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13 UNITED STATES OF AMERICA

14 UNITED STATES DISTRICT COURT

15 FOR THE CENTRAL DISTRICT OF CALIFORNIA

16 UNITED STATES OF AMERICA,

17 Plaintiff,

18 v.

19 IPPEI MIZUHARA,

20 Defendant.

No. CR 8:24-cr-00054-JWH

PLEA AGREEMENT FOR DEFENDANT  
IPPEI MIZUHARA

21  
22 1. This constitutes the plea agreement between IPPEI MIZUHARA  
23 ("defendant") and the United States Attorney's Office for the Central  
24 District of California (the "USAO") in the investigation of bank  
25 fraud and tax fraud associated with the theft of funds from a  
26 federally insured financial institution. This agreement is limited  
27 to the USAO and cannot bind any other federal, state, local, or  
28

1 foreign prosecuting, enforcement, administrative, or regulatory  
2 authorities.

3 DEFENDANT'S OBLIGATIONS

4 2. Defendant agrees to:

5 a. Give up the right to indictment by a grand jury and,  
6 at the earliest opportunity requested by the USAO and provided by the  
7 Court, appear and plead guilty to a two-count information in the form  
8 attached to this agreement as Exhibit A or a substantially similar  
9 form, which charges defendant with Bank Fraud in violation of 18  
10 U.S.C. § 1344(2) and Subscribing to a False Tax Return in violation  
11 of 26 U.S.C. § 7206(1).

12 b. Not contest facts agreed to in this agreement.

13 c. Abide by all agreements regarding sentencing contained  
14 in this agreement.

15 d. Appear for all court appearances, surrender as ordered  
16 for service of sentence, obey all conditions of any bond, and obey  
17 any other ongoing court order in this matter.

18 e. Not commit any crime; however, offenses that would be  
19 excluded for sentencing purposes under United States Sentencing  
20 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not  
21 within the scope of this agreement.

22 f. Be truthful at all times with the United States  
23 Probation and Pretrial Services Office and the Court.

24 g. Pay the applicable special assessments at or before  
25 the time of sentencing unless defendant has demonstrated a lack of  
26 ability to pay such assessments.

27 h. Defendant agrees that any and all criminal debt  
28 ordered by the Court will be due in full and immediately. The

1 government is not precluded from pursuing, in excess of any payment  
2 schedule set by the Court, any and all available remedies by which to  
3 satisfy defendant's payment of the full financial obligation,  
4 including referral to the Treasury Offset Program.

5 i. Complete the Financial Disclosure Statement on a form  
6 provided by the USAO and, within 30 days of defendant's entry of a  
7 guilty plea, deliver the signed and dated statement, along with all  
8 of the documents requested therein, to the USAO by either email at  
9 usacac.FinLit@usdoj.gov (preferred) or mail to the USAO Financial  
10 Litigation Section at 300 North Los Angeles Street, Suite 7516, Los  
11 Angeles, CA 90012. Defendant agrees that defendant's ability to pay  
12 criminal debt shall be assessed based on the completed Financial  
13 Disclosure Statement and all required supporting documents, as well  
14 as other relevant information relating to ability to pay.

15 j. Authorize the USAO to obtain a credit report upon  
16 returning a signed copy of this plea agreement.

17 k. Consent to the USAO inspecting and copying all of  
18 defendant's financial documents and financial information held by the  
19 United States Probation and Pretrial Services Office.

20 3. Defendant further agrees:

21 a. To forfeit all right, title, and interest in and to  
22 any and all monies, properties, and/or assets of any kind, derived  
23 from or acquired as a result of the illegal activity charged in Count  
24 One of the information to which defendant is pleading guilty,  
25 specifically including, but not limited to, various collectible  
26 baseball cards and sports memorabilia, including associated  
27 protective containers, seized on or about March 25, 2024, and April  
28 5, 2024 (collectively, the "Forfeitable Assets").

1           b. To the Court's entry of an order of forfeiture at or  
2 before sentencing with respect to the Forfeitable Assets and to the  
3 forfeiture of the assets.

4           c. To take whatever steps are necessary to pass to the  
5 United States clear title to the Forfeitable Assets, including,  
6 without limitation, the execution of a consent decree of forfeiture  
7 and the completing of any other legal documents required for the  
8 transfer of title to the United States.

9           d. Not to contest any administrative forfeiture  
10 proceedings or civil judicial proceedings commenced against the  
11 Forfeitable Assets. If defendant submitted a claim and/or petition  
12 for remission for all or part of the Forfeitable Assets on behalf of  
13 himself or any other individual or entity, defendant shall and hereby  
14 does withdraw any such claims or petitions, and further agrees to  
15 waive any right he may have to seek remission or mitigation of the  
16 forfeiture of the Forfeitable Assets.

17           e. Not to assist any other individual in any effort  
18 falsely to contest the forfeiture of the Forfeitable Assets.

19           f. Not to claim that reasonable cause to seize the  
20 Forfeitable Assets was lacking.

21           g. To prevent the transfer, sale, destruction, or loss of  
22 any and all assets described above to the extent defendant has the  
23 ability to do so.

