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SOUTHERN DISTRICT OF CALIFORNIA

UNITED STATES DISTRICT COURT *OK*
BY _____ DEPUTY
SOUTHERN DISTRICT OF CALIFORNIA

February 2012 Grand Jury

Case No. 13 CR 4 228 DMS

1 UNITED STATES OF AMERICA,

2 Plaintiff,

3 v.

4 KOORUSH TAHERKHANI (1),
5 aka Koorush Taher Khani,
6 TIG MARINE
7 ENGINEERING SERVICES (2),
8 ERGUN YILDIZ (3),
9 ARASH GHAREMAN (4),

10 Defendants.

I N D I C T M E N T

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. 554 and 371 - 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

11 The grand jury charges:

12 INTRODUCTORY ALLEGATIONS

13 1. Defendant TIG MARINE ENGINEERING SERVICES ("TIG MARINE") was
14 a company established in Dubai, United Arab Emirates ("U.A.E."), that
15 brokered goods, services and technology for foreign customers, to
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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 b. The Planar Triode Y-690 ("Y-690"), was manufactured by
2 Communications and Power Industries ("CPI") which was located in Palo
3 Alto, California. The Y-690 was an electron tube used in military
4 airborne radar and transponder applications.

5 The Iran Trade Embargo

6 6. The International Emergency Economic Powers Act ("IEEPA"),
7 Title 50, United States Code, Sections 1701-1706, authorized the
8 President of the United States ("the President") to impose economic
9 sanctions on a foreign country in response to an unusual or
10 extraordinary threat to the national security, foreign policy or
11 economy of the United States when the President declared a national
12 emergency with respect to that threat.

13 7. On March 15, 1995, the President issued Executive Order
14 No. 12957, finding that "the actions and policies of the Government of
15 Iran constitute an unusual and extraordinary threat to the national
16 security, foreign policy, and economy of the United States" and
17 declaring "a national emergency to deal with that threat." Executive
18 Order No. 12957, as expanded and continued by Executive Orders 12959
19 and 13059, was in effect at all times relevant to this Indictment.

20 8. Executive Orders 12959 and 13059 (collectively, with
21 Executive Order No. 12957, "Executive Orders"), imposed economic
22 sanctions, including a trade embargo, on Iran. The Executive Orders
23 prohibited, among other things, the exportation, reexportation, sale,
24 or supply, directly or indirectly, to Iran or the Government of Iran,
25 of goods, technology, or services from the United States.

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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.

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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 GHAREMAN, 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

1 violation of Title 31, Code of Federal Regulations,
2 Part 560.203.

3 Method and Means of the Conspiracy

4 13. The methods and means by which the defendants sought to
5 accomplish the objects of the conspiracy included, among others, the
6 following:

- 7 a. Defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani
8 ("TAHERKHANI"), TIG MARINE ENGINEERING SERVICES ("TIG
9 MARINE"), and ERGUN YILDIZ ("YILDIZ") would receive
10 purchase orders and requests from co-conspirators and
11 customers in Iran for U.S. origin goods and technology.
- 12 b. Defendants TAHERKHANI, TIG MARINE, and YILDIZ, with the
13 assistance of defendant ARASH GHahreman ("GHahreman"),
14 would purchase from suppliers located in the United
15 States ("the U.S. suppliers") the goods and technology
16 sought by the co-conspirators and customers in Iran.
- 17 c. In order to obtain the goods and technology from U.S.
18 suppliers and evade the prohibition against exporting
19 or transshipping goods and technology to Iran,
20 defendants TAHERKHANI and YILDIZ used defendant TIG
21 MARINE, a company located in Dubai, United Arab
22 Emirates, as a "front company" for the purchase of
23 goods and technology sought by their co-conspirators
24 and customers in Iran.
- 25 d. In order obtain the goods and technology from U.S.
26 suppliers and evade the prohibition against exporting
27 or transshipping goods and technology to Iran, defendant
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1 TAHERKHANI, an Iranian national, directed defendant
2 YILDIZ, a German national, to act as the president of
3 Defendant TIG MARINE.

