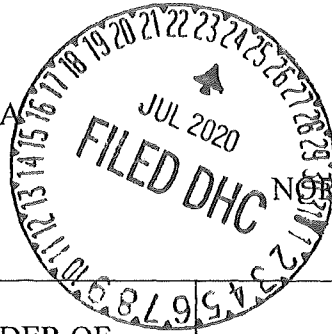


STATE OF NORTH CAROLINA

WAKE COUNTY



BEFORE THE COUNCIL
OF THE
NORTH CAROLINA STATE BAR
20 BCS 2

IN RE: TENDER OF SURRENDER OF
OF LICENSE OF

JOHN VINCENT IVSAN
NCSB# 30069

ORDER OF DISBARMENT

THIS MATTER was heard by the Council of the North Carolina State Bar pursuant to 27 N.C. Admin. Code 1B.0121(a) of the State Bar Discipline and Disability Rules upon the affidavit of surrender of license executed by John Vincent Ivsan on June 25, 2020 and filed in the offices of the State Bar on July 16, 2020.

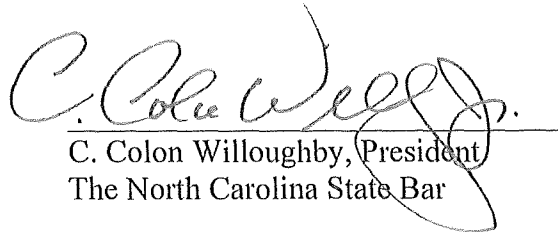
Based on the affidavit, the Council finds that John Vincent Ivsan pleaded guilty to one count of conspiracy to defraud a United States agency, the Internal Revenue Service, in violation of 18 U.S.C. § 371, and one count of tax evasion in violation of 26 U.S.C. § 7201 in *United States of America v. John Ivsan*, 12 CR 444 (ED PA). On June 6, 2017, judgment was entered on these convictions. This conduct constitutes grounds for discipline pursuant to N.C. Gen. Stat. § 84-28 (b)(1).

WHEREFORE, upon motion made and duly seconded, the Council enters the following Order:

1. The tender of surrender of the license of John Vincent Ivsan is hereby accepted.
2. John Vincent Ivsan is hereby DISBARRED from the practice of law in North Carolina.
3. John Vincent Ivsan shall comply with the provisions of 27 N.C. Admin. Code 1B.0128 of the State Bar Discipline and Disability Rules and shall surrender his license and permanent membership card to the Secretary of the North Carolina State Bar along with the affidavit required by 27 .C. Admin. Code 1B.0128(d) of the State Bar Discipline and Disability Rules.
4. The costs of this action are taxed against John Vincent Ivsan.
5. Within 10 days of the date of this Order, John Vincent Ivsan shall provide the State Bar with an address and telephone number at which clients seeking return of files can communicate with John Vincent Ivsan and obtain such files, and John Vincent Ivsan shall promptly return all files to his clients upon request.

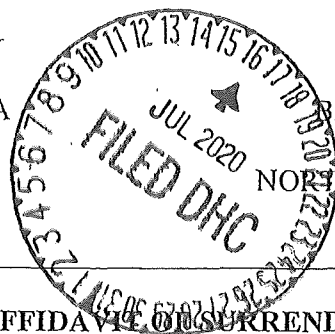
6. If John Vincent Ivsan fails to fully comply with 27 N.C. Admin. Code 1B.0128, he shall reimburse the State Bar for all expenses incurred by the State Bar in winding down his practice. Such expenses may include, but are not limited to, storage facility fees, rent payments, moving expenses, charges for secure disposal of client files, postage or other mailing expenses, and compensation paid to a court-appointed trustee and/or the trustee's assistant for time and travel associated with the trusteeship. The State Bar shall send an invoice for wind-down expenses to John Vincent Ivsan at his last known address of record with the North Carolina State Bar. John Vincent Ivsan shall not be eligible for reinstatement until he has reimbursed the State Bar for all wind-down expenses incurred.

Done and ordered this the 24 day of July, 2020.


C. Colon Willoughby, President
The North Carolina State Bar

STATE OF NORTH CAROLINA

WAKE COUNTY



BEFORE THE COUNCIL
OF THE
NORTH CAROLINA STATE BAR
20 BCS 2

AFFIDAVIT OF SURRENDER

JOHN VINCENT IVSAN, NCSB # 30069, being first duly sworn, deposes and says as follows:

1. I desire to resign and hereby tender my license to practice law in North Carolina pursuant to State Bar Discipline & Disability Rule 27 N.C. Admin. Code 1B.0121.

