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13 UNITED STATES OF AMERICA

14 UNITED STATES DISTRICT COURT

15 FOR THE CENTRAL DISTRICT OF CALIFORNIA

16 UNITED STATES OF AMERICA,
17 Plaintiff,
18 v.
19 MATHEW R. BOWYER,
20 Defendant.

No. CR 8:24-cr-00080-HDV
PLEA AGREEMENT FOR DEFENDANT
MATHEW R. BOWYER

21
22 1. Subject to the approval of the Department of Justice, Tax
23 Division, this constitutes the plea agreement between MATHEW R.
24 BOWYER ("defendant") and the United States Attorney's Office for the
25 Central District of California (the "USAO") in the investigation of
26 defendant's conduct described in the agreed-to factual basis set
27 forth in Attachment A to this agreement. This agreement is limited
28 to the USAO and cannot bind any other federal, state, local, or

1 foreign prosecuting, enforcement, administrative, or regulatory
2 authorities.

3 DEFENDANT'S OBLIGATIONS

4 2. Defendant agrees to:

5 a. Give up the right to indictment by a grand jury and,
6 at the earliest opportunity requested by the USAO and provided by the
7 Court, appear and plead guilty to a three-count information in the
8 form attached to this agreement as Exhibit A or a substantially
9 similar form, which charges defendant with Operating an Unlawful
10 Gambling Business, in violation of 18 U.S.C. § 1955; Transactional
11 Money Laundering in violation of 18 U.S.C. § 1957; and Subscribing to
12 a False Tax Return, in violation of 26 U.S.C. § 7206(1).

13 b. Not contest facts agreed to in this agreement.

14 c. Abide by all agreements regarding sentencing contained
15 in this agreement.

16 d. Appear for all court appearances, surrender as ordered
17 for service of sentence, obey all conditions of any bond, and obey
18 any other ongoing court order in this matter.

19 e. Not commit any crime; however, offenses that would be
20 excluded for sentencing purposes under United States Sentencing
21 Guidelines ("U.S.S.G." or "Sentencing Guidelines") § 4A1.2(c) are not
22 within the scope of this agreement.

23 f. Be truthful at all times with the United States
24 Probation and Pretrial Services Office and the Court.

25 g. Pay the applicable special assessments at or before
26 the time of sentencing unless defendant has demonstrated a lack of
27 ability to pay such assessments.

28

1 h. Defendant agrees that any and all criminal debt
2 obligations ordered by the Court will be due as ordered by the Court.
3 The government is not precluded from pursuing, in excess of any
4 payment schedule set by the Court, any and all available remedies by
5 which to satisfy defendant's payment of the full financial
6 obligation, including referral to the Treasury Offset Program.

7 i. Complete the Financial Disclosure Statement on a form
8 provided by the USAO and, within 30 days of defendant's entry of a
9 guilty plea, deliver the signed and dated statement, along with all
10 of the documents requested therein, to the USAO by either email at
11 usacac.FinLit@usdoj.gov (preferred) or mail to the USAO Financial
12 Litigation Section at 300 North Los Angeles Street, Suite 7516, Los
13 Angeles, CA 90012. Defendant agrees that defendant's ability to pay
14 criminal debt shall be assessed based on the completed Financial
15 Disclosure Statement and all required supporting documents, as well
16 as other relevant information relating to ability to pay.

17 3. Defendant further agrees:

18 a. To forfeit all right, title, and interest in and to
19 any and all monies, properties, and/or assets of any kind, derived
20 from or acquired as a result of the illegal activity charged in Count
21 One of the information to which defendant is pleading guilty,
22 specifically including, but not limited to, the following
23 (collectively, the "Forfeitable Assets"):

24 i. \$257,923 in U.S. currency seized on or about
25 October 5, 2023 from defendant's residence; and

26 ii. Casino chips with a value of approximately
27 \$14,830, seized on or about October 5, 2023 from defendant's
28 residence.

1 b. To the Court's entry of an order of forfeiture at or
2 before sentencing with respect to the Forfeitable Assets and to the
3 forfeiture of the assets.

4 c. To take whatever steps are necessary to pass to the
5 United States clear title to the Forfeitable Assets, including,
6 without limitation, the execution of a consent decree of forfeiture
7 and the completing of any other legal documents required for the
8 transfer of title to the United States.