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

12 f. Defendants TAHERKHANI, YILDIZ and GHAHREMAN would use
13 various email accounts to communicate with suppliers of
14 U.S. goods and technology.

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

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

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1 i. In order to obtain U.S. goods and technology from
2 suppliers and evade U.S. export controls, defendants
3 TAHERKHANI, TIG MARINE, YILDIZ, and GHAHREMAN would
4 induce and instruct individuals and companies within
5 the United States to conceal the exportation of U.S.
6 goods and technology to Iran, by various means,
7 including, shipping or smuggling the goods to a third
8 country for transshipment to Iran.

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

16
17 Overt Acts

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

21 NAVIGAT 2100s to Iran

22
23 a. On or about December 16, 2012, defendant TAHERKHANI
24 sent an email to defendant GHAHREMAN in the U.S. in
25 which he requested that GHAHREMAN obtain price quotes
26 from U.S. suppliers for four (4) to six (6) sets of the
27 NAVIGAT 2100.

1 b. On or about December 18, 2012, defendant GHAHREMAN sent
2 an email to defendant TAHERKHANI in which he informed
3 TAHERKHANI that he had contacted a U.S. supplier of the
4 NAVIGAT 2100s and learned that the transaction was a
5 "very sensitive sale" which might require notification
6 to the U.S. Department of Homeland Security and would
7 require TAHERKHANI to provide end user information
8 including the country of destination.

9 c. On or about December 18, 2012, at the direction of
10 defendants TAHERKHANI and YILDIZ, defendant GHAHREMAN
11 provided a U.S. supplier with end use information
12 relating to the purchase of six (6) NAVIGAT 2100s, in
13 which he identified the customer as defendant TIG
14 MARINE of Dubai, U.A.E., for end use in a marine vessel
15 owned by a shipping company in Dubai.

16 d. On or about December 19, 2012, defendant GHAHREMAN sent
17 defendant TAHERKHANI an email in which he informed
18 TAHERKHANI that the U.S. supplier had rejected the sale
19 of the NAVIGAT 2100 because the U.S. manufacturer
20 deemed the transaction suspicious (i.e., "The decision
21 was based on a review of the company, their
22 associations, etc. Also the end use of the [NAVIGAT
23 2100] on board such a small vessel [is] suspect. It
24 would be like putting a Mercedes Engine in a tricycle,
25 in their words.")

26 e. In a reply email to defendant GHAHREMAN of on or about
27 December 19, 2012, defendant TAHERKHANI questioned why
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1 the U.S. supplier had contacted the U.S. manufacturer
2 and explained to GHAHREMAN that this was the reason he
3 had asked GHAHREMAN to only contact distributors who
4 had the NAVIGAT 2100s available in stock.

5 f. On or about December 21, 2012, defendant GHAHREMAN sent
6 an email to a Homeland Security Investigations
7 undercover agent, who was posing as a broker of U.S.
8 goods and technology ("the San Diego supplier"), and
9 informed the San Diego supplier that he had a "friend
10 in Dubai, U.A.E." who needed six (6) NAVIGAT 2100s.

11 g. On or about December 21, 2012, defendant GHAHREMAN
12 spoke by telephone with the San Diego supplier, and
13 informed the San Diego supplier of his previous
14 unsuccessful attempt to obtain the NAVIGAT 2100 from
15 another U.S. supplier.

16 h. On or about December 27, 2012, at the direction of
17 defendant TAHERKHANI, defendant GHAHREMAN sent an email
18 to the San Diego supplier in which GHAHREMAN requested
19 a price quotation for the purchase of four (4) NAVIGAT
20 2100s.

21 i. On or about January 3, 2013, defendant GHAHREMAN spoke
22 by telephone with the San Diego supplier and informed
23 the San Diego supplier that the customer for the
24 NAVIGAT 2100 ultimately wanted to purchase 100 units of
25 the NAVIGAT 2100, but GHAHREMAN acknowledged that such
26 a large transaction was risky because the U.S.
27 manufacturer of the NAVIGAT 2100 would assume that the
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1 end user of such a large purchase order was a foreign
2 government.