24           h. That forfeiture of Forfeitable Assets shall not be  
25 counted toward satisfaction of any special assessment, fine,  
26 restitution, costs, or other penalty the Court may impose.

27           i. With respect to any criminal forfeiture ordered as a  
28 result of this plea agreement, defendant waives: (1) the requirements

1 of Federal Rules of Criminal Procedure 32.2 and 43(a) regarding  
2 notice of the forfeiture in the charging instrument, announcements of  
3 the forfeiture sentencing, and incorporation of the forfeiture in the  
4 judgment; (2) all constitutional and statutory challenges to the  
5 forfeiture (including by direct appeal, habeas corpus or any other  
6 means); and (3) all constitutional, legal, and equitable defenses to  
7 the forfeiture of the Forfeitable Assets in any proceeding on any  
8 grounds including, without limitation, that the forfeiture  
9 constitutes an excessive fine or punishment. Defendant acknowledges  
10 that forfeiture of the Forfeitable Assets is part of the sentence  
11 that may be imposed in this case and waives any failure by the Court  
12 to advise defendant of this, pursuant to Federal Rule of Criminal  
13 Procedure 11(b)(1)(J), at the time the Court accepts defendant's  
14 guilty pleas.

15 4. Defendant admits that defendant received \$4,100,000 of  
16 unreported income and claimed \$5,000 of illegal deductions for tax  
17 year 2022. Defendant agrees that:

18 a. Defendant will file, prior to the time of sentencing,  
19 an amended return for the year subject to the above admissions,  
20 correctly reporting unreported income and correcting improper  
21 deductions and credits; will, if requested to do so by the Internal  
22 Revenue Service, provide the Internal Revenue Service with  
23 information regarding the year covered by the return; will pay to the  
24 Fiscal Clerk of the Court at or before sentencing all additional  
25 taxes and all penalties and interest assessed by the Internal Revenue  
26 Service on the basis of the return; and will promptly pay to the  
27 Fiscal Clerk of the Court all additional taxes and all penalties and  
28 interest thereafter determined by the Internal Revenue Service to be

1 owing as a result of any computational error(s). Payments may be  
2 made to the Clerk, United States District Court, Fiscal Department,  
3 255 East Temple Street, Room 1178, Los Angeles, California 90012.

4 b. Nothing in this agreement forecloses or limits the  
5 ability of the Internal Revenue Service to examine and make  
6 adjustments to defendant's returns after they are filed.

7 c. Defendant will not, after filing the return, file any  
8 claim for refund of taxes, penalties, or interest for amounts  
9 attributable to the return filed in connection with this plea  
10 agreement.

11 d. Defendant is liable for the fraud penalty imposed by  
12 the Internal Revenue Code, 26 U.S.C. § 6663, on the understatement of  
13 tax liability for 2022.

14 e. Defendant gives up any and all objections that could  
15 be asserted to the Examination Division of the Internal Revenue  
16 Service receiving materials or information obtained during the  
17 criminal investigation of this matter, including materials and  
18 information obtained through grand jury subpoenas.

19 THE USAO'S OBLIGATIONS

20 5. The USAO agrees to:

21 a. Not contest facts agreed to in this agreement.

22 b. Abide by all agreements regarding sentencing contained  
23 in this agreement.

24 c. At the time of sentencing, provided that defendant  
25 demonstrates an acceptance of responsibility for the offenses up to  
26 and including the time of sentencing, recommend a two-level reduction  
27 in the applicable Sentencing Guidelines offense level, pursuant to  
28

1 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an  
2 additional one-level reduction if available under that section.

3 NATURE OF THE OFFENSES

4 6. Defendant understands that for defendant to be guilty of  
5 the crime charged in Count One, that is, Bank Fraud, in violation of  
6 Title 18, United States Code, Section 1344(2), the following must be  
7 true:

8 a. the defendant knowingly carried out a scheme or plan  
9 to obtain money or property from Bank A by making false statements or  
10 promises;

11 b. the defendant knew that the statements or promises  
12 were false;

13 c. the statements or promises were material; that is,  
14 they had a natural tendency to influence, or were capable of  
15 influencing, a financial institution to part with money or property;

16 d. the defendant acted with the intent to defraud; and

17 e. Bank A was federally insured.

18 7. Defendant understands that for defendant to be guilty of  
19 the crime charged in Count Two, that is, Subscribing to a False Tax  
20 Return, in violation of Title 26, United States Code, Section  
21 7206(1), the following must be true:

22 a. defendant signed and caused the filing of a tax return  
23 for the year 2022 that he knew contained false information as to a  
24 material matter;

25 b. the return contained a written declaration that it was  
26 being signed subject to the penalties of perjury; and

27 c. in filing the false tax return, defendant acted  
28 willfully. In order to prove defendant acted "willfully," the

1 government must prove beyond a reasonable doubt that the defendant  
2 knew federal tax law imposed a duty on him and the defendant  
3 intentionally and voluntarily violated that duty. A matter is  
4 "material" if it has a natural tendency to influence, or is capable  
5 of influencing, the decisions or activities of the Internal Revenue  
6 Service.