9 d. Not to contest any administrative forfeiture
10 proceedings or civil judicial proceedings commenced against the
11 Forfeitable Assets. If defendant submitted a claim and/or petition
12 for remission for all or part of the Forfeitable Assets on behalf of
13 himself or any other individual or entity, defendant shall and hereby
14 does withdraw any such claims or petitions, and further agrees to
15 waive any right he may have to seek remission or mitigation of the
16 forfeiture of the Forfeitable Assets.

17 e. Not to assist any other individual in any effort
18 falsely to contest the forfeiture of the Forfeitable Assets.

19 f. Not to claim that reasonable cause to seize the
20 Forfeitable Assets was lacking.

21 g. To prevent the transfer, sale, destruction, or loss of
22 any and all assets described above to the extent defendant has the
23 ability to do so.

24 h. That forfeiture of Forfeitable Assets shall not be
25 counted toward satisfaction of any special assessment, fine,
26 restitution, costs, or other penalty the Court may impose.

27 i. With respect to any criminal forfeiture ordered as a
28 result of this plea agreement, defendant waives: (1) the requirements

1 of Federal Rules of Criminal Procedure 32.2 and 43(a) regarding
2 notice of the forfeiture in the charging instrument, announcements of
3 the forfeiture sentencing, and incorporation of the forfeiture in the
4 judgment; (2) all constitutional and statutory challenges to the
5 forfeiture (including by direct appeal, habeas corpus or any other
6 means); and (3) all constitutional, legal, and equitable defenses to
7 the forfeiture of the Forfeitable Assets in any proceeding on any
8 grounds including, without limitation, that the forfeiture
9 constitutes an excessive fine or punishment. Defendant acknowledges
10 that forfeiture of the Forfeitable Assets is part of the sentence
11 that may be imposed in this case and waives any failure by the Court
12 to advise defendant of this, pursuant to Federal Rule of Criminal
13 Procedure 11(b)(1)(J), at the time the Court accepts defendant's
14 guilty pleas.

15 4. Defendant admits that defendant received \$4,030,938 of
16 unreported income for calendar year 2022. Defendant agrees that:

17 a. Defendant will make his best efforts to pay to the
18 Fiscal Clerk of the Court at or before sentencing all additional
19 taxes assessed by the Internal Revenue Service pursuant to the
20 closing agreement referred to in Paragraph 4(f) and will make his
21 best efforts to promptly pay to the Fiscal Clerk of the Court all
22 additional taxes thereafter determined by the IRS to be owing as a
23 result of any computational error. Payments may be made to the Clerk,
24 United States District Court, Fiscal Department, 255 East Temple
25 Street, Room 1178, Los Angeles, California 90012.

26 b. If defendant files any amended return for tax year
27 2022, nothing in this agreement forecloses or limits the ability of
28

1 the Internal Revenue Service to examine and make adjustments to
2 defendant's return after filing.

3 c. Defendant is liable for the fraud penalty imposed by
4 the Internal Revenue Code, 26 U.S.C. § 6663, on the understatements
5 of tax liability for 2022.

6 d. Defendant gives up any and all objections that could
7 be asserted to the Examination Division of the Internal Revenue
8 Service receiving materials or information obtained during the
9 criminal investigation of this matter, including materials and
10 information obtained through grand jury subpoenas.

11 e. Defendant will sign closing agreements as requested by
12 the Internal Revenue Service, permitting the Internal Revenue Service
13 to assess and collect the total sum of \$1,613,280, which comprises
14 the tax liabilities, as well as assess and collect the civil fraud
15 penalty for each year and statutory interest, on the tax liabilities,
16 as provided by law.

17 f. Authorize the USAO to obtain a credit report upon
18 returning a signed copy of this plea agreement.

19 g. Consent to the USAO inspecting and copying all of
20 defendant's financial documents and financial information held by the
21 United States Probation and Pretrial Services Office.

22 h. Agree to and not oppose the imposition of the
23 following conditions of probation or supervised release: The
24 defendant shall submit defendant's person and any property under
25 defendant's control, including any residence, vehicle, papers,
26 computer and other electronic communication or data storage devices
27 and media, and effects, to suspicion-less search and seizure at any
28 time of the day or night by any law enforcement or probation officer,

1 with or without a warrant, and with or without cause; and if stopped
2 or questioned by a law enforcement officer for any reason, defendant
3 shall notify that officer that defendant is on probation or federal
4 supervised release and subject to search.