3 j. In an email of on or about January 3, 2013, defendant
4 GHAHREMAN forwarded to defendant TAHERKHANI a price
5 quotation of \$284,000 for four (4) NAVIGAT 2100s which
6 he had received from the San Diego supplier, and
7 informed TAHERKHANI that he should add a commission of
8 \$20,000 to be paid to GHAHREMAN.

9 k. On or about January 3, 2013, defendant TAHERKHANI, sent
10 an email to defendant GHAHREMAN, in the U.S., in which
11 he instructed GHAHREMAN to proceed with the purchase of
12 the NAVIGAT 2100s from the San Diego supplier.

13 l. On or about January 4, 2013, defendant GHAHREMAN spoke
14 by telephone with the San Diego supplier, and during
15 that telephone conversation, GHAHREMAN acknowledged
16 that due to GHAHREMAN's previous failed attempts to
17 obtain the NAVIGAT 2100s, the San Diego supplier would
18 have to order the NAVIGAT 2100s by providing false end
19 user information to the U.S. manufacturer.

20 m. On or about January 4, 2013, defendant TAHERKHANI sent
21 an email to defendant GHAHREMAN in which he forwarded a
22 contract signed by defendant YILDIZ on behalf of
23 defendant TIG MARINE, which contract authorized
24 GHAHREMAN to act as a representative of TIG MARINE in
25 the acquisition of U.S. goods and technology, including
26 the purchase of six (6) NAVIGAT 2100s.

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1 n. In an email of on about January 4, 2013, defendant
2 GHAHREMAN forwarded defendant TAHERKHANI a price
3 quotation and sales contract for six (6) NAVIGAT 2100s
4 received from the San Diego supplier, which required a
5 ten percent down payment approximately ten days after
6 acceptance of the contract, and subsequent installment
7 payments via wire transfer to an escrow account with a
8 Standby Letter of Credit bank guarantee.

9 o. On or about January 8, 2013, defendant TAHERKHANI, in
10 Iran, sent an email to defendant GHAHREMAN in the U.S.,
11 in which TAHERKHANI informed GHAHREMAN that the terms
12 of the sales contract for the NAVIGAT 2100s provided by
13 the San Diego supplier were acceptable to him.

14 p. On or about January 31, 2013, defendant GHAHREMAN sent
15 an email to the San Diego supplier, which included as
16 an attachment, a signed copy of the sales contract for
17 the NAVIGAT 2100s bearing the signature of GHAHREMAN
18 and defendant TAHERKHANI, as the "directing manager" of
19 defendant TIG MARINE.

20 q. On or about February 14, 2013, defendant GHAHREMAN
21 spoke by telephone with the San Diego supplier, and
22 during that conversation, GHAHREMAN stated that
23 defendants TAHERKHANI and TIG MARINE wanted to change
24 the terms of the sales contract to purchase four (4)
25 units of the NAVIGAT 2100, instead of six (6) units.

26 r. On or about February 19, 2013, defendant TAHERKHANI
27 sent an email to the San Diego supplier in which he
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1 attached a funds transfer receipt from a bank in Dubai
2 showing a wire transfer to the San Diego suppliers bank
3 account in the amount of \$10,000, which sum represented
4 a partial payment of the ten percent down payment due
5 under the sales contract for the four (4) NAVIGAT
6 2100s.

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

11 t. On or about March 6, 2013, defendant GHAHREMAN sent an
12 email to the San Diego supplier in which he attached a
13 funds transfer receipt from a bank in Dubai, U.A.E.,
14 showing a wire transfer to the San Diego supplier's
15 bank account in the amount of \$18,000 representing the
16 remainder of the ten percent down payment for the four
17 (4) NAVIGAT 2100s.

18 u. On or about March 6, 2013, defendant TAHERKHANI caused
19 approximately \$18,000 to be wired from a bank in Dubai,
20 U.A.E., to the San Diego supplier's bank account in San
21 Diego, California.

