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CLERK OF DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

February 2012 Grand Jury

UNITED STATES OF AMERICA,
Plaintiff,

v.

KOORUSH TAHERKHANI (1),
aka Koorush Taher Khani,
TIG MARINE
ENGINEERING SERVICES (2),
ERGUN YILDIZ (3),
ARASH GHAREMAN (4),
Defendants.

Case No. 13CR04228-DMS

I N D I C T M E N T
(Superseding)

Title 50, U.S.C., Secs. 1702 and 1705, and Title 31, C.F.R., Part 560 - Conspiracy to Export to Embargoed Country; Title 18, U.S.C., Secs. 371 and 554 - Conspiracy to Smuggle Goods from the United States; Title 50, U.S.C., Secs. 1702 and 1705, and Title 31, C.F.R., Part 560.203 and 560.204 - Attempted Export to Embargoed Country; Title 18, U.S.C., Sec. 554 - Smuggling of Goods from the United States; Title 18, U.S.C., Secs. 1956(h) and 1956(a)(2)(A) - Conspiracy to Launder Monetary Instruments; Title 18, U.S.C., Sec. 1956(a)(2)(A) - Laundering of Monetary Instruments; Title 18, U.S.C., Sec. 2 - Aiding and Abetting; Title 18, U.S.C., Secs. 981(a)(1)(C) and 982(a)(1), and Title 28, U.S.C., Sec. 2461(c) - Criminal Forfeiture

The grand jury charges:

INTRODUCTORY ALLEGATIONS

1. Defendant TIG MARINE ENGINEERING SERVICES ("TIG MARINE") was a company established in Dubai, United Arab Emirates ("U.A.E."), that brokered goods, services and technology for foreign customers, to

1 include acquisition and exportation of U.S. goods and technology for
2 export to, and end-use in, the Islamic Republic of Iran ("Iran").

3 2. Defendant KOORUSH TAHERKHANI, aka Koorush Taher Khani
4 ("TAHERKHANI") was a citizen and resident of Iran and the founder and
5 director of TIG MARINE, who used TIG MARINE as a "front company" for
6 the illegal acquisition and exportation of U.S. goods and technology
7 for export to, and end-use, in Iran.

8 3. Defendant ERGUN YILDIZ ("YILDIZ") was a citizen of Germany,
9 residing in Dubai, U.A.E., and the President of TIG MARINE.

10 4. Defendant ARASH GHahreman ("GHahreman") was a citizen of the
11 United States, residing in New York, who acted as an agent of TIG
12 MARINE, TAHERKHANI and YILDIZ, in their efforts to acquire U.S. goods
13 and technology for illegal export from the United States.

14 5. Defendants TAHERKHANI, TIG MARINE, YILDIZ, and GHahreman,
15 with the assistance of other individuals, were attempting to acquire
16 the U.S. goods and technology, including the following marine
17 navigation equipment and military electronic equipment, for
18 exportation to, and end-use in, Iran:

19 a. The NAVIGAT 2100 Fiber-Optic Gyrocompass and Attitude
20 Reference System ("NAVIGAT 2100"), was manufactured by Northrop
21 Grumman Sperry Marine which was located in Charlottesville, Virginia.
22 The NAVIGAT 2100 was used in maritime navigation applications in
23 strapdown technology for integrated bridges and advanced high speed
24 vessels.

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1 9. Pursuant to the Executive Orders, the United States
2 Secretary of the Treasury promulgated the Iranian Transactions and
3 Sanctions Regulations, 31 C.F.R. Part 560, implementing the sanctions
4 imposed by the Executive Orders. Section 560.203 of the Iranian
5 Transactions and Sanctions Regulations prohibited any transaction that
6 evaded or avoided, or had the purpose of evading or avoiding, any of
7 the other Iranian Transactions and Sanctions Regulations.
8 Section 560.204 prohibited the unauthorized exportation,
9 reexportation, sale or supply, directly or indirectly, from the United
10 States of goods, technology, or services to Iran or the Government of
11 Iran.

12 10. The Department of Treasury's Office of Foreign Assets
13 Control administered the authorization and issuance of licenses for
14 any exports subject to the Iranian Transactions and Sanctions
15 Regulations. With very limited exceptions, in the absence of a
16 license, or other prior approval, it was illegal under IEEPA and the
17 Iranian Transactions and Sanctions Regulations to export products or
18 services to Iran or the Government of Iran, or to export the products
19 or services to a third country if the export was intended or destined
20 for Iran or the Government of Iran.

21 11. At all times relevant to this Indictment, defendants
22 TAHERKHANI, TIG MARINE, YILDIZ and GHAHREMAN did not apply for,
23 receive, or possess a license or authorization from the Office of
24 Foreign Assets Control to export any marine navigation equipment or
25 military electronic equipment, or related parts, components, or
26 technology to Iran.

