



IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

KATHLEEN JENNINGS, Attorney )  
General of the State of Delaware, )

Plaintiff, )

v. )

C.A. No. \_\_\_\_\_

ESSENTIAL CONSULTANTS LLC, a )  
Delaware limited liability company, and )  
RESOLUTION CONSULTANTS LLC, )  
a Delaware limited liability company, )

Defendants. )

**VERIFIED COMPLAINT**

Plaintiff Kathleen Jennings, Attorney General of the State of Delaware, by and through undersigned counsel, for her complaint against Defendants Essential Consultants LLC and Resolution Consultants LLC (collectively the “Defendants”), alleges, upon verified information, as follows:

**Nature of the Action**

1. This is an action for the cancellation of the certificates of formation of two Delaware limited liability companies that were deeply involved in the criminal activities that were part and parcel of the actions of Michael Cohen (“Cohen”).

2. Under Section 18-112 of Delaware’s Limited Liability Company Act, 6 *Del. C.* § 18-101, *et seq.* (“LLC Act”), the Attorney General is authorized to request that the Court of Chancery cancel the certificate of formation of a Delaware

limited liability company when the powers, privileges, or existence of that limited liability company have been abused or misused.

3. The Attorney General seeks cancellation of Defendants' certificates of formation because a corporate officer of each of the Defendants has pleaded guilty, and thus confessed, in federal courts to using the Defendants for tax evasion campaign finance law violations, and other felony criminal offenses.

4. Delaware law has never permitted or condoned the use of business entities formed under its laws for unlawful or nefarious purposes, and thus a guilty plea by one of the Defendants' principals is proof that Defendants, and their principals, have abused and misused not only Defendants' powers and privileges, but their very existences. Having abandoned the responsibilities that come with status as Delaware limited liability companies, Defendants must be forever denied the rights and privileges that also come with that status, and their certificates of formation must therefore be canceled.

### **Parties**

5. Plaintiff Kathleen Jennings ("Attorney General") is the Attorney General of the State of Delaware.

6. Defendant Essential Consultants LLC is a limited liability company organized under the laws of the State of Delaware, with a Registered Agent upon whom legal process may be served. The Registered Agent is known as National

Registered Agents, Inc. Its registered office is listed at 160 Greentree Drive, Suite 101, Dover, Delaware 19904.<sup>1</sup>

7. Defendant Resolution Consultants LLC is a limited liability company organized under the laws of the State of Delaware, with a Registered Agent for service of process. The Registered Agent is known as National Registered Agents, Inc. Its registered office is 160 Greentree Drive, Suite 101, Dover, Delaware 19904.<sup>2</sup>

### **Factual Allegations**

#### **United States v. Cohen**

8. On or about August 21, 2018, the United States government filed an Information against Cohen in the matter of *United States of America v. Michael Cohen*, C.A. No. 1:18-cr-00602-WHP. The charges in the Information were Evasion of Assessment of Income Tax Liability, False Statements to a Bank, Causing an Unlawful Corporate Contribution, and Excessive Campaign Contribution.<sup>3</sup>

9. The allegations in the Information include that Cohen created Resolution Consultants LLC as a shell entity to facilitate \$125,000 in unlawful payments to a woman who had allegedly engaged in extramarital sexual relations

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<sup>1</sup> The formation documents for this entity are attached as Exhibit A.

<sup>2</sup> The formation documents for this entity are attached as Exhibit B.

<sup>3</sup> A copy of this Information is attached as Exhibit C.

with a candidate for the Office of President of the United States (“Candidate”) to purchase this woman’s silence and prevent her story from influencing the election.

10. The allegations in the Information also include that Cohen created Essential Consultants LLC as a shell entity to wire \$130,000 to an attorney representing a second woman, an adult film actress who also claimed to have had extramarital sexual relations with the Candidate to purchase this woman’s silence and prevent her story from influencing the election.

11. Cohen pled guilty to all charges- and admitted these allegations- at a Change of Plea hearing on or about August 21, 2018.<sup>4</sup>

12. On or about December 12, 2018, the Court entered a Judgment Form sentencing Cohen to 36 months in prison for his conduct in this matter.<sup>5</sup>

13. The conviction of Cohen proves that he abused or misused Resolution Consultants LLC and Essential Consultants LLC.

### **Causes of Action**

#### **Count I—Cancellation of Certificate of Formation of Essential Consultants LLC**

14. Paragraphs 1 through 13 of this Complaint are repeated and realleged as if fully set forth herein.

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<sup>4</sup> A copy of the Transcript from this hearing is attached as Exhibit D.

<sup>5</sup> A copy of the Judgment Form is attached as Exhibit E.

15. Section 18-112 of the LLC Act authorizes the Court of Chancery, upon motion of the Attorney General, to cancel the certificate of formation of a Delaware limited liability company when the powers, privileges, or existence of that limited liability company have been abused or misused.

16. Cohen is a corporate officer of Essential Consultants LLC.

17. Through the guilty plea of its corporate officer in federal court admitting to reprehensible criminal conduct, Essential Consultants LLC has been adjudicated of facts conclusively demonstrating that it has engaged in acts of fraud, immorality, or violations of statutory law in connection with its operations.

18. Essential Consultants LLC has abused the powers, privileges, and existence granted to it as a Delaware limited liability company, as a result of which it should be denied the rights and privileges that also come with status as a Delaware limited liability company, and its certificate of formation should therefore be canceled.

19. The Attorney General has no adequate remedy at law.

**Count II—Cancellation of Certificate of Formation  
of Resolution Consultants LLC**

20. Paragraphs 1 through 19 of this Complaint are repeated and realleged as if fully set forth herein.

21. Section 18-112 of the LLC Act authorizes the Court of Chancery, upon motion of the Attorney General, to cancel the certificate of formation of a Delaware

limited liability company when the powers, privileges, or existence of that limited liability company have been abused or misused.

22. Cohen is a corporate officer of Resolution Consultants LLC.

23. Through the guilty plea of its corporate officer in federal court admitting to reprehensible criminal conduct, Resolution Consultants LLC has been adjudicated of facts conclusively demonstrating that it has engaged in acts of fraud, immorality, or violations of statutory law in connection with its operations.

24. Resolution Consultants LLC has abused the powers, privileges, and existence granted to it as a Delaware limited liability company, as a result of which it should be denied the rights and privileges that also come with status as a Delaware limited liability company, and its certificate of formation should therefore be canceled.

25. The Attorney General has no adequate remedy at law.

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WHEREFORE, the Attorney General prays for judgment and requests that the Court enter an Order:

A. Directing the Delaware Division of Corporations to cancel the certificate of formation of Essential Consultants LLC;

B. Directing the Delaware Division of Corporations to cancel the certificate of formation of Resolution Consultants LLC; and

C. Granting such other and further relief as the Court deems just and appropriate.

STATE OF DELAWARE  
DEPARTMENT OF JUSTICE

/s/ Lawrence W. Lewis  
Lawrence W. Lewis (#2539)  
Oliver J. Cleary (#5830)  
Deputy Attorneys General  
Carvel State Office Building  
820 N. French Street, 6th Floor  
Wilmington, DE 19801  
(302) 577-8400

Dated: September 19, 2019

*Attorneys for Kathleen Jennings,  
Attorney General of the State of Delaware*



# EXHIBIT A



State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 10:21 AM 10/17/2016  
FILED 10:21 AM 10/17/2016  
SR 20166222994 - File Number 6185135

**STATE *of* DELAWARE**  
**LIMITED LIABILITY COMPANY**  
**CERTIFICATE *of* FORMATION**

**ESSENTIAL CONSULTANTS LLC**

**First:** The name of the limited liability company is Essential Consultants LLC.

**Second:** The address of its registered office in the State of Delaware is 160 Greentree Drive, Suite # 101 in the City of Dover, County of Kent, Zip code 19904. The name of its registered agent at such address is National Registered Agents, Inc.

**In Witness Whereof,** the undersigned has executed this Certificate of Formation this 17<sup>th</sup> day of October, 2016.

By: /s/ Michael Cohen  
Authorized Person

Name: Michael Cohen

**STATE OF DELAWARE**  
**CERTIFICATE OF CANCELLATION**

1. The name of the limited liability company is \_\_\_\_\_  
Essential Consultants LLC
  
2. The Certificate of Formation of the limited liability company was filed on  
October 17th, 2016

**IN WITNESS WHEREOF**, the undersigned has executed this Certificate of  
Cancellation this 6th day of August, A.D. 2019.

By: /s/ Michael Cohen  
Authorized Person(s)

Name: Michael Cohen  
Print or Type



# EXHIBIT B

State of Delaware  
Secretary of State  
Division of Corporations  
Delivered 01:14 PM 09/30/2016  
FILED 01:14 PM 09/30/2016  
SR 20166016733 - File Number 6168356

**STATE *of* DELAWARE**  
**LIMITED LIABILITY COMPANY**  
**CERTIFICATE *of* FORMATION**

**RESOLUTION CONSULTANTS LLC**

**First:** The name of the limited liability company is Resolution Consultants LLC.

**Second:** The address of its registered office in the State of Delaware is 160 Greentree Drive, Suite # 101 in the City of Dover, County of Kent, Zip code 19904. The name of its registered agent at such address is National Registered Agents, Inc.

**In Witness Whereof,** the undersigned has executed this Certificate of Formation this 30<sup>th</sup> day of September, 2016.

By: /s/ Michael Cohen  
Authorized Person

Name: Michael Cohen

STATE OF DELAWARE  
CERTIFICATE OF CANCELLATION

OF

RESOLUTION CONSULTANTS LLC

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RESOLUTION CONSULTANTS LLC (hereinafter called the "company"), a limited liability company organized and existing under and by virtue of the Limited Liability Company Act of the State of Delaware, does hereby certify:

1. The name of the limited liability company is RESOLUTION CONSULTANTS LLC.
2. The date of filing of the certificate of formation of the limited liability company with the Delaware Secretary of State was September 30, 2016.
3. The certificate of formation of the limited liability company is canceled.