22 v. On or about March 20, 2013, defendant GHAHREMAN sent an
23 email to the San Diego supplier in which GHAHREMAN
24 accepted an invitation by the San Diego supplier for
25 defendants TAHERKHANI and GHAHREMAN to meet with the
26 San Diego supplier at his company retreat in Las Vegas,
27 Nevada.

1 w. On or about April 4, 2013, in preparation for a trip to
2 Las Vegas, Nevada, defendant GHahreman sent an email to
3 the San Diego supplier which included a request from
4 defendant TAHERKHANI that the San Diego supplier change
5 TAHERKHANI's title in the letter of invitation to the
6 U.S. from "directing manager" of defendant TIG MARINE
7 to "business development manager" or "owner" because
8 due to TAHERKHANI's Iranian nationality and for "smooth
9 operation" of his company TAHERKHANI had listed a
10 "German guy" (defendant YILDIZ) as the manager on TIG
11 MARINE's license to do business in the U.A.E.

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

19 y. On or about May 2, 2013, defendant GHahreman had a
20 telephone conversation with the San Diego supplier, in
21 which he informed the San Diego supplier that defendant
22 TAHERKHANI no longer planned to travel to the U.S. to
23 meet with the supplier for fear of being arrested,
24 stating TAHERKHANI "would love to come you know, [but]
25 if you see the news politic things that ...
26 happen, not business things ... Somebody want to
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1 purchase something from the United States go to jail or
2 something."

3 z. On or about May 3, 2013, defendant GHAHREMAN spoke with
4 the San Diego supplier by telephone, and during that
5 conversation, defendant GHAHREMAN rejected the
6 supplier's proposal that defendant TAHERKHANI use
7 defendant GHAHREMAN's U.S. bank account to wire
8 transfer the installment payments to the supplier
9 because he did not want to be associated with exporting
10 the NAVIGAT 2100s, i.e., "I don't want to be working as
11 an exporter in this matter, ... you [the San Diego
12 supplier] will be the role of exporter."

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

21 bb. On or about May 16, 2013, defendant GHAHREMAN had a
22 telephone conversation with the San Diego supplier, in
23 which GHAHREMAN acknowledged that the San Diego
24 supplier and GHAHREMAN were taking all the risks with
25 the export laws by providing false end user information
26 to the U.S. manufacturer of the NAVIGAT 2100.

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1 cc. On or about May 17, 2013, defendant GHAHREMAN spoke by
2 telephone with the San Diego supplier, and during that
3 conversation, GHAHREMAN stated that defendant YILDIZ,
4 the president of defendant TIG MARINE, and GHAHREMAN
5 would attend the meeting with the San Diego supplier in
6 Las Vegas the week of June 10, 2013.

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

11 ee. On or about May 25, 2013, defendant GHAHREMAN forwarded
12 an email to the San Diego supplier from defendant
13 TAHERKHANI, in which TAHERKHANI stated that he was only
14 willing to complete the purchase of the NAVIGAT 2100s
15 if the sales contract was modified to provide more
16 guarantees, that is, to allow the buyer, defendant TIG
17 Marine, to issue a Sight Letter of Credit, payable by
18 the buyer's bank upon sight of necessary complying
19 documents showing the actual shipment of the NAVIGAT
20 2100s by the San Diego supplier.

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

9 gg. On or about May 30, 2013, defendants TAHERKHANI and
10 GHAHREMAN spoke with the San Diego supplier by
11 telephone, and during that telephone conversation,
12 TAHERKHANI and GHAHREMAN agreed that GHAHREMAN and
13 defendant YILDIZ would meet with the San Diego supplier
14 in Las Vegas, Nevada, the week of June 10, 2013, for
15 the purpose of viewing one (1) NAVIGAT 2100.

