

VIRGINIA:

BEFORE THE VIRGINIA STATE BAR DISCIPLINARY BOARD

**IN THE MATTER OF
NOSUK PAK KIM**

VS B DOCKET NO. 22-021-125149

CONSENT TO REVOCATION ORDER

On August 5, 2022, came Nosuk Pak Kim and presented to the Board an Affidavit Declaring Consent to Revocation (hereinafter “Affidavit”) of her license to practice law in the courts of this Commonwealth. By tendering her Consent to Revocation at a time when a disciplinary complaint, Investigation or Proceeding is pending, the nature of which is specifically set forth in the attached Affidavit, Respondent acknowledges that the material facts contained in the pending disciplinary complaint, Investigation or Proceeding are true.

The Board having considered the Affidavit, and Bar Counsel having no objection, the Board accepts her Consent to Revocation.

Upon consideration whereof, it is therefore ordered that Nosuk Pak Kim ‘s license to practice law in the courts of this Commonwealth be and the same hereby is revoked, and that the name of Nosuk Pak Kim be stricken from the Roll of Attorneys of this Commonwealth.

It is further ORDERED that The Respondent must comply with the requirements of Part 6, Section IV, Paragraph 13-29 of the Rules of the Supreme Court of Virginia. The Respondent shall forthwith give notice by certified mail of the Revocation of her license to practice law in the Commonwealth of Virginia, to all clients for whom she is currently handling matters and to all opposing Attorneys and presiding Judges in pending litigation. The Respondent shall also make appropriate arrangements for the disposition of matters then in her care in conformity with the wishes of her clients. The Respondent shall give such notice immediately and in no event later than 14 days of the effective date of the Revocation, and make such arrangements as are required herein as soon as is practicable and in no event later than 45 days of the effective date of the Revocation. The Respondent shall also furnish proof to the Clerk of the Disciplinary System of the Virginia State Bar within 60 days of the effective date of the Revocation that such notices

have been timely given and such arrangements have been made for the disposition of matters.

It is further ORDERED that if the Respondent is not handling any client matters on the effective date of the Revocation, she shall submit an affidavit to that effect within 60 days of the effective date of the Revocation to the Clerk of the Disciplinary System at the Virginia State Bar. The Board shall decide all issues concerning the adequacy of the notice and arrangements required herein. The burden of proof shall be on the Respondent to show compliance.

It is further ORDERED that the Clerk of the Disciplinary System shall mail an attested copy of this order by electronic, regular and certified mail, return receipt requested, to the Respondent, Nosuk Pak Kim at her address of record with the Virginia State Bar, being, Nosuk Pak Kim, Esq., Cowardin & Kim PLC, 601 Thimble Shoals Blvd, Ste 210, Newport News, VA 23606 and a copy sent by electronic mail to Robert A. Small, Counsel for Respondent, and to Shelley L. Spalding, Assistant Bar Counsel.

Entered this 5th day of August, 2022

Virginia State Bar Disciplinary Board


Kamala H. Lannetti
2nd Vice Chair

VIRGINIA:

BEFORE THE VIRGINIA STATE BAR DISCIPLINARY BOARD

IN THE MATTER OF
NOSUK PAK KIM

VS B Docket No. 22-021-125149

AFFIDAVIT DECLARING CONSENT TO REVOCATION

Nosuk Pak Kim, after being duly sworn, states as follows:

1. That I was licensed to practice law in the Commonwealth of Virginia on October 12, 1989;
2. That I submit this Affidavit Declaring Consent to Revocation pursuant to Rule of Court, Part 6, Section IV, Paragraph 13-28;
3. That my consent to revocation is freely and voluntarily rendered, that I am not being subjected to coercion or duress, and that I am fully aware of the implications of consenting to the revocation of my license to practice law in the Commonwealth of Virginia;
4. I am aware that there is currently pending a complaint, an investigation into, or a proceeding involving, allegations of misconduct, the docket number(s) for which is set forth above, and the specific nature of which is here set forth:
 - a. On or about July 28, 2022, I entered a plea of guilty to two counts of Evasion of Income Tax Assessment, in violation of Title 26, United States Code, Section 7201 in U.S. v. Nosuk Kim, Case No. 4:22-cr-52. The specific facts are set forth in the Plea Agreement and Agreed Statement of Facts, which are attached hereto as Exhibits A and B, respectively, and incorporated herein by reference. As set forth in these documents, I intentionally took actions to evade the assessment of my income taxes due and owing. My acts represented a voluntary, intentional violation of a known legal duty to report and pay income taxes on my income. My acts as described herein were done

with the specific intent to violate the law; and

b. The approximate tax due and owing resulting from my tax evasion in 2015 and 2016 is approximately \$868,924.54.

