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UNITED STATES DISTRICT COURT

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

UNITED STATES OF AMERICA, Plaintiff, v. PIUS KAMPFEN, Defendant.	No. CR 13-369-JST GOVERNMENT'S SENTENCING MEMORANDUM DATE: October 4, 2013 TIME: 9:00 a.m. *(Filed under seal)*

The United States of America, by and through Katherine Wong, Trial Attorney, respectfully submits the following memorandum setting forth the Government's position at sentencing.

The Presentence Investigation Report (PSR) dated September 18, 2013, determined that the total offense level was 10 and the criminal history category was I. The corresponding guidelines range is 6 to 12 months' imprisonment. (See PSR ¶¶ 20-33) The United States agrees with the PSR's recitation of the relevant facts and its calculation of the sentencing guidelines range. With respect to the tax loss for the years when the defendant failed to file an FBAR, the government is in

the process of reviewing Defendant's assertion regarding the proper tax treatment of the dividends, which may affect the tax loss and thus restitution owed to the IRS, which is calculated in the PSR to be $6,420.

On June 28, 2013, Pius Kampfen (Kampfen) and the government entered into a plea agreement pursuant to Federal Rule of Criminal Procedure 11(c)(1)(A) and (B). In the agreement, Kampfen and the government agreed how the Sentencing Guidelines offense level would be calculated "and that other than seeking a possible downward departure pursuant to U.S.S.G. § 5K1.1, [Kampfen] will not ask for any other adjustment to or reduction in the offense level or for a downward departure or variance from the Guidelines range as determined by the Court." [Doc. No. 5, at 4-5] Because the defendant has not provided any substantial assistance to law enforcement authorities within the meaning of that provision, the government did not file a motion with the Court for a departure from the Guidelines pursuant to § 5K1.1. As set out in more detail below, the government does not agree that a downward departure or variance is warranted in this case, which is not characterized by an unusual or extenuating circumstances. The amount of any restitution, fine and terms of supervised release were left to Court's determination.

The government recommends that the Court impose a sentence of 6 months' imprisonment, followed by 18 months' probation. The government further requests that the Court impose a fine of $20,000 and order restitution to the IRS.

I. INTRODUCTION

A. Counts of Conviction

On June 28, 2013, Kampfen pleaded guilty to Counts One of the Information. [Doc. No. 5, at 1] Count One charged Kampfen with Willfully Violating Foreign Bank Account Reporting requirements, in violation of Title 31, United States Code Section 5314 and 5322(a).

Sections 5314 and 5322(a) provides for a maximum term of imprisonment of five years, a maximum fine of $250,000 or not more than the greater of twice the gross gain or loss from the

offense pursuant to the Alternative Fines Act,[1/] and three years of supervised release. There is a mandatory special assessment of $100 per count of conviction.

B. Factual Background

The Government incorporates the factual background in the Presentence Report (PSR) and plea agreement, which will not be repeated herein except as necessary to provide clarification and context.

Kampfen became a naturalized U.S. citizen in 2006. From approximately 1961 until he retired in 2001, Kampfen has worked as an international banker. [Doc. No. 5, at 3; PSR ¶¶ 50-58] Kampfen began his career at UBS in Switzerland, where he received training on portfolio management, investment advising, international economics, and finance. During his time at UBS, Kampfen worked as an investment advisor to Swiss clients and later as representative in the international division of UBS in San Francisco. Kampfen went on to work for Dow Banking Corporation in Miami, Florida before returning to Bay Area to work for Julius Baer as a private banker. Kampfen also operated his own Schedule C investment business until 2011. While working for Julies Baer, a private bank organized under the laws of Switzerland, Kampfen advised clients on asset protection and personal wealth management issues. [PSR ¶¶ 13-14]

As an investment advisor, one of the subjects that Kampfen had knowledge, training and experience with was the U.S. foreign account reporting requirements. One of these requirements includes the annual filing of a Report of Foreign Bank and Financial Accounts (Form TD F 90-22.1 "FBAR") with the U.S. Department of Treasury. As Kampfen well knew from his work in international banking, including with UBS and Julies Baer, individuals who have a financial interest in, signature, or other authority over a financial account in a foreign country with an aggregate value of more than $10,000 at any time during the calendar year at issue must file an FBAR. Further, on the Schedule B of a individual income tax return (Form 1040), a U.S. taxpayer is also required to report interest and dividends received from any investments, as well as whether they had a financial

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[1/] Title 18, United States Code Section 3571, the Alternative Fines Act, provides for a maximum fine of $250,00, or not more than the greater of twice the gross pecuniary gain or loss, in lieu of the fine provided for within the statute.

interest or signatory over a foreign account in a foreign country. The Schedule B instructs a taxpayer with such an interest to file an FBAR, enter the name of the foreign country where the financial account is located, and indicate whether the taxpayer has received a distribution from that account in that tax year.