7 PENALTIES AND RESTITUTION

8 8. Defendant understands that the statutory maximum sentence  
9 that the Court can impose for a violation of Title 18, United States  
10 Code, Section 1344(2), is: 30 years' imprisonment; a five-year period  
11 of supervised release; a fine of \$1,000,000; and a mandatory special  
12 assessment of \$100.

13 9. Defendant understands that the statutory maximum sentence  
14 that the Court can impose for a violation of Title 26, United States  
15 Code, Section 7206(1), is: three years' imprisonment; a one-year  
16 period of supervised release; a fine of \$250,000 or twice the gross  
17 gain or gross loss resulting from the offense, whichever is greatest;  
18 and a mandatory special assessment of \$100.

19 10. Defendant understands, therefore, that the total maximum  
20 sentence for all offenses to which defendant is pleading guilty is:  
21 33 years' imprisonment; a five-year period of supervised release; a  
22 fine of \$1,250,000; and a mandatory special assessment of \$200.

23 11. Defendant understands and agrees that the Court: (a) may  
24 order defendant to pay restitution in the form of any additional  
25 taxes, interest, and penalties that defendant owes to the United  
26 States based upon the count of conviction and any relevant conduct;  
27 and (b) must order defendant to pay the costs of prosecution for  
28



1 Count Two, which may be in addition to the statutory maximum fine  
2 stated above.

3 12. Defendant understands that defendant will be required to  
4 pay full restitution to the victim(s) of the offenses to which  
5 defendant is pleading guilty. Defendant agrees that, in return for  
6 the USAO's compliance with its obligations under this agreement, the  
7 Court may order restitution to persons other than the victim(s) of  
8 the offenses to which defendant is pleading guilty and in amounts  
9 greater than those alleged in the counts to which defendant is  
10 pleading guilty. In particular, defendant agrees that the Court may  
11 order restitution to any victim of any of the following for any  
12 losses suffered by that victim as a result: (a) any relevant conduct,  
13 as defined in U.S.S.G. § 1B1.3, in connection with the offenses to  
14 which defendant is pleading guilty; and (b) any charges not  
15 prosecuted pursuant to this agreement as well as all relevant  
16 conduct, as defined in U.S.S.G. § 1B1.3, in connection with those  
17 charges. The parties currently believe that the applicable amount of  
18 restitution is approximately \$16,975,010 to Victim A, and \$1,149,400  
19 to the Internal Revenue Service (before interest and penalties), but  
20 recognize and agree that this amount could change based on facts that  
21 come to the attention of the parties prior to sentencing.

22 13. Defendant understands that supervised release is a period  
23 of time following imprisonment during which defendant will be subject  
24 to various restrictions and requirements. Defendant understands that  
25 if defendant violates one or more of the conditions of any supervised  
26 release imposed, defendant may be returned to prison for all or part  
27 of the term of supervised release authorized by statute for the  
28 offense that resulted in the term of supervised release, which could

1 result in defendant serving a total term of imprisonment greater than  
2 the statutory maximum stated above.

3 14. Defendant understands that, by pleading guilty, defendant  
4 may be giving up valuable government benefits and valuable civic  
5 rights, such as the right to vote, the right to possess a firearm,  
6 the right to hold office, and the right to serve on a jury. Defendant  
7 understands that he is pleading guilty to a felony and that it is a  
8 federal crime for a convicted felon to possess a firearm or  
9 ammunition. Defendant understands that the convictions in this case  
10 may also subject defendant to various other collateral consequences,  
11 including but not limited to revocation of probation, parole, or  
12 supervised release in another case and suspension or revocation of a  
13 professional license. Defendant understands that unanticipated  
14 collateral consequences will not serve as grounds to withdraw  
15 defendant's guilty pleas.

16 15. Defendant and his counsel have discussed the fact that, and  
17 defendant understands that, if defendant is not a United States  
18 citizen, the convictions in this case make it a practically  
19 inevitable and a virtual certainty that defendant will be removed or  
20 deported from the United States. Defendant may also be denied United  
21 States citizenship and admission to the United States in the future.  
22 Defendant understands that while there may be arguments that  
23 defendant can raise in immigration proceedings to avoid or delay  
24 removal, removal is presumptively mandatory and a virtual certainty  
25 in this case. Defendant further understands that removal and  
26 immigration consequences are the subject of a separate proceeding and  
27 that no one, including his attorney or the Court, can predict to an  
28 absolute certainty the effect of his convictions on his immigration

1 status. Defendant nevertheless affirms that he wants to plead guilty  
2 regardless of any immigration consequences that his pleas may entail,  
3 even if the consequence is automatic removal from the United States.

4 FACTUAL BASIS

5 16. Defendant admits that defendant is, in fact, guilty of the  
6 offenses to which defendant is agreeing to plead guilty. Defendant  
7 and the USAO agree to the statement of facts provided below and agree  
8 that this statement of facts is sufficient to support pleas of guilty  
9 to the charges described in this agreement and to establish the  
10 Sentencing Guidelines factors set forth in paragraph 18 below but is  
11 not meant to be a complete recitation of all facts relevant to the  
12 underlying criminal conduct or all facts known to either party that  
13 relate to that conduct.