27 //

28 //

Count 1

CONSPIRACY TO EXPORT TO EMBARGOED COUNTRY

12. Beginning at a date unknown and continuing to on or about June 17, 2013, within the Southern District of California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH GHahreman, did knowingly and willfully agree and conspire with each other, and with other persons known and unknown to the grand jury, to:

- a. export, sell and supply marine navigation equipment and military electronic equipment, directly and indirectly from the United States to Iran and the Government of Iran in violation of the embargo imposed upon that country by the United States, without having first obtained the required licenses and authorizations from the Office of Foreign Assets Control, United States Department of the Treasury, in violation of Title 31, Code of Federal Regulations, Part 560.204; and
- b. engage in transactions within the United States that evade and avoid, and have the purpose of evading and avoiding, the prohibition against exporting, selling and supplying, marine navigation equipment and military electronic equipment, directly and indirectly, from the United States to Iran and the Government of Iran without having first obtained the required licenses and authorizations from the Office of Foreign Assets Control, United States Department of Treasury, in violation of Title 31, Code of Federal Regulations, Part 560.203.

1 e. In order obtain the goods and technology from U.S.
2 suppliers and evade the prohibition against exporting
3 or transshipping goods and technology to Iran, defendant
4 GHAHREMAN, a U.S. citizen and resident, acted as the
5 agent and primary negotiator for defendants TAHERKHANI,
6 TIG MARINE, and YILDIZ in the purchase of said goods
7 and technology sought by their co-conspirators and
8 customers in Iran.

9 f. Defendants TAHERKHANI, YILDIZ and GHAHREMAN would use
10 various email accounts to communicate with suppliers of
11 U.S. goods and technology.

12 g. In order to obtain U.S. goods and technology from U.S.
13 suppliers and evade U.S. export controls, defendants
14 TAHERKHANI, TIG MARINE, YILDIZ, and GHAHREMAN would
15 knowingly and intentionally conceal from suppliers that
16 the goods and technology were intended for, and would
17 be delivered to, Iran or the Government of Iran.

18 h. In order obtain the goods and technology from U.S.
19 suppliers and evade U.S. export controls, defendants
20 TAHERKHANI, TIG MARINE, YILDIZ, and GHAHREMAN would
21 induce and instruct individuals and companies within
22 the U.S. to knowingly or unwittingly provide false end
23 user information to U.S. suppliers and manufacturers.

24 i. In order to obtain U.S. goods and technology from
25 suppliers and evade U.S. export controls, defendants
26 TAHERKHANI, TIG MARINE, YILDIZ, and GHAHREMAN would
27 induce and instruct individuals and companies within
28 the United States to conceal the exportation of U.S.

1 goods and technology to Iran, by various means,
2 including, shipping or smuggling the goods to a third
3 country for transshipment to Iran.

4 j. Defendants TAHERKHANI, TIG MARINE, YILDIZ and GHAHREMAN
5 would cause funds to be transported from a place
6 outside the United States to a place in the United
7 States to promote the acquisition and illicit
8 exportation of U.S. goods and technology to Iran, by
9 various means, including the wire transfer of funds
10 from a third country to U.S. bank accounts.

11 Overt Acts

12 14. In furtherance of the conspiracy and to effect the objects
13 thereof, the following overt acts, among others, were committed within
14 the Southern District of California, and elsewhere:

15 NAVIGAT 2100s to Iran

16 a. On or about December 16, 2012, defendant TAHERKHANI
17 sent an email to defendant GHAHREMAN in the U.S. in
18 which he requested that GHAHREMAN obtain price quotes
19 from U.S. suppliers for four (4) to six (6) sets of the
20 NAVIGAT 2100.

21 b. On or about December 18, 2012, defendant GHAHREMAN sent
22 an email to defendant TAHERKHANI in which he informed
23 TAHERKHANI that he had contacted a U.S. supplier of the
24 NAVIGAT 2100s and learned that the transaction was a
25 "very sensitive sale" which might require notification
26 to the U.S. Department of Homeland Security and would
27 require TAHERKHANI to provide end user information
28 including the country of destination.

- 1 c. On or about December 18, 2012, at the direction of
2 defendants TAHERKHANI and YILDIZ, defendant GHAHREMAN
3 provided a U.S. supplier with end use information
4 relating to the purchase of six (6) NAVIGAT 2100s, in
5 which he identified the customer as defendant TIG
6 MARINE of Dubai, U.A.E., for end use in a marine vessel
7 owned by a shipping company in Dubai.
- 8 d. On or about December 19, 2012, defendant GHAHREMAN sent
9 defendant TAHERKHANI an email in which he informed
10 TAHERKHANI that the U.S. supplier had rejected the sale
11 of the NAVIGAT 2100 because the U.S. manufacturer
12 deemed the transaction suspicious (i.e., "The decision
13 was based on a review of the company, their
14 associations, etc. Also the end use of the [NAVIGAT
15 2100] on board such a small vessel [is] suspect. It
16 would be like putting a Mercedes Engine in a tricycle,
17 in their words.")
- 18 e. In a reply email to defendant GHAHREMAN of on or about
19 December 19, 2012, defendant TAHERKHANI questioned why
20 the U.S. supplier had contacted the U.S. manufacturer
21 and explained to GHAHREMAN that this was the reason he
22 had asked GHAHREMAN to only contact distributors who
23 had the NAVIGAT 2100s available in stock.
- 24 f. On or about December 21, 2012, defendant GHAHREMAN sent
25 an email to a Homeland Security Investigations
26 undercover agent, who was posing as a broker of U.S.
27 goods and technology ("the San Diego supplier"), and
28

1 informed the San Diego supplier that he had a "friend
2 in Dubai, U.A.E." who needed six (6) NAVIGAT 2100s.