After he had moved to the United States and been living in the San Francisco area for nearly two decades, Kampfen directed his attorney in Switzerland to create an entity known as Albia Investments Limited ("Albia") in or about 1998. This entity was created under the laws of the British Virgin Islands. The sole director was Kampfen's Swiss attorney. Aside from holding investments and other assets earned by Kampfen, Albia engaged in no other business activities. During all the years in question, Kampfen knew and controlled where and howAlbia's assets would be held, maintained, and spent. At Kampfen's direction, bank accounts in Switzerland were opened and maintained in Albia's name. These accounts were funded with assets that Kampfen owned in Switzerland. Between 2000 and 2009, Kampfen caused these assets to be transferred between various bank accounts held and maintained in Switzerland. At no time did Kampfen transfer any of the money held in the Albia accounts into his foreign bank accounts held in his name, nor did he transfer any of the money held in Albia accounts to banks not organized under the laws of Switzerland.

As indicated in the PSR, the sole purpose of Albia was to hold assets belonging to Kampfen; the effect of holding them in an entity was that Kampfen's ownership interest was not apparent and only determinable through banking records maintained by UBS and the other Swiss banks. (PSR ¶ 13) In order to maintain these accounts, Kampfen paid thousands of dollars annually in fees to the Swiss banks; as noted by the PSR, these high fees are nonetheless deductible for tax purposes, which affects the tax loss for sentencing and restitution purposes. (PSR ¶ 14) Although Kampfen was aware of the IRS voluntary disclosure program for foreign bank accounts, he did not participate in that process. Rather, as he told IRS agents during the May 2012 interview, he concluded that his accounts would not be a problem and be unlikely to affect him.

Kampfen was interviewed by agents from IRS Criminal Investigation (IRS-CI) in December 2009. When initially interviewed, Kampfen admitted that he had worked for UBS but falsely stated

he was not familiar with Albia. When the agents showed Kampfen documents from UBS associated with Albia, Kampfen terminated the interview and stated he wanted to speak with an attorney. IRS agents subsequently obtained additional evidence related to Kampfen's foreign bank accounts and Albia.

During an interview with IRS agents in May 2012, Kampfen stated that he considered the money held by Albia to be part of his "nest egg" and that he never deposited any of the money he earned in the United States into this account. In contrast to the money he earned in the United States, for which Forms 1099 or Forms W-2 were filed with the IRS, there was no similar reporting of Kampfen's money in Switzerland to the IRS. Kampfen stated that he would receive updates on his Albia accounts when traveling to Europe and withdraw money from the account while there to spend on vacations. [PSR ¶¶ 8-9] Kampfen stated that it was his decision not to hold the money he earned in Switzerland in his name; that was the reason Albia was created.

In addition to receiving updates on his Albia accounts from his money manager, Kampfen also received interest and dividends for his Albia accounts, beginning in 2001. Kampfen nonetheless failed to report the interest or dividends on his federal income tax returns until the 2009 tax year, after he had been interviewed by IRS agents and shown documents linking him to Albia. [PSR ¶¶ 11-12] Prior to the 2009 tax year, which was filed after the first interview with the IRS agents, the federal tax returns that Kampfen filed similarly failed to disclose that he was the beneficial owner of financial accounts in a foreign country with an aggregate value of more than $10,000 during that calendar year. Kampfen similarly failed to file an FBAR disclosing his interests and authority over the Albia accounts until 2010, when he filed an FBAR for the 2009 calendar year on the advice of counsel. As shown below, during all the years in question, Albia's accounts had balances that greatly exceeded $10,000. In marked contrast to his Albia accounts, Kampfen did report his interest and dividends associated with the foreign bank accounts that were held in his name; he also filed FBARs for those accounts titled in his name. These accounts contained money and assets that Kampfen earned in the United States and was reported to the IRS, in contrast to the assets held by Albia, which had never been reported to the IRS.