14 Victim A was a professional baseball player from Japan who  
15 signed a contract to play baseball for a Major League Baseball team  
16 (the "Team") located in the Central District of California beginning  
17 in 2018. At approximately that same time, defendant was hired by the  
18 Team to be a Japanese-language interpreter for Victim A. Defendant  
19 also drove Victim A to meetings and interpreted for Victim A outside  
20 of baseball activities. Defendant acted as a de facto manager and  
21 gatekeeper to Victim A. In that role, defendant would regularly  
22 interact with Victim A's sports agents and financial advisors on  
23 behalf of Victim A because Victim A did not speak English and Victim  
24 A's agents and financial advisors did not speak Japanese. Victim A  
25 paid defendant separately for the additional work.

26 On March 8, 2018, defendant accompanied Victim A to a bank in  
27 Phoenix, Arizona ("Bank A"), to assist Victim A in opening a bank  
28 account to deposit his payroll salary. Bank A was a domestic

1 financial institution insured by the Federal Deposit Insurance  
2 Corporation. Inside Bank A, defendant interpreted for Victim A and  
3 assisted him in opening a bank account (the "x5848 Account").  
4 Defendant also interpreted for Victim A when the bank employee  
5 provided Victim A the login information for the x5848 Account on Bank  
6 A's website.

7 Beginning in or about September 2021, defendant began placing  
8 sports bets with an illegal bookmaker. Shortly thereafter, defendant  
9 began to lose bets and quickly became indebted to the bookmaker.  
10 Unable to pay his gambling debts, defendant orchestrated a scheme to  
11 deceive and cheat Bank A in order to obtain money from the x5848  
12 Account.

13 Beginning no later than November 2021 and continuing through  
14 March 2024, defendant engaged in a scheme or plan designed to  
15 fraudulently obtain money from the x5848 Account. Defendant recalled  
16 the password for the x5848 Account from when he assisted Victim A  
17 with opening the account in 2018, and defendant was able to  
18 successfully sign into the x5848 Account on Bank A's website. After  
19 obtaining access to the x5848 Account, defendant changed the security  
20 protocols on the account without the permission or authorization of  
21 Victim A. Specifically, defendant changed the registered email  
22 address and phone number on the account so Bank A employees would  
23 call defendant, and not Victim A, when attempting to verify wire  
24 transfers from the x5848 Account.

25 In furtherance of the scheme, defendant impersonated Victim A  
26 and used Victim A's personal identifying information to trick and  
27 deceive Bank A employees into authorizing wire transfers from x5848  
28 account. For example, on or about February 2, 2022, Bank A denied an

1 attempted wire transfer. Defendant then called Bank A to complete  
 2 the wire transfer. During the call, defendant falsely identified  
 3 himself as Victim A and falsely stated that he was attempting to wire  
 4 funds to an associate of the bookmaker for a car loan. The bank  
 5 employee attempted to verify the caller by sending a six-digit code  
 6 via text message to the registered phone number on the x5848 Account.  
 7 Because defendant had already changed the registered phone number on  
 8 the account, the bank's text message was sent to defendant.  
 9 Defendant then read the six-digit code back to the Bank A employee  
 10 and completed the wire transfer. In total, defendant called Bank A  
 11 and impersonated Victim A on approximately 24 occasions.

12 Between November 2021 and March 2024, defendant regularly logged  
 13 into the x5848 Account through Bank A's website and initiated wire  
 14 transfers from the x5848 account to the bookmaker and his associates  
 15 as payments for gambling debts. For example, on June 20, 2023,  
 16 defendant accessed the x5848 Account from the Central District of  
 17 California pretending to be Victim A and wire transferred \$500,000 to  
 18 an associate of the bookmaker. At a minimum, defendant caused Bank A  
 19 to transfer the following funds to bank accounts of associates of the  
 20 bookmaker:

Date or Date Range	Amounts	Transferee Account
11/15/2021	1 wire for \$40,010	Xoom.com
2/4/2022	1 wire for \$300,000	X4010
2/28/2022 to 10/13/2023	36 wires totaling \$15,000,000	X1911
12/15/2023 to 1/8/2024	3 wires totaling \$1,250,000	X1530

1 Defendant did not notify, or seek permission from, Victim A before  
2 transferring money from the x5848 Account.

3 In addition, in September 2023, defendant needed \$60,000 worth  
4 of dental work. Victim A agreed to pay for defendant's dental work  
5 and authorized a check to defendant for \$60,000 drawn on a business  
6 account at Bank B; however, without permission or authorization,  
7 defendant provided his dentist with Victim A's debt card number for  
8 the x5848 Account and charged \$60,000 to the x5848 Account. After  
9 defendant paid his dentist with Victim A's debt card, defendant then  
10 deposited the \$60,000 check from Victim A into defendant's personal  
11 checking account for defendant's personal use.