2. My resignation is freely and voluntarily rendered and is not the result of coercion or duress. I am fully aware of the implications of submitting my resignation.

3. I am aware that there is a pending investigation by the North Carolina State Bar into the circumstances and factual basis that resulted in my entry of a guilty plea to one count of conspiracy to defraud a United States agency, the Internal Revenue Service, in violation of 18 U.S.C. § 371, and one count of tax evasion in violation of 26 U.S.C. § 7201 in *United States of America v. John Ivsan*, 12 CR 444 (ED PA). On June 6, 2017, judgment was entered on these convictions. A copy of the judgment is attached as Exhibit 1.

4. I acknowledge that the material facts upon which the State Bar's investigation is predicated are true.

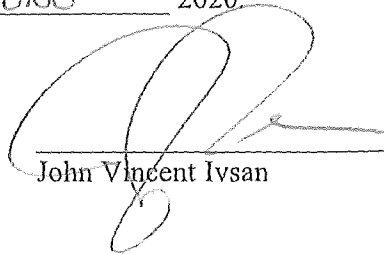
5. I am submitting my resignation because I know that if disciplinary charges were predicated upon the misconduct under investigation, I could not successfully defend against them.

6. I understand that the hearing by the Council of the North Carolina State Bar with regard to the acceptance of the tender of surrender of my license to practice law will occur at the regularly scheduled meeting of the Council of the North Carolina State Bar on or about Friday, July 24, 2020 at the North Carolina State Bar Building, 217 E. Edenton Street, Raleigh, North Carolina 27601.

7. I hereby waive any further notice of the hearing before the Council on my affidavit of surrender. I waive any claim, argument, or assertion that I have not received proper or timely notice of the hearing before the Council on my affidavit of surrender or any other defect in notice. I further waive any and all right or privilege to appear before the Council at that hearing.

8. I affirm that I have had full opportunity to seek the advice and counsel of an attorney in making the decision to file this affidavit of surrender and, to the extent I have consulted with an attorney regarding this affidavit of surrender, I am fully satisfied with the services of my attorney in this proceeding.

Respectfully submitted, this the 25th day of JUNE 2020



John Vincent Ivsan

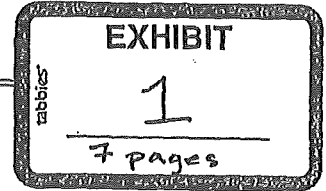
State of: Pennsylvania
County of: Union
Sworn to and subscribed before me
this the 25 day of June, 2020.



Notary Public

My commission expires: September 1, 2023

Commonwealth of Pennsylvania - Notary Seal
Heidi L. Gitschlag, Notary Public
Lycoming County
My commission expires September 1, 2023
Commission number 1264427
Member, Pennsylvania Association of Notaries



UNITED STATES DISTRICT COURT

Eastern District of Pennsylvania

UNITED STATES OF AMERICA

v.

JOHN IVSAN

JUDGMENT IN A CRIMINAL CASE

Case Number: DPAE2:12CR0000444-002

USM Number: 68853-066

Martin R. Raskin, Esquire Defendant's Attorney

THE DEFENDANT:

- pleaded guilty to count(s) One and Six
pleaded nolo contendere to count(s) which was accepted by the court.
was found guilty on count(s) after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

Table with 4 columns: Title & Section, Nature of Offense, Offense Ended, Count. Rows include 18:U.S.C. §371 Conspiracy and 26:U.S.C. §7201 Tax evasion.

The defendant is sentenced as provided in pages 2 through 7 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

- The defendant has been found not guilty on count(s)
Count(s) 2 through 5 and 7 through 32 is are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid.

6/6/17 copies to:

Defendant
Martin R. Raskin, Esq.
Patrick J. Murray, Esq., AUSA
Probation Office
Pretrial Services
Fiscal Department
F.L.U.
U.S. Marshal

6/5/2017 Date of Imposition of Judgment
[Signature] Signature of Judge

Berle M. Schiller, U.S. District Judge
Name and Title of Judge

6-5-17 Date

A TRUE COPY CERTIFIED... DATED: 6/26/17 ATTEST: [Signature] EASTERN DISTRICT OF PENNSYLVANIA

DEFENDANT: JOHN IVSAN
CASE NUMBER: 12-444-2

IMPRISONMENT

The defendant is hereby committed to the custody of the Federal Bureau of Prisons to be imprisoned for a total term of: 72 months. This term consists of terms of 60 months on Count 1 and 12 months on Count 6, to run consecutive to the term on Count 1.

