that I have had adequate time to discuss this case, the evidence, and this Agreement with my attorney, and that he has provided me with all the legal advice that I requested.

18. I confirm that while I considered signing this Agreement, and at the time I signed it, I was not under the influence of any alcohol, drug, or medicine.

19. I confirm that my decision to enter a guilty plea is made knowing the charges that have been brought against me, any possible defenses, and the benefits and possible detriments of proceeding to trial. I also confirm that my decision to plead guilty is made voluntarily, and no one coerced or threatened me to enter into this agreement.

Dated: May 7, 2003

SANDRA LEE ROSS
Defendant

KEVIN V. RYAN
United States Attorney

Dated: May 7, 2003

EMILY J. KINGSTON
Assistant United States Attorney

I have fully explained to my client all the rights that a criminal defendant has and all the terms of this Agreement. In my opinion, my client understands all the terms of this Agreement and all the rights she is giving up by pleading guilty, and, based on the information now known to me, her decision to plead guilty is knowing and voluntary.

Dated: May 7, 2003

EDWARD O.C. ORD
Attorney for Defendant