16 hh. On or about May 30, 2013, defendants TAHERKHANI and
17 GHAHREMAN spoke with the San Diego supplier by
18 telephone, and during that telephone conversation,
19 TAHERKHANI and GHAHREMAN agreed that after GHAHREMAN
20 and YILDIZ viewed the NAVIGAT 2100 in Las Vegas, and
21 witnessed the shipping of the item to defendant TIG
22 MARINE in Dubai, TAHERKHANI would make an additional
23 installment payment of approximately \$28,500.

24 ii. On June 1, 2013, defendant YILDIZ sent the San Diego
25 supplier an email in which he agreed that after he
26 inspected the one unit of the NAVIGAT 2100 in Las Vega,
27 Nevada, an additional installment payment would be made
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1 to the San Diego supplier's bank account, via wire
2 transfer.

3 Y-690 Transaction

4 jj. On or about January 2, 2013, defendant TAHERKHANI sent
5 an email to defendant GHahreman, in which he asked
6 GHahreman if he could obtain several U.S. manufactured
7 military electronic parts, including the Y-690.

8 kk. On or about January 2, 2013, defendant GHahreman sent
9 the San Diego supplier an email in which GHahreman
10 requested a price quotation for the military electronic
11 parts requested by defendant TAHERKHANI.

12 ll. After defendant GHahreman received a proforma invoice
13 for 50 units of the Y-690 from the San Diego supplier,
14 on or about January 15 2013, GHahreman sent an email to
15 the San Diego supplier in which he requested a data
16 sheet and product specifications for the Y-690 "to
17 finalize the deal and contract with the customer."

18 mm. On or about January 16, 2013, an Iranian customer of
19 defendant TAHERKHANI ("the Iranian customer") sent an
20 email to TAHERKHANI in which he thanked TAHERKHANI for
21 the "EMAIL Data sheet (Y-690 tube)" and requested a
22 proforma invoice and delivery time for 100 units of the
23 Y-690.

24 nn. On or about February 21, 2013, defendant GHahreman sent
25 an email to the San Diego supplier, in which GHahreman
26 requested that the San Diego supplier provide a revised
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1 sale contract for the purchase of 100 units of the
2 Y-690.

3 oo. On or about February 27, 2013, the Iranian customer
4 sent defendant TAHERKHANI a request for a quote from
5 the Iranian customer's company, located in Tehran,
6 Iran, for various military electronic parts including
7 100 units of the Y-690.

8 pp. On or about February 21, 2013, defendant GHAHREMAN
9 spoke with the San Diego supplier by telephone, and
10 during that conversation acknowledged that a U.S.
11 export license was required to export the Y-690 to any
12 location outside the U.S. and requested that the San
13 Diego supplier provide false end user information to
14 the manufacturer and U.S. export licensing agency
15 regarding the sale of the Y-690, i.e., "I am sure that
16 we [GHAHREMAN and defendant TAHERKHANI] do not want to
17 release the end user name."

18 qq. After receiving a revised sales contract from the San
19 Diego supplier for the purchase of 50 units of the
20 Y-690, on or about March 10, 2013, defendant GHAHREMAN
21 sent the San Diego supplier an email in which he
22 accepted the contract on behalf of defendants TIG
23 MARINE and TAHERKHANI, stating "please consider the
24 contract signed."

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

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

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

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

20 vv. On or about May 17, 2013, defendant GHAHREMAN spoke by
21 telephone with the San Diego supplier, and during that
22 conversation, GHAHREMAN acknowledged that because the
23 Y-690 was subject to export restrictions neither he nor
24 defendant TAHERKHANI should have direct contact with
25 the U.S. manufacturer of the Y-690.

26 ww. On or about May 20, 2013, defendant GHAHREMAN spoke by
27 telephone with the San Diego supplier, and during the
28

1 conversation, GHAHREMAN acknowledged that the Y-690
2 required a U.S. export license because it was designed
3 for military use in electronic warfare, and that they
4 risked going to jail because they did not have the
5 proper export license to sell the Y-690 to defendants
6 TIG MARINE and TAHERKHANI.