5. I acknowledge that the material facts upon which the allegations of misconduct are predicated, as set forth in ¶4.a & b above, are true; and

6. I submit this Affidavit and consents to the revocation of my license to practice law in the Commonwealth of Virginia because I know that if the disciplinary proceedings based on the alleged misconduct were brought or prosecuted to a conclusion, I could not successfully defend them.

Executed and dated on August 5, 2022.

Nosuk Pak Kim
Nosuk Pak Kim
Respondent

NK 8/5/22
STATE OF NORTH CAROLINA
~~COMMONWEALTH OF VIRGINIA~~
CITY/COUNTY OF Dare, to wit:

The foregoing Affidavit Declaring Consent to Revocation was subscribed and sworn to before me by Nosuk Pak Kim on August 5, 2022.

L. Lawrence
Notary Public

My Commission expires: 11/28/2026.

LAURIE L. LAWRENCE
NOTARY PUBLIC
Dare County
North Carolina
My Commission Expires November 28, 2026

**IN THE UNITED STATES DISTRICT COURT FOR THE
EASTERN DISTRICT OF VIRGINIA
Newport News Division**

UNITED STATES OF AMERICA

v.

NOSUK KIM,

Defendant.

No. 4:22-cr-52

PLEA AGREEMENT

Jessica D. Aber, United States Attorney for the Eastern District of Virginia; undersigned counsel for the United States; the defendant, Nosuk Kim; and the defendant's counsel have entered into an agreement pursuant to Rule 11 of the Federal Rules of Criminal Procedure. The terms of this Plea Agreement are as follows:

1. Offense and Maximum Penalties

The defendant agrees to waive indictment and plead guilty to a two-count Criminal Information. Count One charges the defendant with Evasion of Income Tax Assessment, in violation of Title 26, United States Code, Section 7201. The maximum penalties for this offense are a term of five (5) years' imprisonment, three (3) years' supervised release, a fine of \$250,000.00, full restitution, and a special assessment. Count Two charges the defendant with Evasion of Income Tax Assessment, in violation of Title 26, United States Code, Section 7201. The maximum penalties for this offense are a term of five (5) years' imprisonment, three (3) years' supervised release, a fine of \$250,000.00, full restitution, and a special assessment. The defendant understands that any supervised release term is in addition to any prison term the defendant may receive, and that a violation of a term of supervised release could result in the defendant being returned to prison for the full term of supervised release.

Voluntary Consent to Revocation
Nosuk Pak Kim VSB #30675
VSB Docket No. 21-021-122732

EXHIBIT A

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2. Factual Basis for the Plea

The defendant will plead guilty because the defendant is in fact guilty of the charged offenses. The defendant admits the facts set forth in the Statement of Facts filed with this Plea Agreement and agrees that those facts establish guilt of the offenses charged beyond a reasonable doubt. The Statement of Facts, which is hereby incorporated into this Plea Agreement, constitutes a stipulation of facts for purposes of Section 1B1.2(c) of the Sentencing Guidelines.

3. Assistance and Advice of Counsel

The defendant is satisfied that the defendant's attorney has rendered effective assistance. The defendant understands that by entering into this Plea Agreement, defendant surrenders certain rights as provided in this agreement. The defendant understands that the rights of criminal defendants include the following:

- a. the right to plead not guilty and to persist in that plea;
- b. the right to a jury trial;
- c. the right to be represented by counsel—and, if necessary, have the court appoint counsel—at trial and at every other stage of the proceedings; and
- d. the right at trial to confront and cross-examine adverse witnesses, to be protected from compelled self-incrimination, to testify and present evidence, and to compel the attendance of witnesses.