C. Swiss Bank Accounts Titled in the Name of Albia

From 2001 through 2011, Kampfen maintained the following balances in the Albia accounts. (PSR ¶ 13)

Date	Bank	Balance
12/31/2001	**Pictect & Cie**	**$1,008,808.22**
12/31/2002	**Pictet & Cie**	**$1,121,912.97**
12/31/2003	**Pictet & Cie**	**$1,462,917.65**
12/31/2004	**Pictet & Cie**	**$1,569,996.29**
12/31/2005	**Pictet & Cie**	**$1,634,509.94**
12/31/2006	**Pictet & Cie**	**$1,781,468.85**
12/31/2007	**Pictet & Cie**	**$1,858,905.12**
12/31/2007	**ABN-AMRO**	**$1,374,272.61**
11/30/2008	**ABN-AMRO**	**$113,599.65**
12/31/2008	**Bank Vontobel**	**$811,733.00**
12/31/2008	**Pictet & Cie**	**$947,648.33**

The highest balance in the Albia accounts was on or about June 30, 2008 when the accounts held in Albia's name had a total of approximately $2,930,785.70. As part of his plea agreement, Kampfen has agreed to pay $1,465,392.85 to resolve his civil tax liability for failing to file an FBAR for those accounts prior to the 2009 calendar year. This amount is to be paid prior to sentencing.

II. DISCUSSION

A. Applicable Law

Under *United States v. Booker*, 543 U.S. 220 (2005), the U.S. Sentencing Guidelines are no longer mandatory. Rather, the "overarching statutory charge" is to "impose a sentence sufficient, but not greater than necessary" to reflect the factors set forth in 18 U.S.C. § 3553(a)(2), including the seriousness of the offense, promote respect for the law, and provide just punishment; to afford adequate deterrence; to protect the public; and to provide the defendant with needed educational or vocational training, medical care, or other correctional treatment. 18 U.S.C. § 3553(a); *United States v. Carty*, 520 F.3d 984, 991-92 (9th Cir. 2008) (en banc).

As the Ninth Circuit explained in *United States v. Carty*, sentencing proceedings should begin by determining the applicable Guidelines range. The Guidelines range can and should be considered "the starting point and the initial benchmark" and "are to be kept in mind throughout the process." *Carty*, 520 F.3d at 991 (quoting *Kimbrough v. United States*, 552 U.S. 85, 108-09 (2007) and *Gall v. United States*, 552 U.S. 38, 49 n.6 (2007)).

The Court should then consider the § 3553(a) factors to decide if they support the sentence suggested by the parties. In doing so, the Court may not presume that the Guidelines range is reasonable, nor give the Guidelines factor be more or less weight than any other.

If the Court decides that a sentence outside the Guidelines is warranted, it must then consider the extent of the deviation and ensure that the justification is sufficiently compelling to support the degree of the variance.

Courts must explain the selected sentence sufficiently to permit meaningful appellate review. As to what constitutes a "sufficient explanation," the Ninth Circuit acknowledged that it would necessarily vary depending upon the complexity of the case and whether the chosen sentence was inside or outside the Guidelines. A within-Guidelines sentence "ordinarily" requires little explanation unless specific departures have been requested, a difference sentence has been sought, or the Guidelines calculation itself has been challenged. *Carty*, 520 F.3d at 991.

B. Section 3553(a) Factors

The other factors set forth in Title 18, United States Code, Section 3553(a) include: (1) the nature and circumstances of the offenses; (2) the history and characteristics of the defendant; (3) the need for the sentence to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment for the offense; (4) the need for the sentence to afford adequate deterrence to criminal conduct; (5) the need for the sentence to protect the public from further crimes of the defendant; (6) the need to provide the defendant with educational and vocational training, medical care, or other correctional treatment in the most effective manner; (7) the kinds of sentences available; (8) the need to provide restitution to victims; and (9) the need to avoid unwarranted sentence disparity among defendants involved in similar conduct who have similar records. 18 U.S.C. §3553(a).

For the reasons set forth below, the government's recommended sentence of 6 months' imprisonment followed by 18 months' probation, is sufficient, but not greater than necessary, to comply with the §3553(a) factors.