3 g. On or about December 21, 2012, defendant GHAHREMAN
4 spoke by telephone with the San Diego supplier, and
5 informed the San Diego supplier of his previous
6 unsuccessful attempt to obtain the NAVIGAT 2100 from
7 another U.S. supplier.

8 h. On or about December 27, 2012, at the direction of
9 defendant TAHERKHANI, defendant GHAHREMAN sent an email
10 to the San Diego supplier in which GHAHREMAN requested
11 a price quotation for the purchase of four (4) NAVIGAT
12 2100s.

13 i. On or about January 3, 2013, defendant GHAHREMAN spoke
14 by telephone with the San Diego supplier and informed
15 the San Diego supplier that the customer for the
16 NAVIGAT 2100 ultimately wanted to purchase 100 units of
17 the NAVIGAT 2100, but GHAHREMAN acknowledged that such
18 a large transaction was risky because the U.S.
19 manufacturer of the NAVIGAT 2100 would assume that the
20 end user of such a large purchase order was a foreign
21 government.

22 j. In an email of on or about January 3, 2013, defendant
23 GHAHREMAN forwarded to defendant TAHERKHANI a price
24 quotation of \$284,000 for four (4) NAVIGAT 2100s which
25 he had received from the San Diego supplier, and
26 informed TAHERKHANI that he should add a commission of
27 \$20,000 to be paid to GHAHREMAN.

- 1 k. On or about January 3, 2013, defendant TAHERKHANI, sent
2 an email to defendant GHAHREMAN, in the U.S., in which
3 he instructed GHAHREMAN to proceed with the purchase of
4 the NAVIGAT 2100s from the San Diego supplier.
- 5 l. On or about January 4, 2013, defendant GHAHREMAN spoke
6 by telephone with the San Diego supplier, and during
7 that telephone conversation, GHAHREMAN acknowledged
8 that due to GHAHREMAN's previous failed attempts to
9 obtain the NAVIGAT 2100s, the San Diego supplier would
10 have to order the NAVIGAT 2100s by providing false end
11 user information to the U.S. manufacturer.
- 12 m. On or about January 4, 2013, defendant TAHERKHANI sent
13 an email to defendant GHAHREMAN in which he forwarded a
14 contract signed by defendant YILDIZ on behalf of
15 defendant TIG MARINE, which contract authorized
16 GHAHREMAN to act as a representative of TIG MARINE in
17 the acquisition of U.S. goods and technology, including
18 the purchase of six (6) NAVIGAT 2100s.
- 19 n. In an email of on about January 4, 2013, defendant
20 GHAHREMAN forwarded defendant TAHERKHANI a price
21 quotation and sales contract for six (6) NAVIGAT 2100s
22 received from the San Diego supplier, which required a
23 ten percent down payment approximately ten days after
24 acceptance of the contract, and subsequent installment
25 payments via wire transfer to an escrow account with a
26 Standby Letter of Credit bank guarantee.
- 27 o. On or about January 8, 2013, defendant TAHERKHANI, in
28 Iran, sent an email to defendant GHAHREMAN in the U.S.,

1 in which TAHERKHANI informed GHAREMAN that the terms
2 of the sales contract for the NAVIGAT 2100s provided by
3 the San Diego supplier were acceptable to him.

4 p. On or about January 31, 2013, defendant GHAREMAN sent
5 an email to the San Diego supplier, which included as
6 an attachment, a signed copy of the sales contract for
7 the NAVIGAT 2100s bearing the signature of GHAREMAN
8 and defendant TAHERKHANI, as the "directing manager" of
9 defendant TIG MARINE.

10 q. On or about February 14, 2013, defendant GHAREMAN
11 spoke by telephone with the San Diego supplier, and
12 during that conversation, GHAREMAN stated that
13 defendants TAHERKHANI and TIG MARINE wanted to change
14 the terms of the sales contract to purchase four (4)
15 units of the NAVIGAT 2100, instead of six (6) units.

16 r. On or about February 19, 2013, defendant TAHERKHANI
17 sent an email to the San Diego supplier in which he
18 attached a funds transfer receipt from a bank in Dubai
19 showing a wire transfer to the San Diego suppliers bank
20 account in the amount of \$10,000, which sum represented
21 a partial payment of the ten percent down payment due
22 under the sales contract for the four (4) NAVIGAT
23 2100s.

24 s. On or about February 20, 2013, defendant TAHERKHANI
25 caused approximately \$10,000 to be wired from a bank in
26 Dubai, U.A.E., to the San Diego supplier's bank account
27 in San Diego, California.