12 Between January and March 2024, defendant also purchased  
13 approximately \$325,000 worth of baseball cards at online resellers  
14 eBay and Whatnot, with payments drawn on the x5848 Account, including  
15 baseball cards featuring Yogi Berra, Juan Soto, and Victim A.  
16 Defendant purchased the above-described collectible baseball cards  
17 from eBay and Whatnot with the intent to resell them at a later date  
18 and use the proceeds for his own personal benefit.

19 When Victim A's sports agent and financial advisors asked  
20 defendant for access to the x5848 Account, defendant falsely told  
21 them that Victim A did not want them to access to the account because  
22 it was private. In truth and in fact as defendant then knew,  
23 defendant did not want Victim A's sports agent and financial advisors  
24 to review the x5848 Account because he feared they would notice that  
25 defendant stole millions of dollars from Victim A. Based on  
26 defendant's false statements of material fact, defendant fraudulently  
27 obtained more than \$16,975,010 from the x5848 Account.

28

1 Defendant also admits that defendant knowingly and willfully  
2 falsely reported his total taxable income to the Internal Revenue  
3 Service ("IRS") on his tax return for tax year 2022. Specifically,  
4 on or about February 1, 2024, in Los Angeles County, defendant  
5 willfully made and subscribed to a materially false United States  
6 Individual Income Tax Return, Form 1040, for tax year 2022, which was  
7 filed with the IRS and verified by a written declaration that it was  
8 made under the penalties of perjury, which return defendant did not  
9 believe to be true and correct as to every material matter, in that  
10 defendant reported on line 15 that his total taxable income for  
11 calendar year 2022 was \$136,865, when, in truth and in fact, as  
12 defendant then knew, his total taxable income for the year 2022 was  
13 substantially higher than he reported. For instance, defendant filed  
14 as "single," and claimed a \$10,000 deduction in Schedule A, line 5e,  
15 when, in truth and in fact, as defendant then knew, he was married  
16 and only entitled to a \$5,000 deduction. Defendant also admits that  
17 he failed to report additional income of \$4,100,000 for the year  
18 2022. Defendant admits that the source of the unreported income was  
19 from the bank fraud scheme on the x5848 Account described above.

20 The false information provided by defendant was material in that  
21 it affected the IRS's calculation of the amount of income that  
22 defendant had received in 2022, and prevented the IRS from verifying  
23 the accuracy of the amount of tax claimed to be owed on the return  
24 and determining whether additional income tax was owed. As a result  
25 of the false information defendant provided, defendant owes  
26 additional taxes of approximately \$1,149,400 for tax year 2022  
27 (before interest and penalties).

28

SENTENCING FACTORS

17. Defendant understands that in determining defendant's sentence the Court is required to calculate the applicable Sentencing Guidelines range and to consider that range, possible departures under the Sentencing Guidelines, and the other sentencing factors set forth in 18 U.S.C. § 3553(a). Defendant understands that the Sentencing Guidelines are advisory only, that defendant cannot have any expectation of receiving a sentence within the calculated Sentencing Guidelines range, and that after considering the Sentencing Guidelines and the other § 3553(a) factors, the Court will be free to exercise its discretion to impose any sentence it finds appropriate up to the maximum set by statute for the crimes of conviction.

18. Defendant and the USAO agree to the following applicable Sentencing Guidelines factors:

Count One:

Base Offense Level:	7	USSG § 2B1.1(a)(1)
Between \$9.5M-\$25M Loss	+20	USSG § 2B1.1(b)(1)(K)
More than \$1M in gross receipts from financial institution	+2	USSG § 2B1.1(b)(17)(A)

Count Two:

Base Offense Level:	20	USSG §§ 2T1.1, 2T4.1(H)
Source of income from criminal activity	+2	USSG §§ 2T1.1(b)(1)

Defendant and the USAO reserve the right to argue that additional specific offense characteristics, adjustments, and departures under the Sentencing Guidelines are appropriate.





1           h. Any and all rights to pursue any affirmative defenses,  
2 Fourth Amendment or Fifth Amendment claims, and other pretrial  
3 motions that have been filed or could be filed.

4                           WAIVER OF APPEAL OF CONVICTION

5           22. Defendant understands that, with the exception of an appeal  
6 based on a claim that defendant's guilty pleas were involuntary, by  
7 pleading guilty defendant is waiving and giving up any right to  
8 appeal defendant's convictions on the offenses to which defendant is  
9 pleading guilty. Defendant understands that this waiver includes,  
10 but is not limited to, arguments that the statutes to which defendant  
11 is pleading guilty are unconstitutional, and any and all claims that  
12 the statement of facts provided herein is insufficient to support  
13 defendant's pleas of guilty.