IN WITNESS WHEREOF, the undersigned has executed this Certificate of Cancellation this 17<sup>th</sup> day of October 2016.

/s/ Michael Cohen  
Michael Cohen, Authorized Person



# EXHIBIT C

ORIGINAL

Judge Pauley

UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :

- v. - :

MICHAEL COHEN, :

Defendant. :

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INFORMATION

18 Cr. \_\_\_\_ (WHP)

**18 CRIM 602**

USDC SDNY DOCUMENT ELECTRONICALLY FILED DOC#: DATE FILED: <b>AUG 21 2018</b>
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The United States Attorney charges:

BackgroundThe Defendant

1. From in or about 2007 through in or about January 2017, MICHAEL COHEN, the defendant, was an attorney and employee of a Manhattan-based real estate company (the "Company"). COHEN held the title of "Executive Vice President" and "Special Counsel" to the owner of the Company ("Individual-1").

2. In or about January 2017, COHEN left the Company and began holding himself out as the "personal attorney" to Individual-1, who at that point had become the President of the United States.

3. In addition to working for and earning income from the Company, at all times relevant to this Information, MICHAEL COHEN, the defendant, owned taxi medallions in New York City and Chicago worth millions of dollars. COHEN owned these taxi



medallions as investments and leased the medallions to operators who paid COHEN a portion of the operating income.

**Tax Evasion Scheme**

4. Between tax years 2012 and 2016, MICHAEL COHEN, the defendant, engaged in a scheme to evade income taxes by failing to report more than \$4 million in income, resulting in the avoidance of taxes of more than \$1.4 million due to the IRS.

5. In or about late 2013, MICHAEL COHEN, the defendant, retained an accountant ("Accountant-1") for the purpose of handling COHEN's personal and entity tax returns. After being retained, Accountant-1 filed amended 2011 and 2012 Form 1040 tax returns for COHEN with the Internal Revenue Service ("IRS"). For tax years 2013 through 2016, Accountant-1 prepared individual returns for COHEN and returns for COHEN's medallion and real estate entities. To confirm he had reviewed and approved these returns, both COHEN and his wife signed a Form 8879 for tax years 2013 through 2016, and filed manually for tax year 2012. Each Form 8879 contained an affirmation, "[u]nder penalties of perjury," that COHEN "examined a copy of [his] electronic individual Income tax return and accompanying schedules and statements" and "to the best of [his] knowledge and belief, it is true, correct, and accurately lists all amounts and sources of income [COHEN] received during the tax year."



6. Between 2012 and the end of 2016, MICHAEL COHEN, the defendant, earned more than \$2.4 million in income from a series of personal loans made by COHEN to a taxi operator to whom COHEN leased certain of his Chicago taxi medallions ("Taxi Operator-1"), none of which he disclosed to the IRS.

7. Specifically, in March 2012, pursuant to a loan agreement, Taxi Operator-1 solicited a \$2 million personal loan from MICHAEL COHEN, the defendant, so that Taxi Operator-1 could cover various personal and taxi business-related expenses. On April 28, 2014, Taxi Operator-1 and his wife entered into a new loan agreement with COHEN, increasing the \$2 million loan, the principal of which remained unpaid, to \$5 million. Finally, in 2015, Taxi Operator-1 and his wife entered into an amended loan agreement with COHEN, increasing the principal amount of the loan to \$6 million. Each loan was interest-only, carried an interest rate in excess of 12 percent, and was collateralized by either Chicago taxi medallions or a property in Florida owned by Taxi Operator-1 and his family. COHEN funded the majority of his loans to Taxi Operator-1 from a line of credit with an interest rate of less than 5 percent.

8. For each of the loans, at the direction of MICHAEL COHEN, the defendant, Taxi Operator-1 made the interest payment checks out to COHEN personally, and the checks were deposited in

COHEN's personal bank account, or an account in the name of his wife. COHEN did not provide records that would have allowed Accountant-1 to reasonably identify this income.

9. Pursuant to the terms of the loan agreements between MICHAEL COHEN, the defendant, and Taxi Operator-1, COHEN received more than \$2.4 million in interest payments from Taxi Operator-1 between 2012 and 2016, and reported none of that income to the IRS. COHEN intended to hide the income from the IRS in order to evade taxes.

10. As a further part of the scheme to evade paying income taxes, MICHAEL COHEN, the defendant, also concealed more than \$1.3 million in income he received from another taxi operator to whom COHEN leased certain of his New York medallions ("Taxi Operator-2"). This income took two forms. First, COHEN did not report the substantial majority of a bonus payment of at least \$870,000, which was made by Taxi Operator-2 in or about 2012 to induce COHEN to allow Taxi Operator-2 to operate certain of COHEN's medallions. Second, between 2012 and 2016, COHEN concealed substantial additional taxable income he received from Taxi Operator-2's operation of certain of COHEN's taxi medallions.

11. To ensure the concealment of this additional operator income, MICHAEL COHEN, the defendant, arranged to receive a portion of the medallion income personally, as opposed to having

the income paid to COHEN's medallion entities. Paying the medallion entities would have alerted Accountant-1, who prepared the returns for those entities, to the existence of the income such that it would have been included on COHEN's tax returns.

12. As a further part of his scheme to evade taxes, MICHAEL COHEN, the defendant, also hid the following additional sources of income from Accountant-1 and the IRS:

a. A \$100,000 payment received, in 2014, for brokering the sale of a piece of property in a private aviation community in Ocala, Florida.

b. Approximately \$30,000 in profit made, in 2015, for brokering the sale of a Birkin Bag, a highly coveted French handbag that retails for between \$11,900 to \$300,000, depending on the type of leather or animal skin used.

c. More than \$200,000 in consulting income earned in 2016 from an assisted living company purportedly for COHEN's "consulting" on real estate and other projects.

**COUNTS 1 THROUGH 5**  
**(Evasion of Assessment of Income Tax Liability)**

The United States Attorney further charges:

13. The allegations contained in paragraphs 1 through 12 are repeated and realleged as though fully set forth herein.



14. From on or about January 1 of each of the calendar years set forth below, through the present, in the Southern District of New York and elsewhere, MICHAEL COHEN, the defendant, who during each calendar year set forth below was married, did willfully and knowingly attempt to evade and defeat a substantial part of the income tax due and owing by COHEN and his wife to the United States by various means, including by committing and causing to be committed the following affirmative acts, among others: preparing and causing to be prepared, signing and causing to be signed, and filing and causing to be filed with the IRS, in or about the month of April of each said calendar year, a U.S. Individual Income Tax Return, Form 1040, for each of the calendar years set forth below, on behalf of himself and his wife, which falsely omitted substantial amounts of income in or about the years listed below.

Count	Tax Year	Unreported Income	Tax Loss
1	2012	\$893,750	\$192,188
2	2013	\$499,400	\$299,229
3	2014	\$670,667	\$232,883
4	2015	\$969,616	\$375,390
5	2016	\$1,100,618	\$395,615

(Title 26, United States Code, Section 7201.)

**False Statements to a Bank**

The United States Attorney further charges:

15. In or about 2010, MICHAEL COHEN, the defendant, through companies he controlled, executed a \$6.4 million promissory note with a bank ("Bank-1"), collateralized by COHEN's taxi medallions and personally guaranteed by COHEN. A year later, in 2011, COHEN personally obtained a \$6 million line of credit from Bank-1 (the "Line of Credit"), also collateralized by his taxi medallions. By February 2013, COHEN had increased the Line of Credit from \$6 million to \$14 million, thereby increasing COHEN's personal medallion liabilities at Bank-1 to more than \$20 million.

16. In or about November 2014, MICHAEL COHEN, the defendant, refinanced his medallion debt at Bank-1 with another bank ("Bank-2"), which shared the debt with a New York-based credit union (the "Credit Union"). The transaction was structured as a package of individual loans to the entities that owned COHEN's New York medallions, personally guaranteed by COHEN. Following the loans' closing, COHEN's medallion debt at Bank-1 was paid off with funds from Bank-2 and the Credit Union, and the Line of Credit with Bank-1 was closed.

17. In or about 2013, in connection with a successful application for a mortgage from another Bank ("Bank-3") for his

Park Avenue condominium (the "2013 Application"), MICHAEL COHEN, the defendant, disclosed only the \$6.4 million medallion loan he had with Bank-1 at the time. As noted above, COHEN also had a larger, \$14 million Line of Credit with Bank-1 secured by his medallions, which COHEN did not disclose in the 2013 Application.

18. In or around February 2015, MICHAEL COHEN, the defendant, in an attempt to secure financing from Bank-3 to purchase a summer home for approximately \$8.5 million, again concealed the \$14 million Line of Credit. Specifically, in connection with this proposed transaction, Bank-3 obtained a 2014 personal financial statement COHEN had provided to Bank-2 while refinancing his medallion debt. Bank-3 questioned COHEN about the \$14 million Line of Credit reflected on that personal financial statement, because COHEN had omitted that debt from the 2013 Application to Bank-3. COHEN misled Bank-3, stating, in substance, that the \$14 million Line of Credit was undrawn and that he would close it. In truth and in fact, COHEN had effectively *overdrawn* the Line of Credit, having swapped it out for a fully drawn, larger group of loans shared by Bank-2 and the Credit Union upon refinancing his medallion debt. When Bank-3 informed COHEN that it would only provide financing if COHEN closed the Line of Credit, COHEN lied again, misleadingly stating in an



email: "The medallion line was closed in the middle of November 2014."