- 1 t. On or about March 6, 2013, defendant GHAHREMAN sent an
2 email to the San Diego supplier in which he attached a
3 funds transfer receipt from a bank in Dubai, U.A.E.,
4 showing a wire transfer to the San Diego supplier's
5 bank account in the amount of \$18,000 representing the
6 remainder of the ten percent down payment for the four
7 (4) NAVIGAT 2100s.
- 8 u. On or about March 6, 2013, defendant TAHERKHANI caused
9 approximately \$18,000 to be wired from a bank in Dubai,
10 U.A.E., to the San Diego supplier's bank account in San
11 Diego, California.
- 12 v. On or about March 20, 2013, defendant GHAHREMAN sent an
13 email to the San Diego supplier in which GHAHREMAN
14 accepted an invitation by the San Diego supplier for
15 defendants TAHERKHANI and GHAHREMAN to meet with the
16 San Diego supplier at his company retreat in Las Vegas,
17 Nevada.
- 18 w. On or about April 4, 2013, in preparation for a trip to
19 Las Vegas, Nevada, defendant GHAHREMAN sent an email to
20 the San Diego supplier which included a request from
21 defendant TAHERKHANI that the San Diego supplier change
22 TAHERKHANI's title in the letter of invitation to the
23 U.S. from "directing manager" of defendant TIG MARINE
24 to "business development manager" or "owner" because
25 due to TAHERKHANI's Iranian nationality and for "smooth
26 operation" of his company TAHERKHANI had listed a
27 "German guy" (defendant YILDIZ) as the manager on TIG
28 MARINE's license to do business in the U.A.E.

1 x. On or about May 2, 2013, defendant TAHERKHANI sent the
2 San Diego supplier an email, in which TAHERKHANI stated
3 that he had not provided further installment payments
4 for the NAVIGAT 2100s as required by the sales contract
5 because he was experiencing delays with his bank in
6 obtaining a Standby Letter of Credit, but that he still
7 wanted the NAVIGAT 2100s.

8 y. On or about May 2, 2013, defendant GHAHREMAN had a
9 telephone conversation with the San Diego supplier, in
10 which he informed the San Diego supplier that defendant
11 TAHERKHANI no longer planned to travel to the U.S. to
12 meet with the supplier for fear of being arrested,
13 stating TAHERKHANI "would love to come you know, [but]
14 if you see the news politic things that ...
15 happen, not business things ... Somebody want to
16 purchase something from the United States go to jail or
17 something."

18 z. On or about May 3, 2013, defendant GHAHREMAN spoke with
19 the San Diego supplier by telephone, and during that
20 conversation, defendant GHAHREMAN rejected the
21 supplier's proposal that defendant TAHERKHANI use
22 defendant GHAHREMAN's U.S. bank account to wire
23 transfer the installment payments to the supplier
24 because he did not want to be associated with exporting
25 the NAVIGAT 2100s, i.e., "I don't want to be working as
26 an exporter in this matter, ... you [the San Diego
27 supplier] will be the role of exporter."
28

1 aa. On or about before May 12, 2013, defendant YILDIZ sent
2 an email to a Dubai bank in which he attached a form
3 Standby Letter of Credit (SLOC) previously provided by
4 the San Diego supplier's financial assistant for the
5 NAVIGAT 2100 down payments, and requested that a bank
6 employee review the SLOC from his "supplier which he
7 wants to give me to assure my down payment" and "check
8 it if we can deal like this."

9 bb. On or about May 16, 2013, defendant GHAHREMAN had a
10 telephone conversation with the San Diego supplier, in
11 which GHAHREMAN acknowledged that the San Diego
12 supplier and GHAHREMAN were taking all the risks with
13 the export laws by providing false end user information
14 to the U.S. manufacturer of the NAVIGAT 2100.

15 cc. On or about May 17, 2013, defendant GHAHREMAN spoke by
16 telephone with the San Diego supplier, and during that
17 conversation, GHAHREMAN stated that defendant YILDIZ,
18 the president of defendant TIG MARINE, and GHAHREMAN
19 would attend the meeting with the San Diego supplier in
20 Las Vegas the week of June 10, 2013.

21 dd. On or about May 17, 2013, in preparation for the U.S.
22 meeting with defendant YILDIZ, defendant TAHERKHANI
23 sent an email to the San Diego supplier in which he
24 provided a copy of YILDIZ's German passport.

25 ee. On or about May 25, 2013, defendant GHAHREMAN forwarded
26 an email to the San Diego supplier from defendant
27 TAHERKHANI, in which TAHERKHANI stated that he was only
28 willing to complete the purchase of the NAVIGAT 2100s

1 if the sales contract was modified to provide more
2 guarantees, that is, to allow the buyer, defendant TIG
3 Marine, to issue a Sight Letter of Credit, payable by
4 the buyer's bank upon sight of necessary complying
5 documents showing the actual shipment of the NAVIGAT
6 2100s by the San Diego supplier.

7 ff. On or about May 28, 2013, defendant GHAHREMAN spoke by
8 telephone with the San Diego supplier, and during that
9 conversation defendant GHAHREMAN attempted to allay the
10 supplier's stated concern that they were at risk of
11 going to jail because the NAVIGAT 2100s were ultimately
12 going to Iran, by stating "I never ask [defendant
13 TAHERKHANI] even (if) I suspect or I guess or
14 something, I never ask him ... if you sell something in
15 this country to me today, and ... six months later,
16 (it) is ... going to Africa, Sudan, or some civil war
17 country or something over there, ... this is not your
18 fault [TAHERKHANI] also provide the end user, ...
19 and if he knows that is going to own country, or
20 something, his problem, and ... he should answer to UAE
21 not here, and is going to jail over there, not here."