4. Sentencing Guidelines, Recommendations, and Roles

The defendant understands that the Court has jurisdiction and authority to impose any sentence within the statutory maximum described above, but that the Court will determine the defendant's actual sentence in accordance with 18 U.S.C. § 3553(a). The defendant understands that the Court has not yet determined a sentence and that any estimate of the advisory sentencing range under the U.S. Sentencing Commission's Sentencing Guidelines Manual the defendant may have received from the defendant's counsel, the United States, or the Probation Office, is a

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prediction, not a promise, and is not binding on the United States, the Probation Office, or the Court. Additionally, pursuant to the Supreme Court's decision in *United States v. Booker*, 543 U.S. 220 (2005), the Court, after considering the factors set forth in 18 U.S.C. § 3553(a), may impose a sentence above or below the advisory sentencing range, subject only to review by higher courts for reasonableness. The United States makes no promise or representation concerning what sentence the defendant will receive, and the defendant cannot withdraw a guilty plea based upon the actual sentence.

The United States and defendant have not agreed on any further sentencing issues, whether related to the Sentencing Guidelines or the factors listed in 18 U.S.C. § 3553(a), other than those set forth above or elsewhere in this Plea Agreement. Accordingly, any such determinations will be made by the Court at sentencing.

5. Waiver of Appeal, FOIA, and Privacy Act Rights

The defendant also understands that 18 U.S.C. § 3742 affords a defendant the right to appeal the sentence imposed. Nonetheless, the defendant knowingly waives the right to appeal the conviction and any sentence within the statutory maximum described above (or the manner in which that sentence was determined) on the grounds set forth in 18 U.S.C. § 3742 or on any ground whatsoever other than an ineffective assistance of counsel claim that is cognizable on direct appeal, in exchange for the concessions made by the United States in this Plea Agreement. This agreement does not affect the rights or obligations of the United States as set forth in 18 U.S.C. § 3742(b). The defendant also hereby waives all rights, whether asserted directly or by a representative, to request or receive from any department or agency of the United States any records pertaining to the investigation or prosecution of this case, including without limitation

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any records that may be sought under the Freedom of Information Act, 5 U.S.C. § 552, or the Privacy Act, 5 U.S.C. § 552a.

6. Immunity from Further Prosecution in This District

The United States will not further criminally prosecute the defendant in the Eastern District of Virginia for the specific conduct described in the Criminal Information or Statement of Facts. This Plea Agreement and Statement of Facts does not confer on the defendant any immunity from prosecution by any state government in the United States.

7. Payment of Monetary Penalties

The defendant understands and agrees that, pursuant to 18 U.S.C. § 3613 and 18 U.S.C. § 3572, all monetary penalties imposed by the Court, including restitution, will be due immediately and subject to immediate enforcement by the United States as provided for in Section 3613. If the Court imposes a schedule of payments, the defendant understands that the schedule of payments is merely a minimum schedule of payments and not the only method, nor a limitation on the methods, available to the United States to enforce the judgment. Until all monetary penalties are paid in full, the defendant will be referred to the Treasury Offset Program so that any federal payment or transfer of returned property to the defendant will be offset and applied to pay the defendant's unpaid monetary penalties. If the defendant is incarcerated, the defendant agrees to participate voluntarily in the Bureau of Prisons' Inmate Financial Responsibility Program, regardless of whether the Court specifically directs participation or imposes a schedule of payments. Defendant agrees to make good-faith efforts toward payment of all monetary penalties imposed by the Court.

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Bottom right: *AMC* and *AK*

8. Special Assessment

Before sentencing in this case, the defendant agrees to pay a mandatory special assessment of \$100 per felony count of conviction, pursuant to 18 U.S.C. § 3013(a)(2)(A).

9. Restitution

The defendant agrees to pay restitution by making payments as ordered by the Court in any restitution order entered pursuant to the plea agreement. The defendant agrees to pay restitution to the Internal Revenue Service ("IRS") pursuant to 18 U.S.C. § 3663(a)(3) for the following amounts:

Return and Time Period	Tax Due and Owing
2015 United States Income Tax Return IRS Form 1040	\$375,475.34
2016 United States Income Tax Return IRS Form 1040	\$493,449.19

The defendant agrees that unless the Director of the Administrative Office of the United States Courts directs her otherwise, all payments made pursuant to the court's restitution order are to be sent to the Clerk of Court at the following address:

United States District Court, Eastern District of Virginia
2400 West Avenue
Newport News, Virginia 23607

With each payment to the Clerk of the Court made pursuant to the District Court's restitution order, the defendant will provide the following information:

- a. The defendant's name and social security number;
- b. The District Court's docket number assigned to the case;