19. In or around December 2015, MICHAEL COHEN, the defendant, contacted Bank-3 to apply for a home equity line of credit ("HELOC"). In so doing, COHEN again significantly understated his medallion debt.

20. Specifically, in the HELOC application, MICHAEL COHEN, the defendant, together with his wife, represented a positive net worth of more than \$40 million, again omitting the \$14 million in medallion debt with Bank-2 and the Credit Union. Because COHEN had previously confirmed in writing to Bank-3 that the \$14 million Line of Credit had been closed, Bank-3 had no reason to question COHEN about the omission of this liability on the HELOC application. In addition, in seeking the HELOC, COHEN substantially and materially understated his monthly expenses to Bank-3 by omitting at least \$70,000 in monthly interest payments due to Bank-2 on the true amount of his medallion debt.

21. In or about April 2016, Bank-3 approved MICHAEL COHEN, the defendant, for a \$500,000 HELOC. By fraudulently concealing truthful information about his financial condition, MICHAEL COHEN, the defendant, obtained a HELOC that Bank-3 would otherwise not have approved.

**COUNT 6**  
**(False Statements to a Bank)**

The United States Attorney further charges:

22. The allegations contained in paragraphs 1 through 3 and 15 through 21 are repeated and realleged as though fully set forth herein.

23. From at least in or about December 2015 through at least in or about April 2016, in the Southern District of New York and elsewhere, MICHAEL COHEN, the defendant, willfully and knowingly made false statements for the purpose of influencing the action of a financial institution, as defined in Title 18, United States Code, Section 20, upon an application, advance, discount, purchase, purchase agreement, repurchase agreement, commitment, loan, or insurance agreement or application for insurance or a guarantee, or any change or extension of any of the same, by renewal, deferment of action or otherwise, or the acceptance, release, or substitution of security therefore, to wit, in connection with an application for a home equity line of credit, COHEN made false statements to Bank-3 about his true financial condition, including about debts for which he was personally liable, and about his cash flow.

(Title 18, United States Code, Sections 1014 and 2.)



**Campaign Finance Violations**

The United States Attorney further charges:

24. The Federal Election Campaign Act of 1971, as amended, Title 52, United States Code, Section 30101, *et seq.*, (the "Election Act"), regulates the influence of money on politics. At all times relevant to the Information, the Election Act set forth the following limitations, prohibitions, and reporting requirements, which were applicable to MICHAEL COHEN, the defendant, Individual-1, and his campaign:

a. Individual contributions to any presidential candidate, including expenditures coordinated with a candidate or his political committee, were limited to \$2,700 per election, and presidential candidates and their committees were prohibited from accepting contributions from individuals in excess of this limit.

b. Corporations were prohibited from making contributions directly to presidential candidates, including expenditures coordinated with candidates or their committees, and candidates were prohibited from accepting corporate contributions.

25. On or about June 16, 2015, Individual-1 began his presidential campaign. While MICHAEL COHEN, the defendant, continued to work at the Company and did not have a formal title with the campaign, he had a campaign email address and, at various times, advised the campaign, including on matters of interest to

the press, and made televised and media appearances on behalf of the campaign.

26. At all times relevant to this Information, Corporation-1 was a media company that owns, among other things, a popular tabloid magazine ("Magazine-1").

27. In or about August 2015, the Chairman and Chief Executive of Corporation-1 ("Chairman-1"), in coordination with MICHAEL COHEN, the defendant, and one or more members of the campaign, offered to help deal with negative stories about Individual-1's relationships with women by, among other things, assisting the campaign in identifying such stories so they could be purchased and their publication avoided. Chairman-1 agreed to keep COHEN apprised of any such negative stories.

28. Consistent with the agreement described above, Corporation-1 advised MICHAEL COHEN, the defendant, of negative stories during the course of the campaign, and COHEN, with the assistance of Corporation-1, was able to arrange for the purchase of two stories so as to suppress them and prevent them from influencing the election.

29. *First*, in or about June 2016, a model and actress ("Woman-1") began attempting to sell her story of her alleged extramarital affair with Individual-1 that had taken place in 2006 and 2007, knowing the story would be of considerable value because

of the election. Woman-1 retained an attorney ("Attorney-1"), who in turn contacted the editor-in-chief of Magazine-1 ("Editor-1"), and offered to sell Woman-1's story to Magazine-1. Chairman-1 and Editor-1 informed MICHAEL COHEN, the defendant, of the story. At COHEN's urging and subject to COHEN's promise that Corporation-1 would be reimbursed, Editor-1 ultimately began negotiating for the purchase of the story.

30. On or about August 5, 2016, Corporation-1 entered into an agreement with Woman-1 to acquire her "limited life rights" to the story of her relationship with "any then-married man," in exchange for \$150,000 and a commitment to feature her on two magazine covers and publish over one hundred magazine articles authored by her. Despite the cover and article features to the agreement, its principal purpose, as understood by those involved, including MICHAEL COHEN, the defendant, was to suppress Woman-1's story so as to prevent it from influencing the election.

31. Between in or about late August 2016 and September 2016, MICHAEL COHEN, the defendant, agreed with Chairman-1 to assign the rights to the non-disclosure portion of Corporation-1's agreement with Woman-1 to COHEN for \$125,000. COHEN incorporated a shell entity called "Resolution Consultants LLC" for use in the transaction. Both Chairman-1 and COHEN ultimately signed the agreement, and a consultant for Corporation-1, using



his own shell entity, provided COHEN with an invoice for the payment of \$125,000. However, in or about early October 2016, after the assignment agreement was signed but before COHEN had paid the \$125,000, Chairman-1 contacted COHEN and told him, in substance, that the deal was off and that COHEN should tear up the assignment agreement. COHEN did not tear up the agreement, which was later found during a judicially authorized search of his office.

32. *Second*, on or about October 8, 2016, an agent for an adult film actress ("Woman-2") informed Editor-1 that Woman-2 was willing to make public statements and confirm on the record her alleged past affair with Individual-1. Chairman-1 and Editor-1 then contacted MICHAEL COHEN, the defendant, and put him in touch with Attorney-1, who was also representing Woman-2. Over the course of the next few days, COHEN negotiated a \$130,000 agreement with Attorney-1 to himself purchase Woman-2's silence, and received a signed confidential settlement agreement and a separate side letter agreement from Attorney-1.

33. MICHAEL COHEN, the defendant, did not immediately execute the agreement, nor did he pay Woman-2. On the evening of October 25, 2016, with no deal with Woman-2 finalized, Attorney-1 told Editor-1 that Woman-2 was close to completing a deal with another outlet to make her story public. Editor-1, in turn, texted

MICHAEL COHEN, the defendant, that "[w]e have to coordinate something on the matter [Attorney-1 is] calling you about or it could look awfully bad for everyone." Chairman-1 and Editor-1 then called COHEN through an encrypted telephone application. COHEN agreed to make the payment, and then called Attorney-1 to finalize the deal.

34. The next day, on October 26, 2016, MICHAEL COHEN, the defendant, emailed an incorporating service to obtain the corporate formation documents for another shell corporation, Essential Consultants LLC, which COHEN had incorporated a few days prior. Later that afternoon, COHEN drew down \$131,000 from the fraudulently obtained HELOC, discussed above in paragraphs 19 through 21, and requested that it be deposited into a bank account COHEN had just opened in the name of Essential Consultants. The next morning, on October 27, 2016, COHEN went to Bank-3 and wired approximately \$130,000 from Essential Consultants to Attorney-1. On the bank form to complete the wire, COHEN falsely indicated that the "purpose of wire being sent" was "retainer." On or about November 1, 2016, COHEN received from Attorney-1 copies of the final, signed confidential settlement agreement and side letter agreement.

35. MICHAEL COHEN, the defendant, caused and made the payments described herein in order to influence the 2016

presidential election. In so doing, he coordinated with one or more members of the campaign, including through meetings and phone calls, about the fact, nature, and timing of the payments.

36. As a result of the payments solicited and made by MICHAEL COHEN, the defendant, neither Woman-1 nor Woman-2 spoke to the press prior to the election.

37. In or about January 2017, MICHAEL COHEN, the defendant, in seeking reimbursement for election-related expenses, presented executives of the Company with a copy of a bank statement from the Essential Consultants bank account, which reflected the \$130,000 payment COHEN had made to the bank account of Attorney-1 in order to keep Woman-2 silent in advance of the election, plus a \$35 wire fee, adding, in handwriting, an additional "\$50,000." The \$50,000 represented a claimed payment for "tech services," which in fact related to work COHEN had solicited from a technology company during and in connection with the campaign. COHEN added these amounts to a sum of \$180,035. After receiving this document, executives of the Company "grossed up" for tax purposes COHEN's requested reimbursement of \$180,000 to \$360,000, and then added a bonus of \$60,000 so that COHEN would be paid \$420,000 in total. Executives of the Company also determined that the \$420,000 would be paid to COHEN in monthly amounts of \$35,000 over the course of



twelve months, and that COHEN should send invoices for these payments.

38. On or about February 14, 2017, MICHAEL COHEN, the defendant, sent an executive of the Company ("Executive-1") the first of his monthly invoices, requesting "[p]ursuant to [a] retainer agreement, . . . payment for services rendered for the months of January and February, 2017." The invoice listed \$35,000 for each of those two months. Executive-1 forwarded the invoice to another executive of the Company ("Executive-2") the same day by email, and it was approved. Executive-1 forwarded that email to another employee at the Company, stating: "Please pay from the Trust. Post to legal expenses. Put 'retainer for the months of January and February 2017' in the description."

39. Throughout 2017, MICHAEL COHEN, the defendant, sent to one or more representatives of the Company monthly invoices, which stated, "Pursuant to the retainer agreement, kindly remit payment for services rendered for" the relevant month in 2017, and sought \$35,000 per month. The Company accounted for these payments as legal expenses. In truth and in fact, there was no such retainer agreement, and the monthly invoices COHEN submitted were not in connection with any legal services he had provided in 2017.