22 gg. On or about May 30, 2013, defendants TAHERKHANI and
23 GHAHREMAN spoke with the San Diego supplier by
24 telephone, and during that telephone conversation,
25 TAHERKHANI and GHAHREMAN agreed that GHAHREMAN and
26 defendant YILDIZ would meet with the San Diego supplier
27 in Las Vegas, Nevada, the week of June 10, 2013, for
28 the purpose of viewing one (1) NAVIGAT 2100.

1 hh. On or about May 30, 2013, defendants TAHERKHANI and
2 GHAHREMAN spoke with the San Diego supplier by
3 telephone, and during that telephone conversation,
4 TAHERKHANI and GHAHREMAN agreed that after GHAHREMAN
5 and YILDIZ viewed the NAVIGAT 2100 in Las Vegas, and
6 witnessed the shipping of the item to defendant TIG
7 MARINE in Dubai, TAHERKHANI would make an additional
8 installment payment of approximately \$28,500.

9 ii. On June 1, 2013, defendant YILDIZ sent the San Diego
10 supplier an email in which he agreed that after he
11 inspected the one unit of the NAVIGAT 2100 in Las
12 Vegas, Nevada, an additional installment payment would
13 be made to the San Diego supplier's bank account, via
14 wire transfer.

15 Y-690 Transaction

16 jj. On or about January 2, 2013, defendant TAHERKHANI sent
17 an email to defendant GHAHREMAN, in which he asked
18 GHAHREMAN if he could obtain several U.S. manufactured
19 military electronic parts, including the Y-690.

20 kk. On or about January 2, 2013, defendant GHAHREMAN sent
21 the San Diego supplier an email in which GHAHREMAN
22 requested a price quotation for the military electronic
23 parts requested by defendant TAHERKHANI.

24 ll. After defendant GHAHREMAN received a proforma invoice
25 for 50 units of the Y-690 from the San Diego supplier,
26 on or about January 15 2013, GHAHREMAN sent an email to
27 the San Diego supplier in which he requested a data
28

1 sheet and product specifications for the Y-690 "to
2 finalize the deal and contract with the customer."

3 mm. On or about January 16, 2013, an Iranian customer of
4 defendant TAHERKHANI ("the Iranian customer") sent an
5 email to TAHERKHANI in which he thanked TAHERKHANI for
6 the "EMAIL Data sheet (Y-690 tube)" and requested a
7 proforma invoice and delivery time for 100 units of the
8 Y-690.

9 nn. On or about February 21, 2013, defendant GHAHREMAN sent
10 an email to the San Diego supplier, in which GHAHREMAN
11 requested that the San Diego supplier provide a revised
12 sale contract for the purchase of 100 units of the
13 Y-690.

14 oo. On or about February 27, 2013, the Iranian customer
15 sent defendant TAHERKHANI a request for a quote from
16 the Iranian customer's company, located in Tehran,
17 Iran, for various military electronic parts including
18 100 units of the Y-690.

19 pp. On or about February 21, 2013, defendant GHAHREMAN
20 spoke with the San Diego supplier by telephone, and
21 during that conversation acknowledged that a U.S.
22 export license was required to export the Y-690 to any
23 location outside the U.S. and requested that the San
24 Diego supplier provide false end user information to
25 the manufacturer and U.S. export licensing agency
26 regarding the sale of the Y-690, i.e., "I am sure that
27 we [GHAHREMAN and defendant TAHERKHANI] do not want to
28 release the end user name."

1 qq. After receiving a revised sales contract from the San
2 Diego supplier for the purchase of 50 units of the
3 Y-690, on or about March 10, 2013, defendant GHAHREMAN
4 sent the San Diego supplier an email in which he
5 accepted the contract on behalf of defendants TIG
6 MARINE and TAHERKHANI, stating "please consider the
7 contract signed."

8 rr. On or about March 26, 2013, defendant GHAHREMAN sent an
9 email to the San Diego supplier, in which he attached a
10 contract for the purchase of 50 units of the Y-690,
11 signed by GHAHREMAN on behalf of defendant TIG MARINE.

12 ss. On or about May 12, 2013, defendant GHAHREMAN sent the
13 San Diego supplier an email in which he requested that
14 the San Diego supplier place an order for 50 units of
15 the Y-690 with the U.S. manufacturer.

16 tt. On or about May 13, 2013, defendant GHAHREMAN spoke by
17 telephone with the San Diego supplier, and during that
18 conversation GHAHREMAN acknowledged that the supplier
19 was selling the Y-690 to defendants TAHERKHANI and TIG
20 MARINE without the proper U.S. export license.

21 uu. On or about May 13 2013, defendant GHAHREMAN spoke by
22 telephone with the San Diego supplier, and during that
23 conversation, GHAHREMAN acknowledge that defendants TIG
24 MARINE and TAHERKHANI needed to wire transfer a ten
25 percent down payment (approximately \$10,000) for the
26 Y-690, with subsequent installment payments due via
27 wire transfer into an escrow account with a Standby
28 Letter of Credit bank guarantee.

1 vv. On or about May 17, 2013, defendant GHAHREMAN spoke by
2 telephone with the San Diego supplier, and during that
3 conversation, GHAHREMAN acknowledged that because the
4 Y-690 was subject to export restrictions neither he nor
5 defendant TAHERKHANI should have direct contact with
6 the U.S. manufacturer of the Y-690.