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- c. A statement that the payment is being submitted pursuant to the District Court's restitution order;
- d. The defendant agrees to include a request that the Clerk of Court send the information, along with the defendant's payments, to the appropriate office of the Internal Revenue Service. For tax restitution, the defendant also agrees to send notice of any payments made pursuant to this agreement, including the information listed in the previous paragraph, to the IRS at the following address:

IRS – RACS
Attn: Mail Shop 6261, Restitution
333 W. Pershing Avenue
Kansas City, Missouri 64108

If the Court orders the defendant to pay restitution to the IRS, the IRS may use the restitution order as the basis for a civil assessment. See 26 U.S.C. § 6201(a)(4). The defendant does not have the right to challenge the amount of this assessment. See 26 U.S.C. § 6201(a)(4)(C). Neither the existence of a restitution payment schedule nor the defendant's timely payment of restitution according to that schedule will preclude the IRS from administrative collection of the restitution-based assessment, including levy and distraint under 26 U.S.C. § 6331. The defendant agrees that she will sign any IRS forms deemed necessary by the IRS to enable the IRS to make an immediate assessment of that portion of the tax that she agrees to pay as restitution. The defendant also agrees to sign IRS Form 8821, "Tax Information Authorization." The defendant agrees not to file any claim for refund of taxes or interest represented by any amount of restitution paid pursuant to this agreement. The parties understand that the defendant will receive proper credit for the payments made pursuant to this agreement. Except as set forth in the previous sentence, nothing in this agreement shall limit the IRS in its lawful examination, determination, assessment, or collection of any taxes, penalties or interest due from the defendant for the time periods covered by this agreement or any other time period.

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The defendant agrees that this agreement, or any judgment, order, release, or satisfaction issued in connection with this agreement, will not satisfy, settle, or compromise the defendant's obligation to pay the balance of any remaining civil liabilities, including tax, additional tax, additions to tax, interest and penalties, owed to the IRS for the time periods covered by this agreement or any other time period.

The defendant understands that she is not entitled to credit with the IRS for any payment sent to an incorrect address or accompanied by incomplete or inaccurate information, unless and until any payment is actually received by the Internal Revenue Service and identified by it as pertaining to her particular liability.

10. Payment of Taxes and Filing of Tax Returns

The defendant consents to any motion by the United States under Federal Rule of Criminal Procedure 6(e)(3)(E) to disclose grand jury material to the Internal Revenue Service for use in computing and collecting the defendant's taxes, interest, and penalties, and to the civil and forfeiture sections of the U.S. Attorney's Office for use in identifying assets and collecting fines and restitution. The defendant also agrees to file true and correct tax returns for the year(s) 2015-2016 within sixty days and to pay all taxes, interest, and penalties for the year(s) 2015-2016 within a reasonable time in accordance with a plan to be devised by the Probation Office. The defendant further agrees to make all books, records, and documents available to the Internal Revenue Service for use in computing defendant's taxes, interest, and penalties for the year(s) 2015-2016.

11. The Defendant's Obligations Regarding Assets and Financial Investigation

The defendant agrees to fully participate in the United States' pre- and post-judgment financial investigation. Such participation includes the identification of assets in which the

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defendant has any legal or equitable interest to determine what assets may be available for payment to restitution, forfeiture, and/or any fine imposed in this case. The defendant agrees that the defendant's financial information is subject to investigation and disclosure pre-judgment to the same extent as financial information will be subject to discovery after judgment is imposed. The defendant understands that 31 U.S.C. § 3711(h)(1) permits the United States to obtain the defendant's credit report after sentencing and expressly authorizes the United States to obtain the defendant's credit report prior to sentencing in this case. The defendant understands that the United States has sole discretion over whether it will obtain defendant's credit report pursuant to this Plea Agreement. If the United States determines that it will obtain defendant's credit report prior to sentencing pursuant to this Plea Agreement, the defendant authorizes the United States, and the United States agrees, to provide a copy to defense counsel upon request. The defendant understands that failure to participate in the financial investigation as described in this paragraph may constitute the defendant's failure to accept responsibility under U.S.S.G § 3E1.1.