40. During 2017, pursuant to the invoices described above, MICHAEL COHEN, the defendant, received monthly \$35,000 reimbursement checks, totaling \$420,000.

**COUNT 7**  
**(Causing an Unlawful Corporate Contribution)**

The United States Attorney further charges:

41. The allegations contained in paragraphs 1 through 3, and 24 through 40 are repeated and realleged as though fully set forth herein.

42. From in or about June 2016, up to and including in or about October 2016, in the Southern District of New York and elsewhere, MICHAEL COHEN, the defendant, knowingly and willfully caused a corporation to make a contribution and expenditure, aggregating \$25,000 and more during the 2016 calendar year, to the campaign of a candidate for President of the United States, to wit, COHEN caused Corporation-1 to make and advance a \$150,000 payment to Woman-1, including through the promise of reimbursement, so as to ensure that Woman-1 did not publicize damaging allegations before the 2016 presidential election and thereby influence that election.

(Title 52, United States Code, Sections 30118(a) and 30109(d)(1)(A), and Title 18, United States Code, Section 2(b).)



**COUNT 8**  
**(Excessive Campaign Contribution)**

The United States Attorney further charges:

43. The allegations contained in paragraphs 1 through 3, and 24 through 40 are repeated and realleged as though fully set forth herein.

44. On or about October 27, 2016, in the Southern District of New York and elsewhere, MICHAEL COHEN, the defendant, knowingly and willfully made and caused to be made a contribution to Individual-1, a candidate for Federal office, and his authorized political committee in excess of the limits of the Election Act, which aggregated \$25,000 and more in calendar year 2016, and did so by making and causing to be made an expenditure, in cooperation, consultation, and concert with, and at the request and suggestion of one or more members of the campaign, to wit, COHEN made a \$130,000 payment to Woman-2 to ensure that she did not publicize damaging allegations before the 2016 presidential election and thereby influence that election.

(Title 52, United States Code, Sections 30116(a)(1)(A),  
30116(a)(7), and 30109(d)(1)(A), and Title 18, United States  
Code, Section 2(b).)

**FORFEITURE ALLEGATION**

45. As a result of committing the offense alleged in Count Six of this Information, MICHAEL COHEN, the defendant, shall forfeit to the United States, pursuant to Title 18, United States Code, Section 982(a)(2)(A), any property constituting or derived from proceeds obtained directly or indirectly as a result of the commission of said offense.

**Substitute Assets Provision**

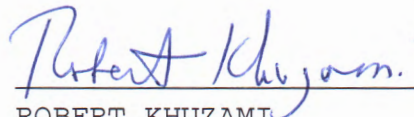
46. If any of the above-described forfeitable property, as a result of any act or omission of the defendant:

- a. cannot be located upon the exercise of due diligence;
- b. has been transferred or sold to, or deposited with, a third person;
- c. has been placed beyond the jurisdiction of the Court;
- d. has been substantially diminished in value; or
- e. has been commingled with other property which cannot be subdivided without difficulty;

it is the intent of the United States, pursuant to Title 21, United States Code, Section 853(p) and Title 28, United States Code,

Section 2461(c), to seek forfeiture of any other property of the defendant up to the value of the above forfeitable property.

(Title 18, United States Code, Section 982;  
Title 21, United States Code, Section 853; and  
Title 28, United States Code, Section 2461.)

A handwritten signature in blue ink, reading "Robert Khuzami", is written over a horizontal line.

ROBERT KHUZAMI

Acting United States Attorney

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UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA

- v. -

MICHAEL COHEN,

Defendant.

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INFORMATION

18 Cr. \_\_ (WHP)

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ROBERT KHUZAMI  
Acting United States Attorney

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# EXHIBIT D

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1 UNITED STATES DISTRICT COURT  
2 SOUTHERN DISTRICT OF NEW YORK

-----x

3 UNITED STATES OF AMERICA

4 v.

18 CR 602 (WHP)

Plea

5 MICHAEL COHEN

6 Defendant

-----x

7 New York, N.Y.  
8 August 21, 2018  
9 4:15 p.m.

10 Before:

11 HON. WILLIAM H. PAULEY III

District Judge

12 APPEARANCES

13 GEOFFREY S. BERMAN

United States Attorney for the  
Southern District of New York

14 RACHEL MAIMIN

15 ANDREA GRISWOLD

THOMAS McKAY

NICHOLAS ROOS

Assistant United States Attorneys

17 PETRILLO KLEIN & BOXER LLP

Attorneys for Defendant

18 GUY PETRILLO

19 AMY LESTER

PHILIP PILMAR

20 -Also Present-

21 BARD HUBBARD, FBI

GIOVANNI LEPORE, IRS

22 KIRSTEN SCHILL, FBI

RYAN CAREY, FBI

23 JOE DVORE, FBI

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(Case called)

DEPUTY CLERK: United States of America v. Michael Cohen.

Would counsel for the government gave their appearance.

MS. GRISWOLD: Good afternoon, your Honor.

Andrea Griswold, Rachel Maimin, Thomas McKay and Nicolas Roos for government.

We're joined at counsel table by Special Agent Bard Hubbard with the FBI and Special Agent Giovanni Lepore with the IRS.

THE COURT: Good afternoon.

DEPUTY CLERK: Would counsel for defense give their appearance.

MR. PETRILLO: Yes. Good afternoon, your Honor.

For Mr. Cohen, Guy Petrillo and Amy Lester, Petrillo Klein and Boxer.

THE COURT: Good afternoon to you.

I note the presence of the defendant, Mr. Cohen at counsel table.

Ms. Griswold, what is the status of this matter?

MS. GRISWOLD: Your Honor, we are here today for a waiver of indictment. We would like to file an information and I believe the defendant needs to be presented, arraigned on that information, have the waiver of indictment, and then

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1 intends to enter a guilty plea to the counts in the  
2 information.

3 THE COURT: Very well.

4 Let's begin then with an initial appearance.

5 Mr. Cohen, I am District Judge William Pauley. The  
6 purpose of this proceeding, sir, is to inform you of certain  
7 rights that you have, to inform you of the charges against you,  
8 and to consider whether counsel should be appointed for you,  
9 and to decide under what conditions you should be released.

10 First, you have the right to remain silent. You are  
11 not required to make any statements. Even if you have made any  
12 statements to the authorities, you need not make any further  
13 statements. Anything that you do say can be used against you.

14 You have the right to be released either conditionally  
15 or unconditionally pending trial unless I find that there are  
16 no conditions that would reasonably assure your presence in  
17 court and the safety of the community.

18 You have the right, sir, to be represented by counsel  
19 during all court proceedings, including this one, and during  
20 all questioning by authorities. If you cannot afford an  
21 attorney, I will appoint one to represent you.

22 Now, the government has offered here an information in  
23 this case. Have you seen that information, Mr. Cohen?

24 THE DEFENDANT: Yes, your Honor.

25 THE COURT: And have you read it?



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1 THE DEFENDANT: I have, sir.

2 THE COURT: Have you discussed it with your attorney,  
3 Mr. Petrillo?

4 THE DEFENDANT: I have, sir.

5 THE COURT: Do you waive my reading the information  
6 here in open court word for word?

7 THE DEFENDANT: Yes, your Honor.

8 THE COURT: How do you plead to the charges in the  
9 information that are lodged against you?

10 THE DEFENDANT: Not guilty, sir.

11 THE COURT: Very well.

12 Mr. Petrillo, I'm informed that the defendant has an  
13 application. What is that application?

14 MR. PETRILLO: Correct, your Honor. With the Court's  
15 permission, Mr. Cohen would move to withdraw his plea of not  
16 guilty and to enter a plea of guilty to the eight count  
17 information that's been handed up to the Court, and there is a  
18 plea agreement, which I believe the government has the original  
19 copy of.

20 THE COURT: All right. The record should reflect that  
21 a plea agreement is being handed up to me for my inspection.  
22 And Mr. Petrillo, prior to commencement of this proceeding, did  
23 you review with your client an advice of rights form?

24 MR. PETRILLO: I did, your Honor.

25 THE COURT: And did he sign it in your presence?

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1 MR. PETRILLO: He did, your Honor.

2 THE COURT: And did you sign it as his attorney?

3 MR. PETRILLO: I did, your Honor.

4 THE COURT: The record should reflect that an advice  
5 of rights form has been marked as Court Exhibit 1 and is being  
6 handed to me for inspection.

7 So, at this time, I am going to direct my deputy to  
8 administer the oath to Mr. Cohen.

9 (Defendant sworn)

10 THE COURT: Mr. Cohen, do you understand, sir, that  
11 you are now under oath, and that if you answer any of my  
12 questions falsely, your false or untrue answers may later be  
13 used against you in another prosecution for perjury or making a  
14 false statement?

15 THE DEFENDANT: I do, your Honor.

16 THE COURT: Very well. For the record, what is your  
17 full name?

18 THE DEFENDANT: Michael Dean Cohen.

19 THE COURT: And at this time, Mr. Cohen, you may be  
20 seated, and I'd ask that you pull the microphone close to you.

21 THE DEFENDANT: Thank you, your Honor.

22 Mr. Cohen, how old are you, sir?

23 THE DEFENDANT: In four days, I'll be 52.

24 THE COURT: How far did you go in school?

25 THE DEFENDANT: Law.

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1 THE COURT: Are you able to read, write, speak and  
2 understand English?

3 THE DEFENDANT: Yes, your Honor.

4 THE COURT: Are you now or have you recently been  
5 under the care of a doctor or a psychiatrist?

6 THE DEFENDANT: No, your Honor.

7 THE COURT: Have you ever been treated or hospitalized  
8 for any mental illness or any type of addiction, including drug  
9 or alcohol addiction?