The court makes the following recommendations to the Bureau of Prisons:

The defendant be placed at FPC Pensacola or FPC Montgomery.

The defendant is remanded to the custody of the United States Marshal.

The defendant shall surrender to the United States Marshal for this district:

at _____ a.m. p.m. on _____.

as notified by the United States Marshal.

The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

before 2 p.m. on August 7, 2017.

as notified by the United States Marshal.

as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

Defendant delivered on _____ to _____

at _____, with a certified copy of this judgment.

UNITED STATES MARSHAL

By _____
DEPUTY UNITED STATES MARSHAL

DEFENDANT: JOHN IVSAN
CASE NUMBER: 12-444-2

SUPERVISED RELEASE

Upon release from imprisonment, you will be on supervised release for a term of :

3 years. This terms consists of a 3 year term on each of Counts 1 and 6, such terms to run concurrently.

MANDATORY CONDITIONS

1. You must not commit another federal, state or local crime.
2. You must not unlawfully possess a controlled substance.
3. You must refrain from any unlawful use of a controlled substance. You must submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.
 The above drug testing condition is suspended, based on the court's determination that you pose a low risk of future substance abuse. *(check if applicable)*
4. You must cooperate in the collection of DNA as directed by the probation officer. *(check if applicable)*
5. You must comply with the requirements of the Sex Offender Registration and Notification Act (42 U.S.C. § 16901, *et seq.*) as directed by the probation officer, the Bureau of Prisons, or any state sex offender registration agency in the location where you reside, work, are a student, or were convicted of a qualifying offense. *(check if applicable)*
6. You must participate in an approved program for domestic violence. *(check if applicable)*

You must comply with the standard conditions that have been adopted by this court as well as with any other conditions on the attached page.

DEFENDANT: JOHN IVSAN
CASE NUMBER: 12-444-2

STANDARD CONDITIONS OF SUPERVISION

As part of your supervised release, you must comply with the following standard conditions of supervision. These conditions are imposed because they establish the basic expectations for your behavior while on supervision and identify the minimum tools needed by probation officers to keep informed, report to the court about, and bring about improvements in your conduct and condition.

1. You must report to the probation office in the federal judicial district where you are authorized to reside within 72 hours of your release from imprisonment, unless the probation officer instructs you to report to a different probation office or within a different time frame.
2. After initially reporting to the probation office, you will receive instructions from the court or the probation officer about how and when you must report to the probation officer, and you must report to the probation officer as instructed.
3. You must not knowingly leave the federal judicial district where you are authorized to reside without first getting permission from the court or the probation officer.
4. You must answer truthfully the questions asked by your probation officer.
5. You must live at a place approved by the probation officer. If you plan to change where you live or anything about your living arrangements (such as the people you live with), you must notify the probation officer at least 10 days before the change. If notifying the probation officer in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
6. You must allow the probation officer to visit you at any time at your home or elsewhere, and you must permit the probation officer to take any items prohibited by the conditions of your supervision that he or she observes in plain view.
7. You must work full time (at least 30 hours per week) at a lawful type of employment, unless the probation officer excuses you from doing so. If you do not have full-time employment you must try to find full-time employment, unless the probation officer excuses you from doing so. If you plan to change where you work or anything about your work (such as your position or your job responsibilities), you must notify the probation officer at least 10 days before the change. If notifying the probation officer at least 10 days in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
8. You must not communicate or interact with someone you know is engaged in criminal activity. If you know someone has been convicted of a felony, you must not knowingly communicate or interact with that person without first getting the permission of the probation officer.
9. If you are arrested or questioned by a law enforcement officer, you must notify the probation officer within 72 hours.
10. You must not own, possess, or have access to a firearm, ammunition, destructive device, or dangerous weapon (i.e., anything that was designed, or was modified for, the specific purpose of causing bodily injury or death to another person such as nunchakus or tasers).
11. You must not act or make any agreement with a law enforcement agency to act as a confidential human source or informant without first getting the permission of the court.
12. If the probation officer determines that you pose a risk to another person (including an organization), the probation officer may require you to notify the person about the risk and you must comply with that instruction. The probation officer may contact the person and confirm that you have notified the person about the risk.
13. You must follow the instructions of the probation officer related to the conditions of supervision.