Within 14 days of a request by the United States, or other deadline agreed upon by the parties, the defendant agrees to provide all information about all of the defendant's assets and financial interests to the United States and the Probation Office and, if requested, submit to a debtor's examination, complete a financial disclosure statement under penalty of perjury, and/or undergo any polygraph examination the United States may choose to administer concerning such assets and financial interests. The defendant also agrees to provide or consent to the release of the defendant's tax returns for the previous five years. The defendant understands that assets and financial interests subject to disclosure include assets owned or held directly or indirectly, individually or jointly, in which the defendant has any legal interests, regardless of title, including any interest held or owned under any other name, trusts, and/or business entities

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presently and since date of the first offense giving rise to this Plea Agreement, or giving rise to the charges presently pending against the defendant, whichever is earlier.

The defendant shall identify all assets valued at more than \$5,000 that have been transferred to third parties since the date of the first offense giving rise to this Plea Agreement, including the location of the assets and the identities of third parties to whom they were transferred. The defendant agrees not to transfer any assets valued at more than \$5,000 without approval of the Asset Recovery Unit of the U.S. Attorney's Office until the fine, forfeiture, and restitution ordered by the Court at sentencing are paid in full or otherwise terminated by operation of law. The defendant agrees to take all steps requested by the United States to obtain from any other parties by any lawful means any records of assets contemplated by this paragraph in which the defendant has or had an interest. Until the fine, forfeiture, and restitution ordered by the Court are paid in full or otherwise terminated by operation of law, the defendant agrees to notify the Asset Recovery Unit of the U.S. Attorney's Office of a change in address within 30 days of such change.

The United States will not use any truthful and complete information provided by the defendant pursuant to this paragraph for additional criminal offenses against the defendant in the Eastern District of Virginia, except in any prosecution for a crime of violence or conspiracy to commit, or aiding and abetting, a crime of violence (as defined in 18 U.S.C. § 16). Pursuant to U.S.S.G. § 1B1.8, no truthful information that the defendant provides pursuant to defendant's obligations under this paragraph will be used in determining the applicable guideline range, except as provided in Section 1B1.8(b). Nothing in this agreement, however, restricts the Court's or Probation Officer's access to information and records in the possession of the United States. Furthermore, nothing in this agreement prevents the United States in any way from

prosecuting the defendant should the defendant knowingly provide false, untruthful, or perjurious information or testimony, or from using information provided by the defendant in furtherance of any forfeiture action or restitution enforcement action, whether criminal or civil, administrative or judicial.

12. Breach of the Plea Agreement and Remedies

This Plea Agreement is effective when signed by the defendant, the defendant's attorney, and an attorney for the United States. The defendant agrees to entry of this Plea Agreement at the date and time scheduled with the Court by the United States (in consultation with the defendant's attorney). If the defendant withdraws from this agreement, or commits or attempts to commit any additional federal, state, or local crimes, or intentionally gives materially false, incomplete, or misleading testimony or information, or otherwise violates any provision of this agreement, then:

- a. The United States will be released from its obligations under this agreement. The defendant, however, may not withdraw the guilty plea entered pursuant to this agreement.
- b. The defendant will be subject to prosecution for any federal criminal violation, including, but not limited to, perjury and obstruction of justice, that is not time-barred by the applicable statute of limitations on the date this agreement is signed. Notwithstanding the subsequent expiration of the statute of limitations, in any such prosecution, the defendant agrees to waive any statute-of-limitations defense.
- c. Any prosecution, including the prosecution that is the subject of this agreement, may be premised upon any information provided, or statements made, by the defendant, and all such information, statements, and leads derived therefrom may be used against the defendant. The defendant waives any right to claim that statements made before or after the date of this agreement, including the Statement of Facts accompanying this agreement or adopted by the defendant and any other statements made pursuant to this or any other agreement with the United States, should be excluded or suppressed under Fed. R. Evid. 410, Fed. R. Crim. P. 11(f), the Sentencing Guidelines, or any other provision of the Constitution or federal law.

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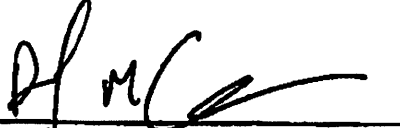
Any alleged breach of this agreement by either party shall be determined by the Court in an appropriate proceeding at which the defendant's disclosures and documentary evidence shall be admissible and at which the moving party shall be required to establish a breach of this Plea Agreement by a preponderance of the evidence.