14                           LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE

15           23. Defendant agrees that, provided the Court imposes a term of  
16 imprisonment within or below the range corresponding to an offense  
17 level of 25 and the criminal history category calculated by the  
18 Court, defendant gives up the right to appeal all of the following:  
19 (a) the procedures and calculations used to determine and impose any  
20 portion of the sentence, with the exception of the Court's  
21 calculation of defendant's criminal history category; (b) the term of  
22 imprisonment imposed by the Court, except to the extent it depends on  
23 the Court's calculation of defendant's criminal history category;  
24 (c) the fine imposed by the Court, provided it is within the  
25 statutory maximum; (d) to the extent permitted by law, the  
26 constitutionality or legality of defendant's sentence, provided it is  
27 within the statutory maximum; (e) the amount and terms of any  
28 restitution order, provided it requires payment of no more than

1 \$16,975,010 to Victim A, and \$1,149,400 to the Internal Revenue  
2 Service (before interest and penalties); (f) the term of probation or  
3 supervised release imposed by the Court, provided it is within the  
4 statutory maximum; and (g) any of the following conditions of  
5 probation or supervised release imposed by the Court: the conditions  
6 set forth in Second Amended General Order 20-04 of this Court; the  
7 drug testing conditions mandated by 18 U.S.C. §§ 3563(a)(5) and  
8 3583(d); and the alcohol and drug use conditions authorized by 18  
9 U.S.C. § 3563(b)(7).

10 24. Defendant also gives up any right to bring a post-  
11 conviction collateral attack on the convictions or sentence,  
12 including any order of restitution, except a post-conviction  
13 collateral attack based on a claim of ineffective assistance of  
14 counsel, a claim of newly discovered evidence, or an explicitly  
15 retroactive change in the applicable Sentencing Guidelines,  
16 sentencing statutes, or statutes of conviction. Defendant  
17 understands that this waiver includes, but is not limited to,  
18 arguments that the statutes to which defendant is pleading guilty are  
19 unconstitutional, and any and all claims that the statement of facts  
20 provided herein is insufficient to support defendant's pleas of  
21 guilty.

22 25. The USAO agrees that, provided (a) all portions of the  
23 sentence are at or below the statutory maximum specified above and  
24 (b) the Court imposes a term of imprisonment within or above the  
25 range corresponding to an offense level of 25 and the criminal  
26 history category calculated by the Court, the USAO gives up its right  
27 to appeal any portion of the sentence, with the exception that the  
28 USAO reserves the right to appeal the following: the amount of

1 restitution ordered if that amount is less than \$16,975,010 to Victim  
2 A, and \$1,149,400 to the Internal Revenue Service (before interest  
3 and penalties).

4 RESULT OF WITHDRAWAL OF GUILTY PLEA

5 26. Defendant agrees that if, after entering guilty pleas  
6 pursuant to this agreement, defendant seeks to withdraw and succeeds  
7 in withdrawing defendant's guilty pleas on any basis other than a  
8 claim and finding that entry into this plea agreement was  
9 involuntary, then the USAO will be relieved of all of its obligations  
10 under this agreement.

11 EFFECTIVE DATE OF AGREEMENT

12 27. This agreement is effective upon signature and execution of  
13 all required certifications by defendant, defendant's counsel, and an  
14 Assistant United States Attorney.

15 BREACH OF AGREEMENT

16 28. Defendant agrees that if defendant, at any time after the  
17 effective date of this agreement, knowingly violates or fails to  
18 perform any of defendant's obligations under this agreement ("a  
19 breach"), the USAO may declare this agreement breached. All of  
20 defendant's obligations are material, a single breach of this  
21 agreement is sufficient for the USAO to declare a breach, and  
22 defendant shall not be deemed to have cured a breach without the  
23 express agreement of the USAO in writing. If the USAO declares this  
24 agreement breached, and the Court finds such a breach to have  
25 occurred, then: (a) if defendant has previously entered guilty pleas  
26 pursuant to this agreement, defendant will not be able to withdraw  
27 the guilty pleas, and (b) the USAO will be relieved of all its  
28 obligations under this agreement.

1                    COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

2                                    OFFICE NOT PARTIES

3            29. Defendant understands that the Court and the United States  
4 Probation and Pretrial Services Office are not parties to this  
5 agreement and need not accept any of the USAO's sentencing  
6 recommendations or the parties' agreements to facts or sentencing  
7 factors.

8            30. Defendant understands that both defendant and the USAO are  
9 free to: (a) supplement the facts by supplying relevant information  
10 to the United States Probation and Pretrial Services Office and the  
11 Court, (b) correct any and all factual misstatements relating to the  
12 Court's Sentencing Guidelines calculations and determination of  
13 sentence, and (c) argue on appeal and collateral review that the  
14 Court's Sentencing Guidelines calculations and the sentence it  
15 chooses to impose are not error, although each party agrees to  
16 maintain its view that the calculations in paragraph 18 are  
17 consistent with the facts of this case. While this paragraph permits  
18 both the USAO and defendant to submit full and complete factual  
19 information to the United States Probation and Pretrial Services  
20 Office and the Court, even if that factual information may be viewed  
21 as inconsistent with the facts agreed to in this agreement, this  
22 paragraph does not affect defendant's and the USAO's obligations not  
23 to contest the facts agreed to in this agreement.