7 ww. On or about May 20, 2013, defendant GHAHREMAN spoke by
8 telephone with the San Diego supplier, and during the
9 conversation, GHAHREMAN acknowledged that the Y-690
10 required a U.S. export license because it was designed
11 for military use in electronic warfare, and that they
12 risked going to jail because they did not have the
13 proper export license to sell the Y-690 to defendants
14 TIG MARINE and TAHERKHANI.

15 xx. On or about May 30, 2013, defendants TAHERKHANI and
16 GHAHREMAN spoke by telephone with the San Diego
17 supplier, and during that telephone conversation,
18 TAHERKHANI and GHAHREMAN agreed that GHAHREMAN and
19 defendant YILDIZ would meet with the San Diego supplier
20 in Las Vegas, Nevada, the week of June 10, 2013, for
21 the purpose of making partial payment and accepting
22 partial delivery of at least two units of the Y-690.

23 Viewing, Payment, and Shipment

24 of NAVIGAT 2100 and Y-690s

25 yy. On or about June 12, 2013, GHAHREMAN traveled by
26 airplane from Newark Airport, New Jersey, to Las Vegas,
27 Nevada, to meet with the San Diego supplier.

1 zz. On or about June 12, 2013, defendant YILDIZ traveled by
2 airplane from Dubai, U.A.E., via Los Angeles,
3 California, to Las Vegas to meet with the San Diego
4 supplier.

5 aaa. On or about June 12, 2013, defendant GHahreman met with
6 the the San Diego supplier at a restaurant, in Las
7 Vegas, Nevada, and during that meeting, GHahreman
8 stated that he did not have any export licenses for the
9 NAVIGAT 2100 or the Y-690s and that the end use in Iran
10 for the NAVIGAT 2100 was a ferry ship and the end use
11 in Iran for the Y-690 was an airport.

12 bbb. On or about June 13, 2013, defendants YILDIZ and
13 GHahreman met with San Diego supplier and his
14 supervisor at a hotel near Las Vegas, Nevada, and
15 during that meeting, YILDIZ and GHahreman viewed and
16 photographed the NAVIGAT 2100 and two (2) Y-690s, and
17 indicated that the items were satisfactory to them.

18 ccc. During the June 13, 2013, meeting with the San Diego
19 supplier and his supervisor at the hotel near Las
20 Vegas, Nevada, defendants YILDIZ and GHahreman
21 discussed the NAVIGAT 2100 and Y-690 transactions as
22 well as future transactions involving U.S. goods
23 destined for Iran, including: the use of false end user
24 statements to acquire the U.S. goods; means and methods
25 to avoid the Iranian trade sanctions and detection by
26 U.S. Customs officials; the risks of going to jail for
27 their illegal business transactions; and the end users
28 in Iran for the NAVIGAT 2100s and the Y-690s.

1 ddd. On or about June 13, 2013, after he had viewed and
2 photographed the NAVIGAT 2100, defendant YILDIZ had a
3 telephone conversation with defendant TAHERKHANI, in
4 which he informed TAHERKHANI that they had a "good
5 strategy" to ship the NAVIGAT 2100 and Y-690s out of
6 the U.S., and confirmed that TAHERKHANI would wire a
7 payment of \$32,590 to the San Diego supplier's bank
8 account.

9 eee. On or about June 14, 2013, defendants YILDIZ and
10 GHAHREMAN spoke with the San Diego supplier by
11 telephone regarding problems in timely confirming the
12 wire transfer payment by defendant TAHERKHANI, and
13 agreed to travel to San Diego, California, to complete
14 the transaction for the NAVIGAT 2100 and the two (2)
15 Y-690s.

16 fff. On or about June 17, 2013, defendant TAHERKHANI caused
17 approximately \$32,590 to be wired from a bank in Dubai,
18 U.A.E., to the San Diego supplier's bank account in San
19 Diego, California, which monies represented a partial
20 payment for the NAVIGAT 2100 and full payment for the
21 two (2) Y-690s.

22 ggg. On or about June 17, 2013, in San Diego, California,
23 defendants YILDIZ and TAHERKHANI accepted delivery of
24 the NAVIGAT 2100 and the two (2) Y-690s.

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1 hhh. On or about June 17, 2013, at a commercial carrier
2 facility in San Diego, California, in order to
3 transship the NAVIGAT 2100 and the two (2) Y-690s to
4 Iran, defendants YILDIZ and TAHERKHANI provided the
5 NAVIGAT 2100 and the two (2) Y-690s to a commercial
6 carrier for shipment from the U.S. to third countries.

7 All in violation of Title 50, United States Code, Sections 1702
8 and 1705.

9 Count 2

10 CONSPIRACY TO SMUGGLE GOODS FROM THE UNITED STATES

11 15. The allegations in Paragraphs 13 and 14 are incorporated and
12 re-alleged by reference in this Count.