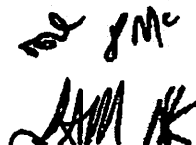
13. Nature of the Agreement and Modifications

This written agreement constitutes the complete plea agreement between the United States, the defendant, and the defendant's counsel. The defendant and the defendant's attorney acknowledge that no threats, promises, or representations have been made, nor agreements reached, other than those set forth in writing in this Plea Agreement or any associated documents filed with the Court, to cause the defendant to plead guilty. Any modification of this Plea Agreement shall be valid only as set forth in writing in a supplemental or revised plea agreement signed by all parties.


Jessica D. Aber
United States Attorney

By: 
Brian J. Samuels
Assistant United States Attorney

By: 
D. Mack Coleman
Assistant United States Attorney



Defendant's Signature: I hereby agree that I have consulted with my attorney and fully understand all rights with respect to the pending criminal Criminal Information. Further, I fully understand all rights with respect to 18 U.S.C. § 3553 and the provisions of the Sentencing Guidelines Manual that may apply in my case. I have read this Plea Agreement and carefully reviewed every part of it with my attorney. I understand this agreement and voluntarily agree to it.

Date: 7/21/2022 
Nosuk Kim

Defense Counsel's Signature: I am counsel for the defendant in this case. I have fully explained to the defendant the defendant's rights with respect to the pending Criminal Information. Further, I have reviewed 18 U.S.C. § 3553 and the Sentencing Guidelines Manual, and I have fully explained to the defendant the provisions that may apply in this case. I have carefully reviewed every part of this Plea Agreement with the defendant. To my knowledge, the defendant's decision to enter into this agreement is an informed and voluntary one.

Date: 7/21/22 
Timothy Clancy
Counsel for the Defendant

Handwritten initials: DMC
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**U. S. DEPARTMENT OF JUSTICE
Statement of Special Assessment Account**

This statement reflects your Special Assessment only. There may be other penalties imposed at sentencing.

ACCOUNT INFORMATION	
CRIM. ACTION NO.:	4:22-cr- 52
DEFENDANT'S NAME:	Nosuk Kim
PAY THIS AMOUNT:	\$200.00

INSTRUCTIONS:

1. MAKE CHECK OR MONEY ORDER PAYABLE TO:

CLERK, U.S. DISTRICT COURT

2. PAYMENT MUST REACH THE CLERK'S OFFICE BEFORE YOUR SENTENCING DATE.

3. PAYMENT SHOULD BE SENT TO:

	In-Person (9 AM to 4 PM)	By Mail:
Alexandria Cases:	Clerk, U.S. District Court 401 Courthouse Square Alexandria, VA 22314	
Richmond Cases:	Clerk, U.S. District Court 701 East Broad Street, Suite 3000 Richmond, VA 23219	
Newport News Cases:	Clerk, U.S. District Court 2400 West Ave., Suite 100 Newport News, VA 23607	
Norfolk Cases:	Clerk, U.S. District Court 600 Granby Street Norfolk, VA 23510	

4. INCLUDE DEFENDANT'S NAME ON CHECK OR MONEY ORDER.

5. ENCLOSE THIS COUPON TO ENSURE PROPER AND PROMPT APPLICATION OF PAYMENT.

Voluntary Consent to Revocation
Nosuk Pak Kim VSB #30675
VSB Docket No. 21-021-122732
EXHIBIT A

Handwritten signatures and initials:
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IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF VIRGINIA

Newport News Division

UNITED STATES OF AMERICA)	
)	
v.)	CRIMINAL NO. 4:22-cr-52
)	
NOSUK KIM,)	
)	
Defendant.)	

STATEMENT OF FACTS

By signing below, the parties stipulate that the allegations in the Criminal Information and the following facts are true and correct, and that had the matter gone to trial the United States would have proven them beyond a reasonable doubt, by competent and admissible evidence.

Background

1. The Internal Revenue Service ("IRS") was an agency within the Department of the Treasury responsible for administering and enforcing the tax laws of the United States and collecting taxes owed to the Treasury of the United States by its citizens and other entities.
2. NOSUK KIM, the defendant herein, was a resident of Newport News, Virginia.
3. The defendant was an attorney licensed to practice law in the Commonwealth of Virginia.
4. In or about 2015 and 2016, the defendant was a partner in the law firm, Cowardin, Kim & Riddle, PLC, in Newport News, Virginia.
5. CC Investments, LLC, was a holding company that was formerly owned and operated by the defendant and INDIVIDUAL 1. In or about December 2015, the defendant purchased INDIVIDUAL 1's stake in CC Investments, LLC, and became the sole owner and

Voluntary Consent to Revocation
Nosuk Pak Kim VSB #30675
VSB Docket No. 21-021-122732

EXHIBIT B

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operator of the entity. CC Investments, LLC, was the owner of real property and a commercial building located at *** J Clyde Morris Boulevard in Newport News, Virginia.