24            31. Defendant understands that even if the Court ignores any  
25 sentencing recommendation, finds facts or reaches conclusions  
26 different from those agreed to, and/or imposes any sentence up to the  
27 maximum established by statute, defendant cannot, for that reason,  
28 withdraw defendant's guilty pleas, and defendant will remain bound to

1 fulfill all defendant's obligations under this agreement. Defendant  
2 understands that no one -- not the prosecutor, defendant's attorney,  
3 or the Court -- can make a binding prediction or promise regarding  
4 the sentence defendant will receive, except that it will be within  
5 the statutory maximum.

6 NO ADDITIONAL AGREEMENTS

7 32. Defendant understands that, except as set forth herein,  
8 there are no promises, understandings, or agreements between the USAO  
9 and defendant or defendant's attorney, and that no additional  
10 promise, understanding, or agreement may be entered into unless in a  
11 writing signed by all parties or on the record in court.

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1 of entering into this agreement. No promises, inducements, or  
2 representations of any kind have been made to me other than those  
3 contained in this agreement. No one has threatened or forced me in  
4 any way to enter into this agreement. I am satisfied with the  
5 representation of my attorney in this matter, and I am pleading  
6 guilty because I am guilty of the charges and wish to take advantage  
7 of the promises set forth in this agreement, and not for any other  
8 reason.

9   
10 \_\_\_\_\_  
11 IPPEI MIZUHARA  
12 Defendant

5/5/24

10 \_\_\_\_\_  
Date

14 CERTIFICATION OF DEFENDANT'S ATTORNEY

15 I am Ippei Mizuhara's attorney. I have carefully and thoroughly  
16 discussed every part of this agreement with my client. Further, I  
17 have fully advised my client of his rights, of possible pretrial  
18 motions that might be filed, of possible defenses that might be  
19 asserted either prior to or at trial, of the sentencing factors set  
20 forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines  
21 provisions, and of the consequences of entering into this agreement.  
22 To my knowledge: no promises, inducements, or representations of any  
23 kind have been made to my client other than those contained in this  
24 agreement; no one has threatened or forced my client in any way to  
25 enter into this agreement; my client's decision to enter into this

26 //  
27 //



1 agreement is an informed and voluntary one; and the factual basis set  
2 forth in this agreement is sufficient to support my client's entry of  
3 guilty pleas pursuant to this agreement.

4 *Michael G. Freedman*

5 MICHAEL G. FREEDMAN  
6 Attorney for Defendant  
7 Ippei Mizuhara

May 5, 2024

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# EXHIBIT

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UNITED STATES DISTRICT COURT  
FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
IPPEI MIZUHARA,  
  
Defendant.

CR No.  
  
I N F O R M A T I O N  
  
[18 U.S.C. § 1344(2): Bank Fraud;  
26 U.S.C. § 7206(1): Subscribing  
to False Tax Return; 18 U.S.C.  
§ 981(a)(1)(C) and 28 U.S.C.  
§ 2461(c): Criminal Forfeiture]

The United States Attorney charges:

COUNT ONE

[18 U.S.C. §§ 1344(2), 2]

A. INTRODUCTORY ALLEGATIONS

At times relevant to this Information:

1. Victim A was a professional baseball player from Japan who signed a contract to play baseball for a Major League Baseball team (the "Team") located in the Central District of California beginning in 2018.

2. Defendant IPPEI MIZUHARA was hired by the Team to be a Japanese-language interpreter for Victim A. Defendant MIZUHARA also drove Victim A to meetings and interpreted for Victim A outside of

1 baseball activities. Defendant MIZUHARA acted as a de facto manager  
2 and gatekeeper to Victim A.

3 3. Defendant MIZUHARA would regularly interact with Victim A's  
4 sports agents and financial advisors on behalf of Victim A because  
5 Victim A did not speak English and Victim A's agents and financial  
6 advisors did not speak Japanese.

7 4. Bank A was domestic financial institution insured by the  
8 Federal Deposit Insurance Corporation.

9 5. On March 8, 2018, defendant MIZUHARA accompanied Victim A  
10 to Bank A in Phoenix, Arizona, to assist Victim A in opening a bank  
11 account to deposit Victim A's payroll salary. Inside Bank A,  
12 defendant MIZUHARA interpreted for Victim A and assisted him in  
13 opening a bank account (the "x5848 Account"). Defendant MIZUHARA  
14 also interpreted for Victim A when the bank employee provided Victim  
15 A the login information for the x5848 Account on Bank A's website.

16 6. Beginning in or about September 2021, defendant MIZUHARA  
17 began placing bets with an illegal bookmaker. Shortly thereafter,  
18 defendant MIZUHARA began to lose bets and quickly became indebted to  
19 the bookmaker.

20 B. THE SCHEME TO DEFRAUD

21 7. Beginning no later than in or about November 2021 and  
22 continuing through in or about March 2024, in Orange County, within  
23 the Central District of California, and elsewhere, defendant MIZUHARA  
24 knowingly and with the intent to defraud, devised, participated in,  
25 and executed a scheme or plan designed to obtain money and property  
26 owned by and in custody and control of Bank A, from the x5848  
27 Account, by means of materially false and fraudulent pretenses,  
28 representations, and promises, and the concealment of material facts.