7 xx. On or about May 30, 2013, defendants TAHERKHANI and
8 GHAHREMAN spoke by telephone with the San Diego
9 supplier, and during that telephone conversation,
10 TAHERKHANI and GHAHREMAN agreed that GHAHREMAN and
11 defendant YILDIZ would meet with the San Diego supplier
12 in Las Vegas, Nevada, the week of June 10, 2013, for
13 the purpose of making partial payment and accepting
14 partial delivery of at least two units of the Y-690.

15 Viewing, Payment, and Shipment
16 of NAVIGAT 2100 and Y-690s

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

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

24 aaa. On or about June 12, 2013, defendant GHAHREMAN met with
25 the the San Diego supplier at a restaurant, in Las
26 Vegas, Nevada, and during that meeting, GHAHREMAN
27 stated that he did not have any export licenses for the
28 NAVIGAT 2100 or the Y-690s and that the end use in Iran

1 for the NAVIGAT 2100 was a ferry ship and the end use
2 in Iran for the Y-690 was an airport.

3 bbb. On or about June 13, 2013, defendants YILDIZ and
4 GHAHREMAN met with San Diego supplier and his
5 supervisor at a hotel near Las Vegas, Nevada, and
6 during that meeting, YILDIZ and GHAHREMAN viewed and
7 photographed the NAVIGAT 2100 and two (2) Y-690s, and
8 indicated that the items were satisfactory to them.

9 ccc. During the June 13, 2013, meeting with the San Diego
10 supplier and his supervisor at the hotel near Las
11 Vegas, Nevada, defendants YILDIZ and GHAHREMAN
12 discussed the NAVIGAT 2100 and Y-690 transactions as
13 well as future transactions involving U.S. goods
14 destined for Iran, including: the use of false end user
15 statements to acquire the U.S. goods; means and methods
16 to avoid the Iranian trade sanctions and detection by
17 U.S. Customs officials; the risks of going to jail for
18 their illegal business transactions; and the end users
19 in Iran for the NAVIGAT 2100s and the Y-690s.

20 ddd. On or about June 13, 2013, after he had viewed and
21 photographed the NAVIGAT 2100, defendant YILDIZ had a
22 telephone conversation with defendant TAHERKHANI, in
23 which he informed TAHERKHANI that they had a "good
24 strategy" to ship the NAVIGAT 2100 and Y-690s out of
25 the U.S., and confirmed that TAHERKHANI would wire a
26 payment of \$32,590 to the San Diego supplier's bank
27 account.

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

8 fff. On or about June 17, 2013, defendant TAHERKHANI caused
9 approximately \$32,590 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, which monies represented a partial
12 payment for the NAVIGAT 2100 and full payment for the
13 two (2) Y-690s.

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

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

23 All in violation of Title 50, United States Code, Sections 1702 and
24 1705.

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Count 2

CONSPIRACY TO SMUGGLE GOODS FROM THE UNITED STATES

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

16. Beginning at a date unknown to the grand jury, and continuing to in 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 intentionally agree and conspire with each other and with other persons known and unknown to the grand jury, to commit offenses against the United States, that is, knowingly receive, buy, and facilitate the transportation and sale of merchandise, articles and objects, to wit, marine navigation equipment and military electronic equipment, prior to exportation, knowing the same to be intended for exportation from the United States contrary to law and regulation of the United States, to wit, Title 50, United States Code, Sections 1702 and 1705 (the International Emergency Economics Powers Act ("IEEPA")), and Title 31, Code of Federal Regulations, Part 560 (the Iranian Transactions and Sanctions Regulations); in violation of Title 18, United States Code, Section 554 and Title 18, United States Code, Section 371.

