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January 27, 2014

***Filed by ECF***

Honorable Joseph F. Bianco  
United States District Judge  
Eastern District of New York  
100 Federal Plaza  
Central Islip, New York 11722

Re: United States v. Mohan Ramchandani  
Case No. CR 13-0324(JFB)

Dear Judge Bianco:

I represent Mohan Ramchandani, who is scheduled to be sentenced by Your Honor on January 31, 2014 pursuant to his plea of guilty on August 26, 2013 to two counts of an information charging him with tax offenses.

**I. Presentence Investigation Report ("PSR")**

After reviewing the very thorough Presentence Investigation Report, we take no issue with anything contained therein. Indeed, it is one of the most fair and balanced reports that counsel has ever seen.

**II. Factors for the Court's Consideration**

As is described in the PSR, Mr. Ramchandani made false statements on several tax returns filed by him with the Internal Revenue Service and with New York State. He also failed to file annual reports ("FBARs") with the Internal Revenue Service disclosing the existence and contents of his foreign bank accounts. In conjunction with this conduct, Mr. Ramchandani also pleaded guilty to related charges in the courts of New York State. He is scheduled to be sentenced in the

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Criminal Court of the City of New York, County of New York, on March 5, 2014, at which time it is anticipated that he will receive a sentence of one to three years imprisonment, to run concurrently with whatever sentence Your Honor imposes.

It is noteworthy that Mr. Ramchandani learned of the investigation against him at a time when he was awaiting naturalization as a United States citizenship. At that time, he was a citizen of his native India, to which he regularly traveled. In addition, he regularly traveled to Hong Kong, where he also maintains a business presence. At any time, Mr. Ramchandani could have abandoned his desire to become a U.S. citizen and could have purchased a one-way ticket to either Hong Kong or India. He declined to do so, stating that he acknowledged the wrongs that he had done, as well as the certainty that he would be imprisoned for some period of time, and he made the decision to remain in the United States and "face the music."

Indeed, even after his guilty pleas, and while he has been awaiting sentenced, he traveled to Hong Kong on business with the permission of both the United States Attorney and the District Attorney of New York County. On both occasions, he returned on schedule and returned his passport to the appropriate authorities.

Mr. Ramchandani, from the very beginning, accepted responsibility for his actions and determined to do everything possible to rectify the wrongs committed by him. In this regard, he has already fully paid the Internal Revenue Service \$1,640,256.00 as penalties for failing to file the requisite FBAR reports. In addition, he has made full restitution by paying his income taxes \$736,002.00 for the years 2007, 2008 and 2009.

With regard to his New York State case, he has paid more than \$3.6 million dollars for delinquent sales taxes, income taxes, and settlement of a qui tam lawsuit that initiated the State case.

The almost six million dollars that he has paid thus far has been generated by the liquidation of real estate owned by Mr. Ramchandani and his wife, consisting of mostly rental properties held by them for many, many years. The State of New York trusted him to the extent that they did not place liens against the properties and relied upon him to put the proceeds of each sale into my escrow account, from which I issued checks to both the New York State Department of

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Taxation and Finance and the Internal Revenue Service. Both in this regard, as well as with his permission to travel, Mr. Ramchandani has honored the trust placed in him by the authorities.

**III. Section 3553(a) (1) Considerations**

The PSR details my client's role as the patriarch of his family. Indeed, Mr. Ramchandani is also responsible for the care of his mother-in-law, who resides with him, his wife, and his daughter. Unfortunately, Mr. Ramchandani's wife of 37 years was hospitalized on January 7, 2014, for what appeared to be pneumonia, but has since been diagnosed as incurable pulmonary fibrosis. The prognosis is that her life expectancy is approximately three years (maximum of five). This debilitating disease will require that she receive constant care and she will require continuous oxygen supplies for whatever remains of her life. Medical substantiation is attached.

Finally, Mr. Ramchandani's business, Mohan's Custom Tailors, is almost entirely dependent upon his presence. His name is known nationally, and customers expect to be greeted by him and serviced by him. Mr. Ramchandani has been grooming his 25-year old daughter, Roma, to run the business in his absence, but there is no question that his prolonged absence will result in the failure of the business, which has nine employees, including tailors and sales personnel, all of whom have families. Per the guidance found in U.S. v. Milikowsky, 65 F.3d 4, 6-9 (2d Cir. 1995) this is a factor that can be considered by Your Honor at sentencing. See also, U.S. v. Arun Gaind, 829 F.Supp 669, 670 (SDNY 1993), where the late Judge Broderick sua sponte department downward from the Guidelines due to the destruction of the defendant's business (aff'd 31 F.3d 73 (2d Cir. 1994)). This case is stronger than Gaind in that the destruction will be caused by prolonged incarceration and would be minimized or prevented by a shorter period of incarceration, or by home detention.

**CONCLUSION**

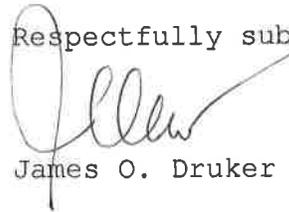
In fashioning a sentence, we ask Your Honor to consider the otherwise unblemished background of this 67 year old man who is widely respected and whose charitable works are extensive and have a long history; i.e., he did not "get religion" after he found himself under investigation.

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Again, Mr. Ramchandani chose not to flee the jurisdiction and make himself virtually untouchable. He chose to stay, answer for his crimes, and face the consequences.

Respectfully submitted,

A handwritten signature in cursive script, appearing to read "J. Druker", with a long horizontal flourish extending to the right.

James O. Druker

JOD:md  
AUSA Demetri Jones  
U.S. Probation Officer Jaime L. Turton