13 16. Beginning at a date unknown to the grand jury, and
14 continuing to in or about June 17, 2013, within the Southern District
15 of California, and elsewhere, defendants KOORUSH TAHERKHANI,
16 aka Koorush Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN
17 YILDIZ, and ARASH GHahreman did knowingly and intentionally agree and
18 conspire with each other and with other persons known and unknown to
19 the grand jury, to commit offenses against the United States, that is,
20 knowingly receive, buy, and facilitate the transportation and sale of
21 merchandise, articles and objects, to wit, marine navigation equipment
22 and military electronic equipment, prior to exportation, knowing the
23 same to be intended for exportation from the United States contrary to
24 law and regulation of the United States, to wit, Title 50, United
25 States Code, Sections 1702 and 1705 (the International Emergency
26 Economics Powers Act ("IEEPA")), and Title 31, Code of Federal
27 Regulations, Part 560 (the Iranian Transactions and Sanctions
28

1 Regulations); in violation of Title 18, United States Code,
2 Sections 371 and 554.

3 Count 3

4 ATTEMPTED EXPORT TO EMBARGOED COUNTRY

5 17. On or about June 17, 2013, within the Southern District of
6 California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush
7 Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH
8 GHAHREMAN did knowingly and willfully attempt to export, sell, and
9 supply marine navigation equipment, to wit, a NAVIGAT 2100 Fiber Optic
10 Gyrocompass and Attitude Reference System, indirectly from the United
11 States to Iran and the Government of Iran, via the United Arab
12 Emirates, without having first obtained the required authorizations
13 from the Office of Foreign Assets Control, United States Department of
14 the Treasury; in violation of Title 50, United States Code,
15 Sections 1702 and 1705, and Title 31, Code of Federal Regulations,
16 Parts 560.203 and 560.204, and Title 18, United States Code,
17 Section 2.

18 Count 4

19 ATTEMPTED EXPORT TO EMBARGOED COUNTRY

20 18. On or about June 17, 2013, within the Southern District of
21 California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush
22 Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH
23 GHAHREMAN did knowingly and willfully attempt to export, sell, and
24 supply military electronic equipment, to wit, two (2) units of the
25 Planar Triode Y-690, indirectly from the United States to Iran and the
26 Government of Iran, via the Czech Republic and the United Arab
27 Emirates, without having first obtained the required authorizations
28 from the Office of Foreign Assets Control, United States Department of

1 the Treasury; in violation of Title 50, United States Code,
2 Sections 1702 and 1705, and Title 31, Code of Federal Regulations,
3 Parts 560.203 and 560.204, and Title 18, United States Code,
4 Section 2.

5 Count 5

6 SMUGGLING OF GOODS FROM THE UNITED STATES

7 19. Beginning on or about February 19, 2013, and continuing to
8 on or about June 17, 2013, within the Southern District of California,
9 and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani,
10 TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH GHahreman did
11 knowingly receive, buy, and facilitate the transportation and sale of
12 merchandise, articles and objects, to wit, a NAVIGAT 2100 Fiber Optic
13 Gyrocompass and Attitude Reference System, prior to exportation,
14 knowing the same to be intended for exportation from the United States
15 contrary to law and regulation of the United States, to wit, that is,
16 without having first obtained the required authorizations from the
17 Office of Foreign Assets Control, United States Department of the
18 Treasury, in violation of Title 50, United States Code, Sections 1702
19 and 1705 (IEEPA), and Title 31, Code of Federal Regulations, Parts
20 560.203 and 560.204 (the Iranian Transactions and Sanctions
21 Regulations); all in violation of Title 18, United States Code,
22 Sections 554 and 2.

23 Count 6

24 SMUGGLING GOODS FROM THE UNITED STATES

25 20. Beginning on or about March 10, 2013, and continuing to on
26 or about June 17, 2013, within the Southern District of California,
27 and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani,
28 TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH GHahreman did

1 knowingly receive, buy, and facilitate the transportation and sale of
2 merchandise, articles and objects, to wit, two (2) units of the Planar
3 Triode Y-690, prior to exportation, knowing the same to be intended
4 for exportation from the United States contrary to law and regulation
5 of the United States, to wit, that is, without having first obtained
6 the required authorizations from the Office of Foreign Assets Control,
7 United States Department of the Treasury, in violation of Title 50,
8 United States Code, Sections 1702 and 1705 (IEEPA), and Title 31, Code
9 of Federal Regulations, Parts 560.203 and 560.204 (the Iranian
10 Transactions and Sanctions Regulations); all in violation of Title 18,
11 United States Code, Sections 554 and 2.

12 Count 7

13 CONSPIRACY TO LAUNDER MONETARY INSTRUMENTS

14 21. Beginning at a date unknown to the grand jury and continuing
15 to on or about June 17, 2013, within the Southern District of
16 California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush
17 Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ and ARASH
18 GHAHREMAN did knowingly combine, conspire, and agree with each other
19 and with other persons, known and unknown to the grand jury, to
20 transfer and transmit funds, to a place in the United States from and
21 through a place outside the United States with the intent to promote
22 the carrying on of specified unlawful activity, to wit, criminal
23 violations of Title 50, United States Code, Sections 1702 and 1705 and
24 Title 31, Code of Federal Regulations, Parts 560.203 and 560.204
25 (IEEPA and the Iranian Transactions and Sanctions Regulations) and
26 Title 18, United States Code, Section 554 (smuggling goods from the
27 United States); all in violation of Title 18, United States Code,
28 Sections 1956(h) and 1956(a)(2)(A).