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Count 3

ATTEMPTED EXPORT TO EMBARGOED COUNTRY

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3 17. On or about June 17, 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 did knowingly and willfully attempt to export, sell, and
7 supply, and cause the exportation, sale, and supply, indirectly, of
8 marine navigation equipment, to wit, a NAVIGAT 2100 Fiber Optic
9 Gyrocompass and Attitude Reference System, from the United States to
10 Iran and the Government of Iran, via the United Arab Emirates, without
11 having first obtained the required authorizations from the Office of
12 Foreign Assets Control, United States Department of the Treasury; in
13 violation of Title 50, United States Code, Sections 1702 and 1705, and
14 Title 31, Code of Federal Regulations, Parts 560.203 and 560.204, and
15 Title 18, United States Code, Section 2.
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Count 4

ATTEMPTED EXPORT TO EMBARGOED COUNTRY

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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, and cause the exportation, sale, and supply, indirectly, of
25 military electronic equipment, to wit, two (2) units of the Planar
26 Triode Y-690, from the United States to Iran and the Government of
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1 Iran, via the Czech Republic and the United Arab Emirates, without
2 having first obtained the required authorizations from the Office of
3 Foreign Assets Control, United States Department of the Treasury; in
4 violation of Title 50, United States Code, Sections 1702 and 1705, and
5 Title 31, Code of Federal Regulations, Parts 560.203 and 560.204, and
6 Title 18, United States Code, Section 2.

7 Counts 5

8 SMUGGLING OF GOODS FROM THE UNITED STATES

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10 19. Beginning on or about February 19, 2013, and continuing to
11 on or about June 17, 2013, within the Southern District of California,
12 and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani,
13 TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH GHahreman did
14 knowingly receive, buy, and facilitate the transportation and sale of
15 merchandise, articles and objects, to wit, a NAVIGAT 2100 Fiber Optic
16 Gyrocompass and Attitude Reference System, prior to exportation,
17 knowing the same to be intended for exportation from the United States
18 contrary to law and regulation of the United States, to wit, that is,
19 without having first obtained the required authorizations from the
20 Office of Foreign Assets Control, United States Department of the
21 Treasury, in violation of Title 50, United States Code, Sections 1702
22 and 1705 (IEEPA), and Title 31, Code of Federal Regulations, Parts
23 560.203 and 560.204 (the Iranian Transactions and Sanctions
24 Regulations); all in violation of Title 18, United States Code,
25 Sections 554 and 2.

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Count 6SMUGGLING GOODS FROM THE UNITED STATES

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3 20. Beginning on or about March 10, 2013, and continuing to on
4 or about June 17, 2013, within the Southern District of California,
5 and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani,
6 TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH GHahreman did
7 knowingly receive, buy, and facilitate the transportation and sale of
8 merchandise, articles and objects, to wit, two (2) units of the
9 Planar Triode Y-690, prior to exportation, knowing the same to be
10 intended for exportation from the United States contrary to law and
11 regulation of the United States, to wit, that is, without having first
12 obtained the required authorizations from the Office of Foreign Assets
13 Control, United States Department of the Treasury, in violation of
14 Title 50, United States Code, Sections 1702 and 1705 (IEEPA), and
15 Title 31, Code of Federal Regulations, Parts 560.203 and 560.204 (the
16 Iranian Transactions and Sanctions Regulations); all in violation of
17 Title 18, United States Code, Sections 554 and 2.

Count 7CONSPIRACY TO LAUNDER MONETARY INSTRUMENTS

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

8 Count 8

9 LAUNDERING OF MONETARY INSTRUMENTS

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11 22. On or about March 6, 2013, within the Southern District of
12 California, and elsewhere, defendants KOORUSH TAHERKHANI, aka Koorush
13 Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ and ARASH
14 GHAHREMAN transmitted and transferred monetary instruments and funds,
15 to wit, \$18,000.00 in United States currency, to a place in the United
16 States from and through a place outside the United States with the
17 intent to promote the carrying on of specified unlawful activity, to
18 wit, criminal violations of Title 50, United States Code, Sections
19 1702 and 1705 and Title 31, Code of Federal Regulations, Parts 560.203
20 and 560.204 (IEEPA and the Iranian Transactions and Sanctions
21 Regulations) and Title 18, United States Code, Section 554 (smuggling
22 goods from the United States); all in violation of Title 18, United
23 States Code, Sections 1956(a)(2)(A) and 2.