1           8.    The fraudulent scheme operated and was carried out, in  
2 substance, in the following manner:

3           a.    Using the password for the x5848 Account that  
4 defendant MIZUHARA recalled from when he assisted Victim A in opening  
5 the account in 2018, defendant MIZUHARA successfully signed into the  
6 x5848 Account on Bank A's website in November 2021.

7           b.    After obtaining access to the x5848 Account, defendant  
8 MIZUHARA changed the registered email address and phone number on the  
9 account so Bank A employees would call defendant MIZUHARA, and not  
10 Victim A, when attempting to verify wire transfers from the x5848  
11 Account.

12           c.    Defendant MIZUHARA then, without the permission or  
13 authorization of Victim A, knowingly accessed the x5848 Account and  
14 transferred funds from that account to others, known and unknown to  
15 the United States Attorney, for the purpose of paying gambling debts  
16 incurred by defendant MIZUHARA.

17           9.    In total, as a result of the aforementioned scheme to  
18 defraud, between in or about November 2021 and in or about March  
19 2024, defendant MIZUHARA fraudulently transferred and willfully  
20 caused to be transferred approximately \$16.5 million from the x5848  
21 Account to pay defendant MIZUHARA's gambling debts.

22 C.    EXECUTION OF THE FRAUDULENT SCHEME

23           10.   On or about June 20, 2023, in Orange County, within the  
24 Central District of California, and elsewhere, defendant MIZUHARA  
25 committed and willfully caused others to commit the following act,  
26 which constituted an execution of the fraudulent scheme: defendant  
27 accessed the x5848 Account from the Central District of California  
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1 pretending to be Victim A and conducted a wire transfer of \$500,000  
2 to an account controlled by an associate of the bookmaker.

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COUNT TWO

[26 U.S.C. § 7206(1)]

11. On or about February 1, 2024, in Los Angeles County, within the Central District of California, and elsewhere, defendant IPPEI MIZUHARA willfully made and subscribed to a materially false United States Individual Income Tax Return, Form 1040, for calendar year 2022, which was filed with the Internal Revenue Service and verified by a written declaration that it was made under the penalties of perjury, and which income tax return defendant MIZUHARA did not believe to be true as to every material matter, in that, on such Form 1040, defendant MIZUHARA reported on line 15 that his taxable income for calendar year 2022 was \$136,865, when, as defendant MIZUHARA then knew, his taxable income for that year was substantially higher than he reported.

1 FORFEITURE ALLEGATION

2 [18 U.S.C. § 981(a)(1)(C) and 28 U.S.C. § 2461(c)]

3 1. Pursuant to Rule 32.2 of the Federal Rules of Criminal  
4 Procedure, notice is hereby given that the United States of America  
5 will seek forfeiture as part of any sentence, pursuant to Title 18,  
6 United States Code, Section 981(a)(1)(C) and Title 28, United States  
7 Code, Section 2461(c), in the event of the defendant's conviction of  
8 the offense set forth in Count One of this Information.

9 2. The defendant, if so convicted, shall forfeit to the United  
10 States of America the following:

11 a. All right, title, and interest in any and all  
12 property, real or personal, constituting, or derived from, any  
13 proceeds traceable to the offenses, including, but not limited to  
14 various collectible baseball cards and sports memorabilia, including  
15 associated protective containers, seized on or about March 25, 2024  
16 and April 5, 2024; and

17 b. To the extent such property is not available for  
18 forfeiture, a sum of money equal to the total value of the property  
19 described in subparagraph (a).

20 3. Pursuant to Title 21, United States Code, Section 853(p),  
21 as incorporated by Title 28, United States Code, Section 2461(c), the  
22 defendant, if so convicted, shall forfeit substitute property, up to  
23 the value of the property described in the preceding paragraph if, as  
24 the result of any act or omission of the defendant, the property  
25 described in the preceding paragraph or any portion thereof (a)  
26 cannot be located upon the exercise of due diligence; (b) has been  
27 transferred, sold to, or deposited with a third party; (c) has been  
28 placed beyond the jurisdiction of the court; (d) has been



1 substantially diminished in value; or (e) has been commingled with  
2 other property that cannot be divided without difficulty.

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6 E. MARTIN ESTRADA  
United States Attorney

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8  
9 MACK E. JENKINS  
Assistant United States Attorney  
10 Chief, Criminal Division

11 KRISTEN A. WILLIAMS  
Assistant United States Attorney  
12 Chief, Major Frauds Section

13 SCOTT PAETTY  
Assistant United States Attorney  
14 Deputy Chief, Major Frauds Section

15 JEFF MITCHELL  
Assistant United States Attorney  
16 Major Frauds Section

17 DAN G. BOYLE  
Assistant United States Attorney  
18 Environmental Crimes and  
19 Consumer Protection Section

20 RACHEL N. AGRESS  
Special Assistant United States  
21 Attorney