10 THE DEFENDANT: No, sir.

11 THE COURT: In the past 24 hours, Mr. Cohen, have you  
12 taken any drugs, medicine or pills or have you consumed any  
13 alcohol?

14 THE DEFENDANT: Yes, your Honor.

15 THE COURT: What have you taken or consumed, sir?

16 THE DEFENDANT: Last night at dinner I had a glass of  
17 Glenlivet 12 on the rocks.

18 THE COURT: All right. Is it your custom to do that,  
19 sir?

20 THE DEFENDANT: No, your Honor.

21 THE COURT: All right. Have you had anything since  
22 that time?

23 THE DEFENDANT: No, your Honor.

24 THE COURT: Is your mind clear today?

25 THE DEFENDANT: Yes, your Honor.

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1 THE COURT: Are you feeling all right today?

2 THE DEFENDANT: Yes, sir.

3 THE COURT: Are you represented by counsel here today?

4 THE DEFENDANT: I am.

5 THE COURT: Who are your attorneys?

6 THE DEFENDANT: Guy Petrillo and Amy Lester.

7 THE COURT: And, Mr. Petrillo, do you have any doubt  
8 as to your client's competence to plead at this time?

9 MR. PETRILLO: I do not, your Honor.

10 THE COURT: Now, Mr. Cohen, your attorney has informed  
11 me that you wish to enter a plea of guilty. Do you wish to  
12 enter a plea of guilty?

13 THE DEFENDANT: Yes, sir.

14 THE COURT: Have you had a full opportunity to discuss  
15 your case with your attorney and to discuss the consequences of  
16 entering a plea of guilty?

17 THE DEFENDANT: Yes, your Honor.

18 THE COURT: Are you satisfied with your attorneys,  
19 Mr. Petrillo and Ms. Lester, in their representation of you in  
20 this matter?

21 THE DEFENDANT: Very much, sir.

22 THE COURT: On the basis of Mr. Cohen's responses to  
23 my questions and my observations of his demeanor here in my  
24 courtroom this afternoon, I find that he is fully competent to  
25 enter an informed plea at this time.

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1 Now, before I accept any plea from you, Mr. Cohen, I'm  
2 going to ask you certain questions. My questions are intended  
3 to satisfy me that you wish to plead guilty because you are  
4 guilty, and that you fully understand the consequences of your  
5 plea.

6 I am going to describe to you certain rights that you  
7 have under the Constitution and laws of the United States,  
8 which rights you will be giving up if you enter a plea of  
9 guilty.

10 Please listen carefully, sir. If you do not  
11 understand something I am saying or describing, then stop me,  
12 and either I or your attorneys will explain it to you more  
13 fully. Do you understand this?

14 THE DEFENDANT: I do, your Honor.

15 THE COURT: Under the Constitution and laws of the  
16 United States, you have a right to a speedy and public trial by  
17 a jury on the charges against you which are contained in the  
18 information. Do you understand that?

19 THE DEFENDANT: I do, sir.

20 THE COURT: And if there were a trial, you would be  
21 presumed innocent, and the government would be required to  
22 prove you guilty by competent evidence and beyond a reasonable  
23 doubt. You would not have to prove that you were innocent at a  
24 trial. Do you understand that?

25 THE DEFENDANT: I do, your Honor.

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1 THE COURT: If there were a jury -- excuse me -- if  
2 there were a trial, a jury composed of 12 people selected from  
3 this district would have to agree unanimously that you were  
4 guilty. Do you understand that?

5 THE DEFENDANT: I do, your Honor.

6 THE COURT: If there were a trial, you would have the  
7 right to be represented by an attorney; and if you could not  
8 afford one, an attorney would be provided to you free of cost.  
9 Do you understand that?

10 THE DEFENDANT: Yes, sir.

11 THE COURT: If there were a trial, sir, you would have  
12 the right to see and hear all of the witnesses against you, and  
13 your attorney could cross-examine them. You would have the  
14 right to have your attorney object to the government's evidence  
15 and offer evidence on your behalf if you so desired, and you  
16 would have the right to have subpoenas issued or other  
17 compulsory process used to compel witnesses to testify in your  
18 defense. Do you understand that?

19 THE DEFENDANT: Yes, sir.

20 THE COURT: If there were a trial, Mr. Cohen, you  
21 would have the right to testify if you wanted to, but no one  
22 could force you to testify if you did not want to. Further, no  
23 inference or suggestion of guilt could be drawn if you chose  
24 not to testify at a trial. Do you understand that?

25 THE DEFENDANT: Yes, your Honor.

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1 THE COURT: Do you understand, sir, that by entering a  
2 plea of guilty today, you are giving up each and every one of  
3 the rights that I've described, that you are waiving those  
4 rights, and that you will have no trial?

5 THE DEFENDANT: Yes, sir.

6 THE COURT: Do you understand that you can change your  
7 mind right now and refuse to enter a plea of guilty?

8 THE DEFENDANT: Yes, sir.

9 THE COURT: You do not have to enter this plea if you  
10 do not want to for any reason whatsoever. Do you understand  
11 this fully, Mr. Cohen?

12 THE DEFENDANT: Yes, your Honor.

13 THE COURT: Now, Mr. Cohen, have you received a copy  
14 of the information?

15 THE DEFENDANT: Yes, sir.

16 THE COURT: And have you read it?

17 THE DEFENDANT: I have, sir.

18 THE COURT: Did your attorney discuss the information  
19 with you?

20 THE DEFENDANT: Yes, your Honor.

21 THE COURT: Do you waive my reading the information  
22 word for word here in open court?

23 THE DEFENDANT: Yes, your Honor.

24 THE COURT: Do you understand that Counts One through  
25 Five of the information charges you with evasion of personal

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1 income tax for the calendar years 2012, 2013, 2014, 2015 and  
2 2016 respectively in violation of Title 26 of the United States  
3 Code, Section 7201. Do you understand that?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: Do you understand, sir, that Count Six of  
6 the information charges you with making false statements to a  
7 financial institution in connection with a credit decision from  
8 at least in or about February 2015 up to and including in or  
9 about April 2016 in violation of Title 18 of the United States  
10 Code, Section 1014. Do you understand that?

11 THE DEFENDANT: Yes, your Honor.

12 THE COURT: Do you understand, sir, that Count Seven  
13 of the information charges you with willfully causing an  
14 unlawful corporate contribution from at least in or about  
15 June 2016 up to and including in or about October 2016 in  
16 violation of Title 52 of the United States Code, Sections  
17 30118(a) and 30109(d)(1)(A) and Title 18 of the United States  
18 Code, Section 2(b). Do you understand that, sir?

19 THE DEFENDANT: Yes, your Honor.

20 THE COURT: Do you understand that Count Eight of the  
21 information charges you with making an excessive campaign  
22 contribution on or about October 27, 2016 in violation of Title  
23 52 of the United States Code, Sections 30116(a)(1)(A),  
24 30116(a)(7) and 30109(d)(1)(A) and Title 18 of the United  
25 States Code, Section 2(b). Do you understand that?



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1 THE DEFENDANT: Yes, your Honor.

2 THE COURT: Now, do you understand, sir, that you have  
3 a constitutional right to be charged by an indictment rather  
4 than by an information?

5 THE DEFENDANT: I do, sir.

6 THE COURT: An indictment would be from a grand jury  
7 and not like the information here, simply a charge by the  
8 prosecutor. Do you understand, sir, that you have waived the  
9 right to be charged by an indictment, and that you have  
10 consented to being charged by an information of the government?

11 THE DEFENDANT: I understand, sir.

12 THE COURT: And do you waive this right voluntarily  
13 and knowingly?

14 THE DEFENDANT: I do, your Honor.

15 THE COURT: Do you understand that if you did not  
16 plead guilty, the government would be required to prove each  
17 and every part or element of the charges in the information  
18 beyond a reasonable doubt at trial?

19 THE DEFENDANT: Yes, sir.

20 THE COURT: Ms. Griswold, for the benefit of the Court  
21 and the defendant, would you describe the essential elements of  
22 the crimes charged in this information?

23 MS. GRISWOLD: Yes, your Honor.

24 Beginning with Counts One through Five, the tax  
25 evasion counts, the elements are as follows:

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First, the existence of a substantial tax debt;

Second, willfulness of non-payment, meaning failure to report was voluntary and intentional;

And, third, an affirmative act by the defendant performed with intent to evade or defeat the calculation or payment of the tax.

With respect to Count Six, the false statements to a bank, there are four elements:

First, that the defendant made a false statement to a lending institution;

Second, that the lending institution had its deposits federally insured;

Third, that the defendant knew that the statements he made were false;

Fourth, that the defendant made these statements for the purpose of influencing in any way the action of that lending institution such as to influence a loan application.

With respect to Count Seven, causing an unlawful corporate contribution, there are five elements:

First, a corporation made a contribution or expenditure in excess of \$25,000;

Second, that the contribution or expenditure was made directly to or in coordination with a candidate or campaign for federal office;

Third, that the contribution or expenditure was made

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1 for the purpose of influencing an election;

2 Fourth, that the defendant caused the corporation to  
3 make the contribution or expenditure by taking some action  
4 without which the crime would not have occurred;

5 And, finally, that the defendant acted knowingly and  
6 willfully.

7 With respect to Count Eight, making an excessive  
8 campaign contribution, there are four elements:

9 First, an individual made a contribution or  
10 expenditure in excess of \$25,000 to a candidate or campaign;

11 Second, that the contribution was made directly or the  
12 expenditure was made in cooperation, consultation or concert  
13 with, or at the request or suggestion of a candidate or  
14 campaign;

15 Third, it was made for the purpose of influencing  
16 election;

17 And, fourth, it was done knowingly and willfully.

18 The government would also need to prove that venue was  
19 proper in the Southern District of New York for all counts.