6. BBK Enterprises, LLC, was a holding company owned and operated by the defendant and her husband. BBK Enterprises, LLC, had multiple real estate holdings, including the real property and commercial building located at ***** Jefferson Avenue in Newport News, Virginia, and the real property and commercial building located at **** Executive Drive, Suite **, in Hampton, Virginia.

7. The defendant's husband, Beyung Kim, was the sole owner and controlling manager/principal of Iris Kim, Inc., d/b/a "I-Tek," a privately held corporation based in Hampton, Virginia, the primary business of which consisted of contracting with federal government agencies (including the United States military) as a supplier of various products and merchandise, including clothing, promotional items, equipment, and other materials.

Procurement Fraud by I-Tek and Beyung Kim

8. From in or about 2011 through 2018, I-Tek was awarded millions of dollars of government contracts.

9. Pursuant to these contracts, I-Tek was subject to rules and regulations about where the contracted-for products were manufactured. I-Tek was also subject to other requirements that set aside certain contracts for service-disabled veteran owned small businesses. From in or about 2011 through 2018, I-Tek and its employees repeatedly and fraudulently violated such requirements by falsely portraying I-Tek as a legitimate service-disabled veteran owned small business ("SDVOSB") and importing products and goods that were made in China in violation of the Buy American Act (BAA), the Berry Amendment, and the Trade Agreements Act (TAA).

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10. One such contract was with the United States Marine Corps (USMC) for promotional items. It was awarded in or about July 2014 and terminated for cause in or about January 2017. Prior to termination, this contract involved six purchase orders for a total of \$6,726,462.79 paid to I-Tek by the Defense Finance and Accounting Service (DFAS). Beyung Kim and I-Tek violated the country-of-origin requirements in the USMC contract and concealed the fact that they were supplying cheaper, foreign goods from markets like China.

11. Another smaller contract for \$141,000.00 was with the Indiana National Guard for 30,000 recruiting t-shirts that were "Made in the USA." Like with the USMC contract, Beyung Kim and I-Tek sourced these products in cheaper, foreign markets like China to inflate their profit margins. They concealed the fraud by, among other things, removing the labels reflecting the true country of origin and importing goods from China through a nominee entity.

2015 Unreported Income and Evasion of Income Tax Assessment

12. Between in or about May 2015 and September 2015, I-Tek received fraud proceeds from the USMC contract of approximately \$2,898,183.00 in its business bank account at BB&T (last four digits 0662).¹

13. Between on or about December 4, 2015, and December 9, 2015, I-Tek wired approximately \$970,000.00 in a series of wire transfers to an entity in China, Goldway International Trading, Ltd.

¹ The defendant was not charged in the underlying fraud case against her husband and I-Tek.

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14. Between on or about December 8, 2015, and December 10, 2015, Goldway International Trading, Ltd., wired \$969,002.00 to the defendant's attorney trust account at Cowardin & Kim, PLC.

15. Between on or about December 10, 2015, and December 11, 2015, the defendant used the funds wired to her trust account to:

- a. Purchase two cashier's checks totaling approximately \$621,751.71 to pay down the principal balance on the defendant and her husband's home equity line of credit (HELOC) on their family home at ** Ferguson Cove in Newport News, Virginia.
- b. Buyout the interest of INDIVIDUAL 1 in CC Investments, LLC, with a \$140,000.00 payment.
- c. Purchase a cashier's check totaling approximately \$207,250.29 to pay down the principal balance on a business loan for CC Investments, LLC, which was secured by the deed of trust on a property located at *** J Clyde Morris Boulevard in Newport News, Virginia.

16. The defendant and Beyung Kim filed a 2015 Form 1040 tax return on or about October 10, 2016, and they reported \$334,287.00 in taxable income. The defendant did not report the foregoing taxable income in the approximate amount of \$969,002.00.