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Count 9

LAUNDERING OF MONETARY INSTRUMENTS

23. 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 transmitted and transferred monetary instruments and funds, to wit, \$32,590.00 in United States currency, to a place in the United States from and through a place outside the United States with the intent to promote the carrying on of specified unlawful activity, to wit, criminal violations of Title 50, United States Code, Sections 1702 and 1705 and Title 31, Code of Federal Regulations, Parts 560.203 and 560.204 (IEEPA and the Iranian Transactions and Sanctions Regulations) and Title 18, United States Code, Section 554 (smuggling goods from the United States); all in violation of Title 18, United States Code, Sections 1956(a)(2)(A) and 2.

CRIMINAL FORFEITURE ALLEGATION 1

24. As a result of the commission of one or more of the felony offenses alleged in Counts 1 through 6 of this Indictment, in violation of Title 50, United States Code, Sections 1702 and 1705, Title 31, Code of Federal Regulations, Parts 560.203 and 560.204, Title 18, United States Code, and Sections 371 and 554, defendants KOORUSH TAHERKHANI, aka Koorush Taher Khani, TIG MARINE ENGINEERING SERVICES, ERGUN YILDIZ, and ARASH GHahreman shall forfeit to the United States pursuant to Title 18, United States Code, Section 981(a)(1)(C), and Title 28, United States Code, Section 2461(c), any property, real and personal, which constitutes or is derived from proceeds traceable to the commission of the offenses

1 alleged in Counts 1 through 6 of this Indictment, including but not
2 limited to a sum of money representing the proceeds obtained as a
3 result of the offenses.

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

- 6 a. cannot be located upon the exercise of due diligence;
- 7 b. has been transferred or sold to, or deposited with, a
8 third person;
- 9 c. has been placed beyond the jurisdiction of the Court;
- 10 d. has been substantially diminished in value; or
- 11 e. has been commingled with other property which cannot be
12 subdivided without difficulty;

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

18 CRIMINAL FORFEITURE ALLEGATION 2

19 26. As a result of the commission of one or more of the felony
20 offenses alleged in Counts 7 through 9 of this Indictment, defendants
21 KOORUSH TAHERKHANI, aka Koorush Taher Khani, TIG MARINE ENGINEERING
22 SERVICES, ERGUN YILDIZ, and ARASH GHahreman shall forfeit to the
23 United States, pursuant to Title 18, United States Code, Section
24 982(a)(1), any and all property, real and personal, involved in the
25 charged offense, or any property traceable to the offense, including,
26 but not limited to, approximately \$60,555 in United States dollars.

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1 27. If any of the above-described forfeited property, as a
2 result of any act or omission of a defendant,

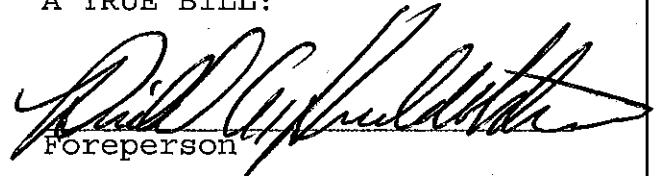
- 3 a. cannot be located upon the exercise of due diligence;
- 4 b. has been transferred or sold to, or deposited with, a
5 third person;
- 6 c. has been placed beyond the jurisdiction of the Court;
- 7 d. has been substantially diminished in value; or
- 8 e. has been commingled with other property which cannot be
9 subdivided without difficulty;

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

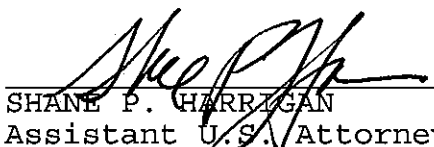
15 All pursuant to Title 18, United States Code, Sections 981(a)(1)(C)
16 and 982(a)(1), and Title 28, United States Code, Section 2461(c).

17 DATED: November 22, 2013.

18 A TRUE BILL:

19 
20 Foreperson

21 LAURA E. DUFFY
22 United States Attorney

23 By: 
24 SHANE P. HARRIGAN
25 Assistant U.S. Attorney