20 THE COURT: Thank you, Ms. Griswold.

21 Mr. Cohen, have you listened carefully to Assistant  
22 United States Griswold as she has described the essential  
23 elements of each of the crimes charged against you?

24 THE DEFENDANT: I have, your Honor.

25 THE COURT: And do you understand that if you did not

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1 plead guilty, the government would be required to prove each  
2 and every part of those elements by competent evidence beyond a  
3 reasonable doubt at trial in order to convict you?

4 THE DEFENDANT: Yes, sir.

5 THE COURT: Now, do you understand, sir, that the  
6 maximum possible penalty for the charges in Counts One through  
7 Five of evasion of personal income tax is a maximum term of  
8 five years of imprisonment, followed by a maximum term of three  
9 years of supervised release, together with a maximum fine of  
10 \$100,000 or twice the gross pecuniary gain derived from the  
11 offense or twice the gross pecuniary loss to persons other than  
12 yourself resulting from the offense, and a \$100 mandatory  
13 special assessment. Do you understand that?

14 THE DEFENDANT: Yes, sir.

15 THE COURT: Mr. Cohen, supervised release means that  
16 you will be subject to monitoring when you're released from  
17 prison, the monitoring to be under terms and conditions which  
18 could lead to reimprisonment without a jury trial for all or  
19 part of the term of supervised release without credit for time  
20 previously served on post release supervision if you violate  
21 the terms and conditions of supervised release. Do you  
22 understand that?

23 THE DEFENDANT: I do, sir.

24 THE COURT: Do you understand, sir, that the maximum  
25 possible penalty for the crime charged in Count Six of making

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1 false statements to a financial institution is a maximum term  
2 of 30 years of imprisonment, followed by a maximum term of five  
3 years of supervised release, together with a maximum fine of  
4 \$1 million, and a \$100 mandatory special assessment. Do you  
5 understand that?

6 THE DEFENDANT: Yes, sir.

7 THE COURT: Do you understand, sir, that the maximum  
8 possible penalty for the crime charged in Count Seven of  
9 causing an unlawful corporate contribution carries a maximum  
10 term of five years of imprisonment, together with a maximum  
11 term of three years of supervised release, a maximum fine of  
12 \$250,000 or twice the gross pecuniary gain derived from the  
13 offense or twice the gross pecuniary loss to persons other than  
14 yourself resulting from the offense, and a \$100 mandatory  
15 special assessment. Do you understand that?

16 THE DEFENDANT: Yes, sir.

17 THE COURT: And do you understand that the maximum  
18 possible penalty with respect to Count Eight charging you with  
19 making an excessive campaign contribution is a maximum term of  
20 five years of imprisonment, followed by a maximum term of three  
21 years of supervised release, together with a maximum fine of  
22 \$250,000 or twice the gross pecuniary gain derived from the  
23 offense or twice the gross pecuniary loss to persons other than  
24 yourself resulting from the offense, and a \$100 mandatory  
25 special assessment. Do you understand that?

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1 THE DEFENDANT: Yes, sir.

2 THE COURT: Do you also understand that as part of  
3 your sentence, that restitution will be required to any person  
4 injured as a result of your criminal conduct?

5 THE DEFENDANT: Yes, your Honor.

6 THE COURT: Do you also understand, sir, that under  
7 the terms of your plea agreement, you are agreeing to forfeit  
8 any property or benefit that you received in connection with  
9 the bank fraud charged in Count Six of the information?

10 MR. PETRILLO: Just for the record, your Honor, it's a  
11 false statement to a bank rather than a bank fraud. Thank you.

12 THE COURT: Do you understand, sir, that you are  
13 forfeiting any property derived as a result of that crime?

14 THE DEFENDANT: Yes, sir.

15 THE COURT: Now, you understand that you are pleading  
16 guilty to different counts in the information. Do you  
17 understand, sir, that you will be separately sentenced on each  
18 of those counts?

19 THE DEFENDANT: I do.

20 THE COURT: And do you further understand that I may  
21 order you to serve the sentences either concurrently or  
22 consecutively, meaning either together or one after the other?

23 THE DEFENDANT: Yes, your Honor.

24 THE COURT: Do you understand, sir, that if I decide  
25 to run the sentences consecutively, that your sentence could be

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1 a maximum total of 65 years of imprisonment?

2 THE DEFENDANT: Yes, sir.

3 THE COURT: Now, do you understand that if I accept  
4 your guilty plea and adjudge you guilty, that adjudication may  
5 deprive you of valuable civil rights, such as the right to  
6 vote, the right to hold public office, the right to serve on a  
7 jury or the right to possess any kind of firearm?

8 THE DEFENDANT: Yes, sir.

9 THE COURT: Now, have you discussed with your attorney  
10 the Sentencing Guidelines?

11 THE DEFENDANT: Yes, your Honor.

12 THE COURT: And you understand, sir, that the  
13 Sentencing Guidelines are advisory. And do you understand that  
14 the Court will not be able to determine your sentence until  
15 after a presentence report is completed by the probation  
16 office, and you and the government have had a chance to  
17 challenge any of the facts reported by the probation office?

18 THE DEFENDANT: Yes, sir.

19 THE COURT: And do you understand that if you are  
20 sentenced to prison, parole has been abolished, and you will  
21 not be released any earlier on parole?

22 THE DEFENDANT: Yes, your Honor.

23 THE COURT: Do you understand that if your attorney or  
24 anyone else has attempted to estimate or predict what your  
25 sentence will be, that their estimate or prediction could be

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1 wrong?

2 THE DEFENDANT: No estimate was given to me, your  
3 Honor.

4 THE COURT: No one, Mr. Cohen, not even your attorney  
5 or the government can, nor should, give you any assurance of  
6 what your sentence will be. Your sentence cannot be determined  
7 until after the probation office report is completed, and I've  
8 ruled on any challenges to the report and determined what  
9 sentence I believe is appropriate giving due regard to all the  
10 factors in Section 3553(a). Do you understand that, sir?

11 THE DEFENDANT: I do, your Honor.

12 THE COURT: Do you also fully understand that even if  
13 your sentence is different from what your attorney or anyone  
14 else told you it might be or if it is different from what you  
15 expect, that you will still be bound to your guilty plea, and  
16 you will not be allowed to withdraw your plea of guilty?

17 THE DEFENDANT: I do, your Honor.

18 THE COURT: Now, I have been given this plea  
19 agreement. Have you signed it?

20 THE DEFENDANT: I have, sir.

21 THE COURT: And did you read this agreement prior to  
22 signing it?

23 THE DEFENDANT: I did, your Honor.

24 THE COURT: Did you discuss it with your attorneys  
25 before you signed it?



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1 THE DEFENDANT: I did that as well, sir.

2 THE COURT: Did you fully understand this agreement at  
3 the time that you signed it?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: Does this agreement constitute your  
6 complete and total understanding of the entire agreement among  
7 the government, your attorneys and you?

8 THE DEFENDANT: Yes, sir.

9 THE COURT: Is everything about your plea and sentence  
10 contained in this agreement?

11 THE DEFENDANT: Yes, sir.

12 THE COURT: Has anything been left out?

13 THE DEFENDANT: Not that I'm aware of, sir.

14 THE COURT: Has anyone offered you any inducements or  
15 threatened you or forced you to plead guilty or to enter into  
16 the plea agreement?

17 THE DEFENDANT: No, your Honor.

18 THE COURT: Do you understand that under the terms of  
19 this plea agreement that you are giving up or waiving your  
20 right to appeal or otherwise challenge your sentence if this  
21 Court sentences you within or below the stipulated Sentencing  
22 Guideline range of 46 to 63 months of imprisonment. Do you  
23 understand that?

24 THE DEFENDANT: Yes, sir.

25 THE COURT: Do you understand, sir, that I'm

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1 completely free to disregard any position or recommendation by  
2 your attorney or by the government as to what your sentence  
3 should be, and that I have the ability to impose whatever  
4 sentence I believe is appropriate under the circumstances, and  
5 you will have no right to withdraw your plea?

6 THE DEFENDANT: I am, sir.

7 THE COURT: Mr. Petrillo, do you know of any valid  
8 defense that would prevail at trial or do you know of any  
9 reason why your client should not be permitted to plead guilty?

10 MR. PETRILLO: I do not, your Honor.

11 THE COURT: Mr. Petrillo, is there an adequate factual  
12 basis to support this plea of guilty?

13 MR. PETRILLO: There is, your Honor.

14 THE COURT: Ms. Griswold, is there an adequate factual  
15 basis to support this plea of guilty?

16 MS. GRISWOLD: There is, your Honor.

17 THE COURT: Mr. Cohen, would you please tell me what  
18 you did in connection with each of the crimes to which you are  
19 entering a plea of guilty.

20 THE DEFENDANT: Yes, your Honor. May I stand?

21 THE COURT: You may.

22 THE DEFENDANT: Thank you, sir.

23 Your Honor, I also just jotted down some notes so that  
24 I can keep my focus and address this Court in proper fashion.

25 As to Counts One through Five, in the tax years of

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1 2012 to 2016, I evaded paying substantial taxes on certain  
2 income received that I knew was not reflected on the return and  
3 that I caused to be filed. The income intentionally not  
4 included was received by me in the Southern District of New  
5 York.

6 As to Count Six, on or about February of 2016, in  
7 order to be approved for a HELOC, a home equity line of credit,  
8 I reviewed an application form that did not accurately describe  
9 the full extent of my liabilities. I did not correct the  
10 inaccurate information on the form. I signed it knowing that  
11 it would be submitted to the bank as part of their HELOC  
12 application process. The bank was federally insured and is  
13 located in Manhattan.