1. *The Nature and Circumstances of the Offense*

As set out in detail above, the offense to which Kampfen pled guilty reflect conscious, willful decisions that span more than a decade. The evidence shows that Kampfen caused Albia to be created in 1998. After its creation, Kampfen opened a series of bank accounts in the name of Albia. All of these accounts were held and maintained in Switzerland. Despite receiving interest and dividends from these Albia accounts for nearly a decade, Kampfen willfully failed to report these accounts to the IRS year after year by failing to file an FBAR and also failing to report them on his individual income tax returns, in marked contrast to the foreign bank accounts that were titled in his name personally and which held income that was reported to the IRS.

Further, there is no evidence that Kampfen's decision to conceal the Albia accounts was the result of bad investment advice: to the contrary, the evidence shows that Kampfen was one of the individuals who advised clients on behalf of Swiss banks, such as UBS. In that capacity, Kampfen was deeply familiar with the U.S. reporting requirements, including the FBAR filing requirement and the requirement to report financial accounts in foreign countries on U.S. federal individual income tax return. Despite this knowledge, Kampfen repeatedly failed to report some of his own accounts to the IRS -- indeed, the very accounts that the IRS had no record of because the funds they contained were earned overseas and always segregated in Swiss bank accounts.

While Kampfen was born in Switzerland, he became a naturalized U.S. citizen in 2006. By that time, Kampfen had been living and working in the United States for over two decades. His training, education, and experience strongly suggests that his concealment of the Albia accounts was not the result of a cultural misunderstanding or oversight. Rather, it was a conscious decision to hide a portion of his assets, including interest and dividends, that were held overseas. Kampfen knew from his work in the financial industry, and employment with Swiss banks particularly, that these assets were not and had not been disclosed to the IRS. It is particularly telling, and arguably quite troublingly, that Kampfen knew about the IRS voluntary disclosure program and nonetheless

chose not to avail himself of it. Rather, as stated in the PSR, Kampfen apparently reasoned that it was acceptable, would not be a problem, and that his intentional failure to disclose overseas assets were unlikely to affect him. [PSR ¶ 9] In other words, it appears that Kampfen reasoned that the IRS was unlikely to catch him.

Though Kampfen has ultimately accepted responsibility for his actions, the context of that acceptance is important. When initially questioned by the IRS in December 2009, Kampfen falsely denied any knowledge or connection to Albia. It was a little over two years later, in May 2012, after the IRS had obtained additional documentation and records for the Albia accounts, that Kampfen finally admitted to his role and ownership of the accounts at issue. While Kampfen now states it was a "mistake" not to disclose these accounts, his claim that he was not monitoring the accounts is belied by evidence that he would meet with the accounts' manager while traveling in Europe and would withdraw funds in those accounts to pay for his vacations. [PSR ¶ 9] Further, the care that Kampfen took to segregate the money he earned in the United States from the money he previously earned in Switzerland is further evidence that his failure to report the Albia accounts was not a mistake and not a cultural misunderstanding resulting from his "Swiss upbringing": the evidence shows that Kampfen *did* report the foreign bank accounts into which he deposited money earned in the United States (and thus reported to the IRS) while simultaneously failing to report the interest, dividends, and even existence of foreign bank accounts in which he held assets previously earned overseas (and thus *not* reported to the IRS).

Kampfen's continued claim that Albia was for "asset protection" is belied by the manner and extent to which Albia was used; while the money and assets that Kampfen accrued from working in the United States were presumably just as valuable as those he earned working overseas, Kampfen only reported his income and assets earned in the United States on his federal tax returns and in FBAR filings. Simply put, Kampfen did not use Albia to hold or shelter all of his assets, only those he had chosen not to report to the IRS. The money that Kampfen earned in the United States was deposited into foreign bank accounts held personally in Kampfen's name.

