



U.S. Department of Justice

Criminal Division

Fraud Section

Washington, D.C. 20530

November 19, 2025

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Crowell & Moring LLP
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Irvine, CA 92614

John B. Brew, Esq.
Alex J. Kramer, Esq.
1001 Pennsylvania Avenue, NW
Washington, DC 20004

Re: MGI International, LLC

Dear Counsel:

Pursuant to Part I of the Criminal Division's Corporate Enforcement and Voluntary Self-Disclosure Policy ("CEP"), and in light of, among other things, your client's timely and voluntary self-disclosure of the criminal conduct described below, the Department of Justice, Criminal Division, Fraud Section and the U.S. Attorney's Office for the District of New Hampshire (the "Government") has resolved its investigation into and declined prosecution of your client, MGI International, LLC ("MGI International") and its subsidiaries Global Plastics LLC ("Global Plastics") and Marco Polo International LLC ("Marco Polo") (or collectively the "Companies") for violations of Conspiracy (18 U.S.C. § 371), Smuggling (18 U.S.C. § 545), Entry of Goods by Means of False Statements (18 U.S.C. § 542), and Entry of Goods Falsely Classified (18 U.S.C. § 541), in accordance with terms described below.

The Government's investigation found evidence that from in and around March 2021 through April 2024 (the "relevant time period"), a senior executive at the Companies engaged in a scheme directing subordinates to falsify country of origin declarations of Chinese imports to evade Section 301 duties owed on products of Chinese origin. Collectively, the employees facilitated hundreds of fraudulent customs filings for imports during the relevant time period.

The Government is resolving this case under Part I of the CEP, as revised in May 2025, and the Principles of Federal Prosecution of Business Organizations (Justice Manual 9-28.300), based on an assessment of the factors including but not limited to: (1) the Companies' timely and voluntary self-disclosure of the misconduct, which occurred after the Companies first became aware of the criminal nature of the misdeclarations; (2) the Companies' full and proactive cooperation in this matter (*e.g.*, providing all known relevant facts about the misconduct, including information about the individuals involved and substantial factual and data analysis of the import records) and its agreement to continue to cooperate with any ongoing Government investigations

and prosecutions that have resulted or might result in the future; (3) the nature and seriousness of the offense; (4) the Companies' timely and appropriate remediation, including termination and disciplinary actions against the employees involved in the scheme, an internal review of the misconduct, an internal review of its compliance program and internal controls, a thorough and systematic root-cause analysis, and enhancements to its broader compliance program; (5) the absence of aggravating factors that, when weighed against the Companies' cooperation and remediation, warrant a disposition other than a resolution under Part I of the CEP; and (6) the fact that the Companies have already repaid the evaded tariffs.

Pursuant to this letter agreement, the Companies agree to continue to fully cooperate with the Government's ongoing investigation, including but not limited to the continued provision of any information and making available for interviews and/or testimony those officers, employees, or agents who possess relevant information, as determined in the sole discretion of the Government.

The Companies further agree to disgorge \$3,905,108.77 (the "Disgorgement Amount"), which represents the duties evaded through the criminal scheme, as calculated and agreed to by the parties. The Companies have previously paid \$6,896,094 (the "Civil Settlement Amount") as part of the Department of Justice's civil settlement in July 2025: \$4,597,396 in restitution to Customs and Border Protection and \$2,298,698 in False Claims Act punitive penalties to the General Treasury. The Disgorgement Amount will be credited by the Civil Settlement Amount, resulting in no additional payment required to the United States Treasury under this letter agreement.

This letter agreement does not provide any protection against prosecution of any individuals, regardless of their affiliation with the Companies. If the Government learns of information that changes its assessment of any of the facts outlined above, it may reopen its inquiry.

Sincerely,

LORINDA I. LARYEA
Acting Chief, Fraud Section
Criminal Division
U.S. Department of Justice

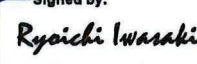
ERIN CREEGAN
United States Attorney
District of New Hampshire

By: 
JENNIFER BILINKAS
SIJ MOORE
Trial Attorneys, Fraud Section

YASIR SADAT
Assistant United States Attorney

I have read this letter agreement and carefully reviewed every part of it with outside counsel for MGI International, Global Plastics, and Marco Polo. The Board of Managers of MGI International has been advised of the terms of this letter agreement. I understand the terms of this letter agreement and, on behalf of all three companies, voluntarily agree and consent to the facts and conditions set forth herein.

Date: 11/19/2025

Signed by:

By: 
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Ryoichi Iwasaki
Chief Executive Officer
MGI International, LLC