14 As to Count Seven --

15 THE COURT: Did you know that those statements were  
16 false when you made them?

17 THE DEFENDANT: They were omitted, your Honor, as  
18 opposed to being false.

19 THE COURT: Well, you knew it was false; that it  
20 falsely depicted your financial condition, didn't you?

21 THE DEFENDANT: Yes, your Honor.

22 THE COURT: And you omitted those statements, did you  
23 not, for the purpose of influencing action by a financial  
24 institution?

25 THE DEFENDANT: Yes, your Honor.

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1 THE COURT: All right. You may proceed.

2 THE DEFENDANT: Thank you, sir.

3 As to Count No. Seven, on or about the summer of 2016,  
4 in coordination with, and at the direction of, a candidate for  
5 federal office, I and the CEO of a media company at the request  
6 of the candidate worked together to keep an individual with  
7 information that would be harmful to the candidate and to the  
8 campaign from publicly disclosing this information. After a  
9 number of discussions, we eventually accomplished the goal by  
10 the media company entering into a contract with the individual  
11 under which she received compensation of \$150,000. I  
12 participated in this conduct, which on my part took place in  
13 Manhattan, for the principal purpose of influencing the  
14 election.

15 Your Honor, as to Count No. Eight, on or about October  
16 of 2016, in coordination with, and at the direction of, the  
17 same candidate, I arranged to make a payment to a second  
18 individual with information that would be harmful to the  
19 candidate and to the campaign to keep the individual from  
20 disclosing the information. To accomplish this, I used a  
21 company that was under my control to make a payment in the sum  
22 of \$130,000. The monies I advanced through my company were  
23 later repaid to me by the candidate. I participated in this  
24 conduct, which on my part took place in Manhattan, for the  
25 principal purpose of influencing the election.

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1 THE COURT: Mr. Cohen, when you took all of these acts  
2 that you've described, did you know that what you were doing  
3 was wrong and illegal?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: All right. You may be seated for the  
6 moment.

7 THE DEFENDANT: Thank you, sir.

8 THE COURT: Would the government please summarize its  
9 evidence against the defendant.

10 MS. GRISWOLD: Yes, your Honor.

11 I will go first with the evidence as to the tax  
12 evasion charged in Counts One through Five.

13 As the defendant allocuted, we would prove at trial  
14 that between the tax years 2012 and 2016, Mr. Cohen knowingly  
15 and willfully failed to report more than \$4 million on his  
16 personal income tax returns for the purpose of evading taxes.  
17 We would prove this through the following categories of  
18 evidence:

19 Mr. Cohen's personal income tax returns for 2012  
20 through 2016 on which he declared under the penalty of perjury  
21 that the amount of income he disclosed was accurate, testimony  
22 from IRS agents and employees, testimony and documentary  
23 evidence, including emails and text messages from individuals  
24 who paid income to Mr. Cohen, and testimony of individuals  
25 involved in the preparation of Mr. Cohen's taxes, and email

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1 communications between those individuals and Mr. Cohen.

2 With respect to our evidence on Count Six, as the  
3 defendant allocuted, we would prove at trial that in connection  
4 with an application for a home equity line of credit, the  
5 defendant made false statements to a bank about his true  
6 financial condition, including about debts for which he was  
7 personally liable and about his cash flow.

8 We would prove this through the following categories  
9 of evidence:

10 Bank records, including the home equity line of credit  
11 application that Mr. Cohen signed and submitted to the bank, as  
12 well as other financial information that Mr. Cohen provided to  
13 the bank about his liabilities or lack thereof, testimony from  
14 certain bank employees, and email communications between  
15 Mr. Cohen and the bank.

16 With respect to Counts Seven and Eight, as the  
17 defendant allocuted, and as detailed in the information filed  
18 today, the government would prove that the defendant caused an  
19 illegal corporate contribution of \$150,000 to be made in  
20 coordination with a candidate or campaign for federal office,  
21 and also that Mr. Cohen made an excessive contribution of  
22 \$130,000 in coordination with the campaign or candidate for  
23 purposes of influencing the election.

24 The proof on these counts at trial would establish  
25 that these payments were made in order to ensure that each

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1 recipient of the payments did not publicize their stories of  
2 alleged affairs with the candidate. This evidence would  
3 include:

4 Records obtained from an April 9, 2018 series of  
5 search warrants on Mr. Cohen's premises, including hard copy  
6 documents, seized electronic devices, and audio recordings made  
7 by Mr. Cohen.

8 We would also offer text messages, messages sent over  
9 encrypted applications, phone records, and emails.

10 We would also submit various records produced to us  
11 via subpoena, including records from the corporation referenced  
12 in the information as Corporation One and records from the  
13 media company also referenced in the information.

14 Finally, we would offer testimony of witnesses,  
15 including witnesses involved in the transactions in question  
16 who communicated with the defendant.

17 THE COURT: Thank you, Ms. Griswold.

18 Mr. Cohen, if you would stand at this time.

19 Mr. Cohen, how do you now plead to the charge in Count  
20 One of evasion of personal income tax for the calendar year  
21 2012? Guilty or not guilty.

22 THE DEFENDANT: Guilty, your Honor.

23 THE COURT: And how do you plead to the charge in  
24 Count Two of the information of evasion of personal income tax  
25 for the year 2013? Guilty or not guilty.

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1 THE DEFENDANT: Guilty, your Honor.

2 THE COURT: How do you plead to the charge in Count  
3 Three of evasion of personal income tax for the year 2014?  
4 Guilty or not guilty.

5 THE DEFENDANT: Guilty, your Honor.

6 THE COURT: How do you plead to the charge in Count  
7 Four of evasion of personal income tax for the calendar year  
8 2015? Guilty or not guilty.

9 THE DEFENDANT: Guilty, your Honor.

10 THE COURT: How do you plead to the charge in Count  
11 Five of evasion of personal income tax for the calendar year  
12 2016? Guilty or not guilty.

13 THE DEFENDANT: Guilty, your Honor.

14 THE COURT: How do you plead to the charge in Count  
15 Six of the information of making false statements to a  
16 financial institution in connection with a credit decision?  
17 Guilty or not guilty.

18 THE DEFENDANT: Guilty, your Honor.

19 THE COURT: How do you plead to the charge in Count  
20 Seven of the information of willfully causing an unlawful  
21 corporate contribution? Guilty or not guilty.

22 THE DEFENDANT: Guilty, your Honor.

23 THE COURT: And, finally, how do you plead to the  
24 charge in Count Eight of the information of making an excessive  
25 campaign contribution? Guilty or not guilty.



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1 THE DEFENDANT: Guilty, your Honor.

2 THE COURT: Mr. Cohen, are you pleading guilty to each  
3 of these counts because you are guilty?

4 THE DEFENDANT: Yes, your Honor.

5 THE COURT: Are you pleading guilty voluntarily and of  
6 your own free will?

7 THE DEFENDANT: Yes, sir.

8 THE COURT: Mr. Petrillo, do you wish me to make any  
9 further inquiries of your client?

10 MR. PETRILLO: No, your Honor. Thank you.

11 THE COURT: Ms. Griswold, does the government wish me  
12 to make any further inquiries of the defendant?

13 MS. GRISWOLD: No, your Honor.

14 THE COURT: All right. Mr. Cohen, because you  
15 acknowledge that you are guilty as charged in the information,  
16 and because I find you know your rights and are waiving them  
17 knowingly and voluntarily, and because I find your plea is  
18 entered knowingly and voluntarily and is supported by an  
19 independent basis in fact containing each of the essential  
20 elements of the crimes, I accept your guilty plea and adjudge  
21 you guilty of the eight offenses to which you have just pleaded  
22 as charged in the information.

23 You may be seated.

24 THE DEFENDANT: Thank you, sir.

25 THE COURT: Now, the U.S. Probation Office will next

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1 prepare a presentence report to assist me in sentencing you.  
2 You will be interviewed by the probation office. It is  
3 important that the information you give the probation officer  
4 be truthful and accurate because the report is important in my  
5 decision as to what your sentence will be.

6 You and your attorneys have a right and will have an  
7 opportunity to examine the report, challenge or comment upon  
8 it, and to speak on your behalf before sentencing.

9 I am going to set this matter down for sentencing on  
10 December 12 at 11:00 a.m.

11 Now, what is the bail status of the defendant?

12 MS. GRISWOLD: Bail needs to be set, your Honor, and  
13 we have a proposed joint package for your consideration.

14 THE COURT: All right. That package was presented,  
15 but why don't you put it forth on the record.

16 MS. GRISWOLD: Certainly, your Honor.

17 A 500,000 personal recognizance bond cosigned by two  
18 financially responsible individuals -- I'm sorry, your Honor --  
19 cosigned by the defendant's wife and a second person who will  
20 be interviewed by the U.S. Attorney's Office and qualified as a  
21 financially responsible person;

22 The defendant is to be released today on his own  
23 signature with the other two signatures within one week, which  
24 would be August 28;

25 The defendant is to surrender any and all firearms and

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ammunition within 24 hours to law enforcement;

Travel restricted to the Southern and Eastern Districts of New York, the Northern District of Illinois, the Southern District of Florida, and Washington D.C., surrender of the defendant's passport to his counsel and no new applications for travel documents.

THE COURT: All right. Is that the proposed package, Mr. Petrillo?

MR. PETRILLO: May I have a moment, your Honor?

THE COURT: Yes.

(Counsel confer)

MR. PETRILLO: Nothing else, your Honor. Thank you.

THE COURT: I will note in the submission that was sent to me shortly before the proceeding, there was a provision for pretrial to approve travel without Court approval to other locations. I am not going to authorize that. Any additional requests for travel are to be submitted to me for my approval before the defendant is to travel anywhere other than the places provided for on the record here.