1 Count 8

2 LAUNDERING OF MONETARY INSTRUMENTS

3 22. On or about March 6, 2013, within the Southern District of
4 California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush
5 Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ and ARASH
6 GHAHREMAN transmitted and transferred monetary instruments and funds,
7 to wit, \$18,000.00 in United States currency, to a place in the United
8 States from and through a place outside the United States with the
9 intent to promote the carrying on of specified unlawful activity, to
10 wit, criminal violations of Title 50, United States Code,
11 Sections 1702 and 1705 and Title 31, Code of Federal Regulations,
12 Parts 560.203 and 560.204 (IEEPA and the Iranian Transactions and
13 Sanctions Regulations) and Title 18, United States Code, Section 554
14 (smuggling goods from the United States); all in violation of
15 Title 18, United States Code, Sections 1956(a)(2)(A) and 2.

16 Count 9

17 LAUNDERING OF MONETARY INSTRUMENTS

18 23. On or about June 17, 2013, within the Southern District of
19 California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush
20 Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ and ARASH
21 GHAHREMAN transmitted and transferred monetary instruments and funds,
22 to wit, \$32,590.00 in United States currency, to a place in the United
23 States from and through a place outside the United States with the
24 intent to promote the carrying on of specified unlawful activity, to
25 wit, criminal violations of Title 50, United States Code,
26 Sections 1702 and 1705 and Title 31, Code of Federal Regulations,
27 Parts 560.203 and 560.204 (IEEPA and the Iranian Transactions and
28 Sanctions Regulations) and Title 18, United States Code, Section 554

1 (smuggling goods from the United States); all in violation of
2 Title 18, United States Code, Sections 1956(a)(2)(A) and 2.

3 CRIMINAL FORFEITURE ALLEGATION 1

4 24. As a result of the commission of one or more of the felony
5 offenses alleged in Counts 1 through 6 of this Indictment, in
6 violation of Title 50, United States Code, Sections 1702 and 1705,
7 Title 31, Code of Federal Regulations, Parts 560.203 and 560.204,
8 Title 18, United States Code, and Sections 371 and 554, defendants
9 KOORUSH TAHERKHANI, aka Koorush Taher Khani, TIG MARINE ENGINEERING
10 SERVICES, ERGUN YILDIZ, and ARASH GHahreman shall forfeit to the
11 United States pursuant to Title 18, United States Code,
12 Section 981(a)(1)(C), and Title 28, United States Code,
13 Section 2461(c), any property, real and personal, which constitutes or
14 is derived from proceeds traceable to the commission of the offenses
15 alleged in Counts 1 through 6 of this Indictment, including but not
16 limited to a sum of money representing the proceeds obtained as a
17 result of the offenses.

18 25. If any of the above-described forfeited property, as a
19 result of any act or omission of a defendant,

- 20 a. cannot be located upon the exercise of due diligence;
21 b. has been transferred or sold to, or deposited with, a
22 third person;
23 c. has been placed beyond the jurisdiction of the Court;
24 d. has been substantially diminished in value; or
25 e. has been commingled with other property which cannot be
26 subdivided without difficulty;

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1 it is the intent of the United States, pursuant to Title 21, United
2 States Code, Section 853(p), made applicable herein by Title 28,
3 United States Code, Section 2461(c), to seek forfeiture of any other
4 property of said defendant up to the value of the said property
5 described above as being subject to forfeiture.

6 CRIMINAL FORFEITURE ALLEGATION 2

7 26. As a result of the commission of one or more of the felony
8 offenses alleged in Counts 7 through 9 of this Indictment, defendants
9 KOORUSH TAHERKHANI, aka Koorush Taher Khani, TIG MARINE ENGINEERING
10 SERVICES, ERGUN YILDIZ, and ARASH GHahreman shall forfeit to the
11 United States, pursuant to Title 18, United States Code,
12 Section 982(a)(1), any and all property, real and personal, involved
13 in the charged offense, or any property traceable to the offense,
14 including, but not limited to, approximately \$60,555 in United States
15 dollars.

16 27. If any of the above-described forfeited property, as a
17 result of any act or omission of a defendant,
18 a. cannot be located upon the exercise of due diligence;
19 b. has been transferred or sold to, or deposited with, a
20 third person;
21 c. has been placed beyond the jurisdiction of the Court;
22 d. has been substantially diminished in value; or

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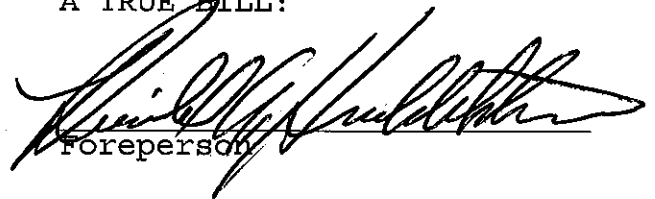
e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p), made applicable herein by Title 28, United States Code, Section 2461(c), to seek forfeiture of any other property of said defendant up to the value of said property described above as being subject to forfeiture.


All pursuant to Title 18, United States Code, Sections 981(a)(1)(C) and 982(a)(1), and Title 28, United States Code, Section 2461(c).

DATED: January 10, 2014.

A TRUE BILL:


Foreperson

LAURA E. DUFFY
United States Attorney

By: 
SHANE P. HARRIGAN
Assistant U.S. Attorney