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6 Attorneys for Plaintiff  
 United States of America  
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8 IN THE UNITED STATES DISTRICT COURT  
 9 EASTERN DISTRICT OF CALIFORNIA  
 10

11 UNITED STATES OF AMERICA,  
 12 Plaintiff,

13 v.

14 VIRENDRA P. MAHARAJ,  
 aka VIRENDRA PRASAD MAHARAJ,  
 15 aka VIC MAHARAJ,  
 aka VIREN SHAMBHU DUTT; and  
 16 ROSALIN R. PRASAD,  
 aka ROSALIN RADHIKA PRASAD,  
 17

Defendants.  
 18

CASE NO. 2:16-CR-0094 TLN

STIPULATION AND PROTECTIVE ORDER

19  
 20 Plaintiff United States of America, by and through its counsel of record, and defendants Virendra  
 21 P. Maharaj and Rosalin R. Prasad, by and through their respective counsel of record, hereby jointly  
 22 request, pursuant to Federal Rule of Criminal Procedure 16(d)(1), that the Court approve the parties'  
 23 stipulation and enter the proposed protective order below ("Protective Order") governing the disclosure  
 24 by the government of certain documents and information implicating the private information, including  
 25 tax return and return information, of third parties. By this stipulation, the parties agree and stipulate as  
 26 follows:

27 1. Defendant Virendra P. Maharaj is charged with one count of conspiracy to defraud the  
 28 United States in violation of 18 U.S.C. § 371, and three counts of an attempt to evade or defeat a tax in

1 violation of 26 U.S.C. § 7201. Defendant Rosalin R. Prasad is charged with one count of conspiracy to  
2 defraud the United States in violation of 18 U.S.C. § 371.

3         2.         The government possesses, and in the future may come into possession of, discovery  
4 materials in this case that contain, among other things, private financial information about individuals  
5 other than the defendants; other private information of individuals other than the defendants, including  
6 social security numbers, addresses, and birth dates; and confidential tax returns and taxpayer return  
7 information of third parties within the meaning of 26 U.S.C. § 6103(b). Disclosure of such tax return  
8 and taxpayer return information is governed by 26 U.S.C. § 6103(a), which mandates that return and  
9 return information will be confidential except as authorized by § 6103. Section 6103(h)(4)(D) permits  
10 disclosure to the defense of such tax return and taxpayer return information in accord with Federal Rule  
11 of Criminal Procedure 16 and 18 U.S.C. § 3500, but further disclosure of this tax return and taxpayer  
12 return information by the defendants or their respective counsel is restricted by § 6103.

13         3.         The government wishes to make available to the defendants and their respective counsel  
14 the documents and information described above, or similar material that may come into the  
15 government's possession in the future, but believes that because of the nature of such documents and  
16 information, it is appropriate for the Court to enter a protective order containing the provisions below.

17         Plaintiff United States of America, by and through its counsel of record, and defendants Virendra  
18 P. Maharaj and Rosalin R. Prasad, by and through their respective counsel of record, hereby agree and  
19 stipulate to a Protective Order with the following provisions:

20         1.         Some materials to be provided or made available by the government to the defendants as  
21 discovery or out of an abundance of caution (hereinafter "discovery materials") relate to, or contain  
22 private and sensitive information about, individuals other than the defendants, are not public  
23 information, and include but are not limited to: individuals' records, investigators or agency memoranda  
24 or reports, witness statements, memoranda of interviews, tax returns or return information, and  
25 correspondence with the Internal Revenue Service. Accordingly, these discovery materials and all  
26 copies thereof should be protected from unnecessary dissemination.

27         2.         Such discovery materials shall be identified as being subject to a protective order at the  
28 time of disclosure, whether on the documents or other materials (e.g., CDs/DVDs, documents)

1 themselves or in an accompanying cover letter.

2 3. The materials produced or made available by the government pursuant to this Protective  
3 Order may be used by the defendants, the defendants' respective counsel and any employees or agents  
4 of the defendants' respective counsel solely in the defense of this case.

5 4. The defendants' respective counsel and each of the defendants shall not disclose the tax  
6 return information or other private information contained in the discovery material directly or indirectly  
7 to any person except those assisting the defense, persons who are interviewed as potential witnesses,  
8 potential experts, or other authorized persons, during the course of the investigation and defense of this  
9 case.

10 5. The discovery material produced by the government shall not be copied or reproduced  
11 unless the material is copied or reproduced for authorized persons to assist in the defense, and in the  
12 event copies are made, the copies shall be treated in the same manner as the original material.

13 6. When providing the discovery materials to an authorized person, the defendants'  
14 respective counsel must inform the authorized person that the materials are provided subject to the terms  
15 of this Protective Order and that the authorized person must comply with the terms of this Protective  
16 Order.

17 7. The defendants' respective counsel shall inform the defendants of the provisions of this  
18 Protective Order, and each defendant shall be required to review the discovery in his or her respective  
19 counsel's office, and defendants' respective counsel shall direct the defendants not to disclose or use any  
20 information contained in the government's discovery in violation of this Protective Order. However,  
21 nothing contained in the Protective Order will preclude any party from applying to the Court for further  
22 relief or for modification of any provision hereof.

23 8. The defendants and the defendant's respective counsel shall store the discovery in a  
24 secure place and shall use reasonable care to ensure that it is not disclosed to third persons or their  
25 respective clients in violation of this agreement.

26 9. In the event that either defendant obtains substitute counsel, that defendant's undersigned  
27 counsel agrees to withhold the protected discovery materials from new counsel unless and until  
28 substituted counsel agrees to be bound by the Protective Order.

1 10. The defendants' respective counsel shall be responsible for advising his or her respective  
2 clients, employees, and other members of the defense team of the contents of this Stipulation and the  
3 Protective Order.

4 IT IS SO STIPULATED.

5  
6 Dated: May 23, 2016

PHILLIP A. TALBERT  
Acting United States Attorney

7  
8 /s/ Nirav K. Desai  
9 NIRAV K. DESAI  
Assistant United States Attorney

10  
11 Dated: May 23, 2016

/s/ David D. Fischer  
(as authorized on May 20, 2016)  
David D. Fischer, Esq.  
Counsel for Defendant Virendra  
P. Maharaj

12  
13  
14 Dated: May 23, 2016

/s/ Bruce Locke, Esq.  
(as authorized on May 17, 2016)  
Bruce Locke, Esq.  
Counsel for Defendant Rosalin  
R. Prasad

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18 **ORDER**

19 The Court has reviewed the parties' proposed Stipulation and Protective Order and, for good  
20 cause shown, HEREBY ORDERS that the parties' proposed Stipulation and Protective Order is  
21 APPROVED with the above stated-terms.

22 IT IS SO ORDERED.

23 Dated: May 23, 2016

24   
25 CAROLYN K. DELANEY  
26 UNITED STATES MAGISTRATE JUDGE  
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