Albia thus represents the precise sort of sophisticated "asset protection" that supports the sophisticated means enhancement in U.S.S.G. § 2T1.1(b). Section 2T1.1(b) specifically mentions

"offshore financial accounts"; in this case, the sophistication is evidenced in part by Kampfen's creation of a shell entity, Albia, in which he titled these accounts. Even assuming it was not the sole purpose, Kampfen's decision to shift the assets in Albia among different banks organized in Switzerland is also indicative of sophisticated means. Even more so than the shifting of assets domestically, the movement of money between overseas accounts can make it more difficult for law enforcement to identify, trace, and ultimately locate the assets. Here, the use of different accounts, all held and maintained in Switzerland, evidences greater sophistication. The fact that Kampfen segregated his domestic (U.S.) and Swiss earnings is also indicia of sophistication, as was Kampfen's typical practice of not checking on or withdrawing funds from those accounts unless he was overseas. During the years in question, there was no technical or legal reason why funds from accounts titled in Kamfpen's name personally could not be commingled with those held by Albia; doing so, however, did enhance the concealment of those assets and make it more likely that they would not be detected by the IRS.

2. *The History and Characteristics of the Defendant*

Kampfen's crime, while a failure to report, cannot be explained by ignorance or oversight. Rather, given his profession, it appears to have been a calculated decision based on his assessment of how likely the IRS was to discover and ultimately trace the Albia accounts to him. The willful nature of Kampfen's crime is evidenced by his initial denial that he had any connection to Albia when confronted by IRS agents when, in fact, Kampfen caused Albia to be created and was the beneficial owner of all Albia's assets.

Despite agreeing that his Sentencing Guidelines offense level should be calculated to include a sophisticated means enhancement, Kampfen now suggests that his crimes lacks any indicia of sophistication. *Compare* [Doc. No. 5, at 5] *with* [Doc. No. 8, at 4]. Yet the evidence shows that Kampfen went to great lengths to segregate his Swiss-earned and U.S.-earned assets, and maintained that separation for many tax years. Given his experience as an investment advisor and career with different Swiss banks, great weight should be given to the fact that Kampfen repeatedly failed to disclose his Albia accounts on his federal income tax returns and repeatedly failed to file FBARs for those accounts.

The government agrees that Kampfen may indeed be proud, and appears to have conducted himself with honor in other respects of his life. However, while Kampfen's other professional activities may have promoted economic relations between the United States and Switzerland, it is immensely troubling that Kampfen was simultaneously concealing a portion of his overseas assets, in violation of U.S. law. If anything, Kampfen's professional position and the conduct underlying the charge here send precisely the wrong message as to what constitutes permissible behavior: given that Kampfen was the senior vice president of Julius Baer, another Swiss bank, when he retired in 2001, he never should have engaged in the sort of conduct underlying his conviction. Further, he should have been one of the first to avail himself of the IRS voluntary disclosure program. He did not. Rather, he waited until IRS agents approached before he began filing FBARs for the Albia accounts.

3. The Need to Reflect the Seriousness of the Offense, Promote Respect for Law, and Provide Just Punishment

A sentence at the low end of the Guidelines' range will promote respect for the law and provide just punishment. Kampfen's crime stems from his desire to conceal assets from the IRS, including the income and dividends earned on during the years in question. Although Kampfen has agreed to pay a substantial sum ($1.47 million) to resolve his IRS civil liability, this is a criminal case. As set out above, Kampfen's actions are particularly troubling because of his education, experience, and position in the financial industry. While Kampfen has suffered reputational harm, that alone is not sufficient to promote respect for the law and provide just punishment. Here, the assets concealed overseas were not trivial, the duration of concealment considerable, and the evidence of willfulness extensive. Further, Kampfen is not just another investor or client of Swiss banks; he was an executive of several different Swiss banks and ran a private investment practice until 2011. Much like a return preparer who willfully evades income taxes or files false tax returns, Kampfen was in a position where he should and did know better.

A downward departure is not appropriate here precisely because the total offense level is not based on loss: even assuming there is no tax loss, because Kampfen used sophisticated means to commit this crime, including the formation of Albia and segregation of assets based on location

earned (and reporting to the IRS). Because of the sophisticated means enhancement, the total offense level after applying U.S.S.G. § 2T1.1(b)(2), before taking into account acceptance of responsibility, will be 12. With acceptance of responsibility (-2), the adjusted offense level is 10, even assuming no tax loss. [Doc. No. 5, at 5] Given that Kampfen is highly educated and intimately familiar with U.S. financial reporting requirements, including the FBAR, it is far from clear that the one-time civil penalty is sufficient to communicate the seriousness of the offense. The precise reason why a short term of imprisonment is appropriate here is because Kampfen's actions during the period in question indicate a pronounced lack of respect for the law, the very law he was required to be familiar with in order to advise clients as a financial advisor.