U.S. Probation Office Use Only

A U.S. probation officer has instructed me on the conditions specified by the court and has provided me with a written copy of this judgment containing these conditions. For further information regarding these conditions, see *Overview of Probation and Supervised Release Conditions*, available at: www.uscourts.gov.

Defendant's Signature _____

Date _____

DEFENDANT: JOHN IVSAN
CASE NUMBER: 12-444-2

SPECIAL CONDITIONS OF SUPERVISION

The defendant shall provide the U.S. Probation Office with full disclosure of his financial records to include yearly income tax returns upon the request of the U.S. Probation Office. The defendant shall cooperate with the probation officer in the investigation of his financial dealings and shall provide truthful monthly statements of his income.

The defendant is prohibited from incurring any new credit charges or opening additional lines of credit without the approval of the probation officer, unless the defendant is in compliance with a payment schedule for any fine or restitution obligation. The defendant shall not encumber or liquidate interest in any assets unless it is in direct service of the fine or restitution obligation or otherwise has the express approval of the Court.

The defendant shall cooperate with Immigration and Customs Enforcement to resolve any problems with the defendant's status in the United States. The defendant shall provide truthful information and abide by the rules and regulations of the Bureau of Immigration and Customs Enforcement. If deported, the defendant shall not re-enter the United States without the written permission of the Attorney General. If the defendant re-enters the United States, the defendant shall report in person to the nearest U.S. Probation Office within 48 hours.

DEFENDANT: JOHN IVSAN
CASE NUMBER: 12-444-2

CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

	<u>Assessment</u>	<u>JVTA Assessment*</u>	<u>Fine</u>	<u>Restitution</u>
TOTALS	\$ 200.00	\$	\$	\$ 183,589,625.00

The determination of restitution is deferred until _____. An Amended Judgment in a Criminal Case (AO 245C) will be entered after such determination.

The defendant must make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

<u>Name of Payee</u>	<u>Total Loss**</u>	<u>Restitution Ordered</u>	<u>Priority or Percentage</u>
Clerk, U.S. District Court for distribution to: IRS-RACS Attn: Mail Stop 6261, Restitution 333 W. Pershing Avenue Kansas City, MO 64108	\$183,589,625.00	\$183,589,625.00	

TOTALS	\$ <u>183,589,625.00</u>	\$ <u>183,589,625.00</u>
--------	--------------------------	--------------------------

Restitution amount ordered pursuant to plea agreement \$ _____

The defendant must pay interest on restitution and a fine of more than \$2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

The court determined that the defendant does not have the ability to pay interest and it is ordered that:

the interest requirement is waived for the fine restitution.

the interest requirement for the fine restitution is modified as follows:

* Justice for Victims of Trafficking Act of 2015, Pub. L. No. 114-22.

** Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994, but before April 23, 1996.

DEFENDANT: JOHN IVSAN
CASE NUMBER: 12-444-2

SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties is due as follows:

- A [X] Lump sum payment of \$ 5,000.00 due immediately, balance due
B [X] Payment to begin immediately (may be combined with C, D, or F below); or
C [] Payment in equal (e.g., weekly, monthly, quarterly) installments of \$ over a period of
D [] Payment in equal (e.g., weekly, monthly, quarterly) installments of \$ over a period of
E [] Payment during the term of supervised release will commence within (e.g., 30 or 60 days) after release from imprisonment.
F [X] Special instructions regarding the payment of criminal monetary penalties:
The restitution is due immediately. The defendant shall participate in the Bureau of Prisons Inmate Financial Responsibility Program and provide a minimum payment of \$25.00 per quarter towards the restitution. While under probation supervision, the defendant shall satisfy the amount due in monthly installments of not less than \$2,500.00 to commence 30 days after release from confinement.

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during the period of imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

[X] Joint and Several

Defendant and Co-Defendant Names and Case Numbers (including defendant number), Total Amount, Joint and Several Amount, and corresponding payee, if appropriate.

- 12-444-1 - Samyak Veera 12-444-6 - Eric Merl
12-444-3 - Aviel Faliks 12-319-1 - Andrew Ahn
12-444-4 - Chandrakant Shah

[] The defendant shall pay the cost of prosecution.

[] The defendant shall pay the following court cost(s):

[X] The defendant shall forfeit the defendant's interest in the following property to the United States:
As per separate Forfeiture Money Judgment

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) fine principal, (5) fine interest, (6) community restitution, (7) JVT A assessment, (8) penalties, and (9) costs, including cost of prosecution and court costs.