MR. PETRILLO: Understood, your Honor.

THE COURT: All right. So I've set the date for sentencing.

I'm going to direct the government to promptly prepare a prosecution case summary for submission to the probation department.

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1 And, Mr. Petrillo, I'm going to direct you to arrange  
2 promptly for an interview with the probation department so that  
3 the preparation of the presentence report can proceed.

4 Now, Mr. Cohen, have you listened closely to these  
5 conditions that have been fixed for your release?

6 THE DEFENDANT: I have, your Honor.

7 THE COURT: All right. And do you understand, sir,  
8 that those conditions are going to apply now until the time  
9 that you are sentenced, and that any violation of those  
10 conditions could be severe?

11 THE DEFENDANT: Yes, sir.

12 THE COURT: And do you understand that if you fail to  
13 appear for sentencing on the day and time set, that that could  
14 subject you to prosecution for another crime separate and apart  
15 from the crimes that are charged here?

16 THE DEFENDANT: I'm aware, your Honor.

17 THE COURT: Very well. Then I fully expect to see you  
18 on December 12.

19 THE DEFENDANT: Of course, sir.

20 THE COURT: Anything further from the government?

21 MS. GRISWOLD: No, your Honor. Thank you.

22 THE COURT: Anything further from the defense?

23 MR. PETRILLO: No, your Honor. Thank you.

24 THE COURT: Very well. This matter is concluded.  
25 Have a good afternoon. (Adjourned)



# EXHIBIT E

## UNITED STATES DISTRICT COURT

Southern District of New York

UNITED STATES OF AMERICA

v.

MICHAEL COHEN

## JUDGMENT IN A CRIMINAL CASE

Case Number: 18-Cr-602 (WHP)

USM Number: 86067-054

Guy Petrillo, Esq.

Defendant's Attorney

## THE DEFENDANT:

☒ pleaded guilty to count(s) 1, 2, 3, 4, 5, 6, 7 & 8☐ 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:

Title & Section	Nature of Offense	Offense Ended	Count
26 USC 7201	Evasion of Personal Income Tax	12/31/2016	1-5
18 USC 1014	Making False Statements to a Bank	4/30/2016	6

The defendant is sentenced as provided in pages 2 through 8 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) \_\_\_\_\_ ☐ 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. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

12/12/2018

Date of Imposition of Judgment

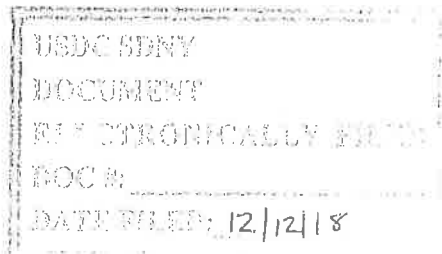
Signature of Judge

William H Pauley III U.S. Senior District Judge

Name and Title of Judge

12/12/2018

Date



[illegible]

DEFENDANT: MICHAEL COHEN  
CASE NUMBER: 18-Cr-602 (WHP)

### IMPRISONMENT

The defendant is hereby committed to the custody of the Federal Bureau of Prisons to be imprisoned for a total term of:

36 months incarceration to be served concurrently to the sentence imposed on docket 18-Cr-850 (WHP).

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

The Court recommends the defendant be designated to Otisville.

☐ 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 3/6/2019.

☐ 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: MICHAEL COHEN  
CASE NUMBER: 18-Cr-602 (WHP)

### SUPERVISED RELEASE

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

3 years on each count to be served concurrently to each other and to the term of supervision imposed on docket 18-Cr-850 (WHP).

### 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 make restitution in accordance with 18 U.S.C. §§ 3663 and 3663A or any other statute authorizing a sentence of restitution. *(check if applicable)*
5. ☐ You must cooperate in the collection of DNA as directed by the probation officer. *(check if applicable)*
6. ☐ You must comply with the requirements of the Sex Offender Registration and Notification Act (34 U.S.C. § 20901, *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)*
7. ☐ 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: MICHAEL COHEN  
CASE NUMBER: 18-Cr-602 (WHP)**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](http://www.uscourts.gov).

Defendant's Signature \_\_\_\_\_

Date \_\_\_\_\_

DEFENDANT: MICHAEL COHEN  
CASE NUMBER: 18-Cr-602 (WHP)

**SPECIAL CONDITIONS OF SUPERVISION**

The defendant shall provide the probation officer with access to any requested financial information.

DEFENDANT: MICHAEL COHEN  
CASE NUMBER: 18-Cr-602 (WHP)**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>
<b>TOTALS</b>	\$ 800.00	\$	\$ 50,000.00	\$ 1,393,858.00

- ☐ 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.

Name of Payee	Total Loss**	Restitution Ordered	Priority or Percentage
IRS-RACS	\$1,393,858.00	\$1,393,858.00	
Attn: Mail Stop 6261, Restitution			
333 W Pershing Avenue			
Kansas City, MO 64108			

<b>TOTALS</b>	\$	<u>1,393,858.00</u>	\$	<u>1,393,858.00</u>
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- ☐ 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: MICHAEL COHEN  
CASE NUMBER: 18-Cr-602 (WHP)

### SCHEDULE OF PAYMENTS

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

- A ☒ Lump sum payment of \$ 800.00 due immediately, balance due
- ☐ not later than \_\_\_\_\_, or  
☒ in accordance with ☐ C, ☐ D, ☐ E, or ☒ F below; or
- B ☐ 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 \_\_\_\_\_ (e.g., months or years), to commence \_\_\_\_\_ (e.g., 30 or 60 days) after the date of this judgment; or
- D ☐ Payment in equal \_\_\_\_\_ (e.g., weekly, monthly, quarterly) installments of \$ \_\_\_\_\_ over a period of \_\_\_\_\_ (e.g., months or years), to commence \_\_\_\_\_ (e.g., 30 or 60 days) after release from imprisonment to a term of supervision; or
- E ☐ Payment during the term of supervised release will commence within \_\_\_\_\_ (e.g., 30 or 60 days) after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or
- F ☒ Special instructions regarding the payment of criminal monetary penalties:

The restitution and fine must be paid in monthly installments equal to 10% of the gross monthly income over a period of supervision to commence 30 days after the release from custody.

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.

☐ 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.

- ☐ The defendant shall pay the cost of prosecution.
- ☐ The defendant shall pay the following court cost(s):
- ☒ The defendant shall forfeit the defendant's interest in the following property to the United States:  
As per Forfeiture Order.

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.

SUPPLEMENTAL INFORMATION PURSUANT TO RULE 3(A)  
OF THE RULES OF THE COURT OF CHANCERY

EFiled: Sep 19 2019 11:23AM EDT  
Transaction ID 64221876  
Case No. 2019-0755-



The information contained herein is for the use by the Court for statistical and administrative purposes only. Nothing stated herein shall be deemed an admission by or binding upon any party.

1. Caption of Case:

Kathleen Jennings, Attorney General of the State of Delaware, Plaintiff, v. Essential Consultants LLC, a Delaware limited liability company, and Resolution Consultants LLC, a Delaware limited liability company, Defendants.

2. Date Filed: September 19, 2019

3. Name and address of counsel for plaintiff(s):

Lawrence Lewis, Deputy Attorney General ( #2539), Delaware Department of Justice, Carvel State Office Building, 820 N French Street Wilmington, DE 19801

4. Short statement and nature of claim asserted:

Verified Complaint to Cancel Certificate of Formation

5. Substantive field of law involved (check one):

<input type="checkbox"/> Administrative law	<input type="checkbox"/> Labor law	<input type="checkbox"/> Trusts, Wills and Estates
<input type="checkbox"/> Commercial law	<input type="checkbox"/> Real Property	<input type="checkbox"/> Consent trust petitions
<input type="checkbox"/> Constitutional law	<input type="checkbox"/> 348 Deed Restriction	<input type="checkbox"/> Partition
<input type="checkbox"/> Corporation law	<input type="checkbox"/> Zoning	<input type="checkbox"/> Rapid Arbitration (Rules 96,97)
<input type="checkbox"/> Trade secrets/trade mark/or other intellectual property		<input checked="" type="checkbox"/> Other

6. Related cases, including any Register of Wills matters (this requires copies of all documents in this matter to be filed with the Register of Wills):

None

7. Basis of court's jurisdiction (including the citation of any statute(s) conferring jurisdiction):

6. Del C. § 18-112

8. If the complaint seeks preliminary equitable relief, state the specific preliminary relief sought.

Not applicable

9. If the complaint seeks a TRO, summary proceedings, a Preliminary Injunction, or Expedited Proceedings, check here ☐. (If #9 is checked, a Motion to Expedite must accompany the transaction.)

10. If the complaint is one that in the opinion of counsel should not be assigned to a Master in the first instance, check here and attach a statement of good cause. ☐

/s/ Lawrence Lewis (# 2539)

Signature of Attorney of Record & Bar ID



IN THE COURT OF CHANCERY OF THE STATE OF DELAWARE

KATHLEEN JENNINGS, Attorney  
General of the State of Delaware,

Plaintiff,

v.

C.A. No. \_\_\_\_\_

ESSENTIAL CONSULTANTS LLC, a  
Delaware limited liability company, and  
RESOLUTION CONSULTANTS LLC,  
a Delaware limited liability company,

Defendants.

**VERIFICATION OF JOSEPH RAGO**

STATE OF DELAWARE

COUNTY OF NEW CASTLE

SS:

Joseph Rago, being duly sworn, does depose and say:

1. I have read the foregoing VERIFIED COMPLAINT and it is true and correct.

  
\_\_\_\_\_  
Joseph Rago, Department of Justice

SWORN AND SUBSCRIBED before me this 7 day of SEPTEMBER, 2019

  
\_\_\_\_\_  
Notary Public