4. The Need for the Sentence Imposed To Afford Adequate Deterrence and To Protect the Public

Adequate deterrence can be accomplished with a sentence at the low end of the Guidelines range. Such a sentence will make clear that violating the laws in question will not merely result in monetary fines that can be factored into the cost of such choices, but rather carry serious consequences designed to both punish such conduct and deter others from engaging in it. A low-end Guidelines sentence appropriately accounts for Kampfen's age and role in the community.

There is little doubt that others seek to conceal their assets overseas and not report the to the IRS. Deterring like-minded individuals cannot be accomplished through monetary penalties alone; if anything, it appears that Kampfen's decision to not participate in the IRS voluntary disclosure program was motivated in part by his determination that he was unlikely to be caught. Although payment of a civil penalty was a part of Kampfen's plea and appropriate in this case, a greater punishment is required in order to make crimes such as these not worth committing.

Further, the Court should consider the public interest in deterrence implicated in this case. As the U.S. Sentencing Commission has noted: "Criminal tax prosecutions serve to punish the violator and promote respect for the tax laws. . . . Because of the limited number of criminal tax prosecutions relative to the estimated incidence of such violations, deterring others from violating the tax laws is a primary consideration underlying these guidelines." U.S.S.G. § 2T, intro. comm. The deterrence interest is all the more acute in a case like this one, where duration and manner is

persistent and calculated. In the government's view, anything less than the recommended sentence would send a problematic message given Kampfen's willful failure to report these foreign bank accounts, despite knowing the necessity of doing so and having multiple opportunities to do so without suffering criminal sanctions.

A sentence that includes imprisonment is necessary to promote broader compliance and respect for the law. The United States believes that a low-end Guidelines prison sentence is central to both punishing Kampfen for his past actions, as well as sending a message to the community that this conduct will not be tolerated and is ultimately not worth engaging in.

C. Restitution

In his sentencing memorandum, Kampfen contends that he is owed a refund by the IRS. The cooperating revenue agent is still in the process of reviewing the calculations in support of Kampfen's position, which is based on whether the dividends that Kampfen received for his Albia accounts are characterized as qualified or unqualified dividends. [Doc. No. 8, Attach. 2] Regardless, the government would note that appropriate measure of restitution should be the tax loss, if any, for all of the tax years in which Kampfen failed to report the Albia accounts or file an FBAR for those accounts. The contention that Kampfen should be paid $44 by the IRS takes into account only one tax year, 2007. Pursuant to the Sentencing Guidelines, the Court can and should consider the tax loss for all the tax years at issue when the Albia accounts were open and the interest/dividends undisclosed. Even assuming that Kampfen's calculations were correct, and that the dividends should be classified as qualified, there would still be a tax loss associated with Kampfen's conduct, which includes tax years 2003 through 2008. [Doc. No. 8, Attach. 2]

As noted in the PSR, the Court should take into account that one of the reasons there is little to no tax loss with respect to Kampfen's unreported interest and dividends from the Albia accounts is because of the high fees charged by Swiss banks, in part for the services and secrecy previously afforded for such accounts. For example, in the 2007 tax year alone, Kampfen incurred over $34,000 in fees for the Albia accounts, a rate far in excess of what would be charged for similar domestic accounts. These fees are deductible, and thus reduce his taxable income. [Doc. No. 8, Attach. 2]

III. CONCLUSION

The United States concurs with the PSR's total offense level calculation, recommended enhancement, and adjustment. Based on the foregoing, the United States recommends that Kampfen be sentenced to a term of 6 months' imprisonment, 18 months of probation, a $20,000 fine, and restitution to the IRS. The government submits that the sentence is sufficient, but not greater than necessary, to accomplish the goals of sentencing, and that a lesser sentence is not supported by application of the 18 U.S.C. § 3553(a) factors.

DATED: September 27, 2013

Respectfully submitted,

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/s/ Katherine L.Wong
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CERTIFICATE OF SERVICE

I hereby certify that on the 27th day of September 2013, I electronically transmitted the foregoing document to the Clerk of Court using the ECF system for filing and transmittal of a Notice of Electronic Filing to the following ECF registrant:

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