2016 Unreported Income and Evasion of Income Tax Assessment

17. Between in or about February 2016 and April 2016, I-Tek received fraud proceeds from the USMC contract of \$1,146,855.73 and \$141,000.00 in fraud proceeds from the contract for the Indiana National Guard.

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18. Between on or about April 29, 2016, and May 5, 2016, I-Tek wired approximately \$1,250,000.00 to Goldway International Trading, Ltd., in China.

19. Between on or about May 3, 2016, and May 6, 2016, Goldway International Trading, Ltd., wired \$1,249,780.00 to the defendant's attorney trust fund at Cowardin & Kim, PLC.

20. Between on or about May 3, 2016, and May 6, 2016, the defendant used the funds wired to her trust account to:

- d. Purchase four cashier's checks totaling \$1,249,780.00. Approximately \$1,182,780.00 of that amount was used to pay down the principal balance and a prepayment fee on a business loan for BBK Enterprises, LLC, which was secured by the deed of trust on a property located at ***** Jefferson Avenue in Newport News, Virginia.
- e. Pay approximately \$67,000.00 toward the business loan for CC Investments, LLC, which was secured by the deed of trust on a property located at *** J Clyde Morris Boulevard in Newport News, Virginia.

21. The defendant and Beyung Kim filed a 2016 Form 1040 tax return on or about October 9, 2017 and reported \$472,197.00 in taxable income. Similar to 2015, the defendant did not report the foregoing taxable income in the approximate amount of \$1,249,780.00.

Affirmative Acts of Evasion

22. In or about 2015, the defendant and her husband transferred proceeds of a specified unlawful activity in the approximate amount of \$969,002.00, all of which was taxable income, through an entity in China and the defendant's attorney-trust fund.

see DMC
NK

23. In or about 2016, the defendant and her husband transferred proceeds of a specified unlawful activity in the approximate amount of \$1,249,780.00, all of which was taxable income, through an entity in China and the defendant's attorney-trust fund.

24. In the books and records for Cowardin, Kim & Riddle, PLC, the defendant did not properly account for this \$2,218,782.00 that she transferred through her attorney-trust fund.

25. Instead of transferring the above proceeds to her personal accounts or directly paying personal expenses, the defendant purchased a series of cashier's checks to move the proceeds out of her attorney trust fund – that is, financial instruments ostensibly drawn on the bank's assets instead of her attorney-trust account.

Conclusion

26. The approximate tax due and owing resulting from the defendant's evasion of income tax assessment for 2015 and 2016 is approximately \$868,924.54.

27. The defendant's actions to evade the assessment of her income taxes due and owing were undertaken willfully. They represented a voluntary, intentional violation of a known legal duty to report and pay income taxes on her income.

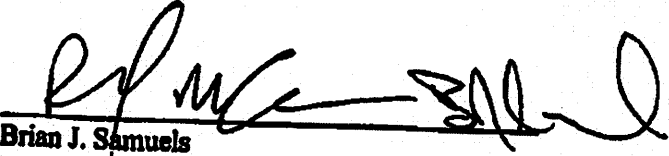
28. The acts taken by the defendant in furtherance of the offense charged in this case, including the acts described above, were done with the specific intent to violate the law. The defendant acknowledges that the foregoing statement of facts does not describe all of the defendant's conduct relating to the offense charged in this case.

see DMC
AKR/AM

Respectfully Submitted,

Jessica D. Aber
Acting United States Attorney

By:

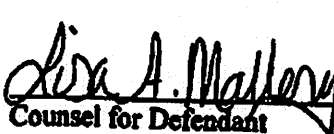

Brian J. Samuels
Managing Assistant United States Attorney

D. Mack Coleman
Assistant United States Attorney

Defendant's Signature: After consulting with my attorney and pursuant to the plea agreement entered into this day between myself, the United States and my attorney, I hereby stipulate that the above Statement of Facts is true and accurate, and that had the matter proceeded to trial, the United States would have proved the same beyond a reasonable doubt.


NOSUK KIM
Defendant

Defense Counsel's Signature: I am the attorney for defendant NOSUK KIM. I have carefully reviewed the above Statement of Facts with the defendant. To the best of my knowledge, the defendant's decision to stipulate to these facts is an informed and voluntary one.


Dixie A. Mallory
Counsel for Defendant

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Voluntary Consent to Revocation
Nosuk Pak Kim VSB #30675
VSB Docket No. 21-021-122732
EXHIBIT B

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