5 5. Defendant further agrees to cooperate fully with the USAO,
6 the Department of Homeland Security, Homeland Security
7 Investigations, and the Internal Revenue Service Criminal
8 Investigation Division, and, as directed by the USAO, any other
9 federal, state, local, or foreign prosecuting, enforcement,
10 administrative, or regulatory authority. This cooperation requires
11 defendant to:

12 a. Respond truthfully and completely to all questions
13 that may be put to defendant, whether in interviews, before a grand
14 jury, or at any trial or other court proceeding.

15 b. Attend all meetings, grand jury sessions, trials or
16 other proceedings at which defendant's presence is requested by the
17 USAO or compelled by subpoena or court order.

18 c. Produce voluntarily all documents, records, or other
19 tangible evidence relating to matters about which the USAO, or its
20 designee, inquires.

21 6. For purposes of this agreement: (1) "Cooperation
22 Information" shall mean any statements made, or documents, records,
23 tangible evidence, or other information provided, by defendant
24 pursuant to defendant's cooperation under this agreement or pursuant
25 to the letter agreements previously entered into by the parties dated
26 on or about November 20, 2023, January 16, 2024, and April 17, 2024
27 (the "Letter Agreements"); and (2) "Plea Information" shall mean any
28

1 statements made by defendant, under oath, at the guilty plea hearing
2 and the agreed to factual basis statement in this agreement.

3 THE USAO'S OBLIGATIONS

4 7. The USAO agrees to:

5 a. Not contest facts agreed to in this agreement.

6 b. Abide by all agreements regarding sentencing contained
7 in this agreement.

8 c. At the time of sentencing, provided that defendant
9 demonstrates an acceptance of responsibility for the offenses up to
10 and including the time of sentencing, recommend a two-level reduction
11 in the applicable Sentencing Guidelines offense level, pursuant to
12 U.S.S.G. § 3E1.1, and recommend and, if necessary, move for an
13 additional one-level reduction if available under that section.

14 d. Not further criminally prosecute defendant for
15 violations of 18 U.S.C. §§ 1955 ,1956, 1957 arising out of
16 defendant's conduct described in the agreed-to factual basis set
17 forth in Attachment A. Defendant understands that the USAO is free
18 to criminally prosecute defendant for any other unlawful past conduct
19 or any unlawful conduct that occurs after the date of this agreement.
20 Defendant agrees that at the time of sentencing the Court may
21 consider the uncharged conduct in determining the applicable
22 Sentencing Guidelines range, the propriety and extent of any
23 departure from that range, and the sentence to be imposed after
24 consideration of the Sentencing Guidelines and all other relevant
25 factors under 18 U.S.C. § 3553(a).

26 e. Recommend that defendant be sentenced to a term of
27 imprisonment no higher than the low end of the applicable Sentencing
28 Guidelines range, provided that the offense level used by the Court

1 to determine that range is 21 or higher and provided that the Court
2 does not depart downward in offense level or criminal history
3 category. For purposes of this agreement, the low end of the
4 Sentencing Guidelines range is that defined by the Sentencing Table
5 in U.S.S.G. Chapter 5, Part A.

6 DEFENDANT'S UNDERSTANDINGS REGARDING COOPERATION

7 8. Defendant understands the following:

8 a. Any knowingly false or misleading statement by
9 defendant will subject defendant to prosecution for false statement,
10 obstruction of justice, and perjury and will constitute a breach by
11 defendant of this agreement.

12 b. Nothing in this agreement requires the USAO or any
13 other prosecuting, enforcement, administrative, or regulatory
14 authority to accept any cooperation or assistance that defendant may
15 offer, or to use it in any particular way.

16 c. Defendant cannot withdraw defendant's guilty pleas if
17 the USAO does not make a motion pursuant to U.S.S.G. § 5K1.1 for a
18 reduced guideline range or if the USAO makes such a motion and the
19 Court does not grant it or if the Court grants such a USAO motion but
20 elects to sentence above the reduced range.

21 d. At this time the USAO makes no agreement or
22 representation as to whether any cooperation that defendant has
23 provided or intends to provide constitutes or will constitute
24 substantial assistance. The decision whether defendant has provided
25 substantial assistance will rest solely within the exclusive judgment
26 of the USAO.

27 e. The USAO's determination whether defendant has
28 provided substantial assistance will not depend in any way on whether

1 the government prevails at any trial or court hearing in which
2 defendant testifies or in which the government otherwise presents
3 information resulting from defendant's cooperation.

4 NATURE OF THE OFFENSES

5 9. Defendant understands that for defendant to be guilty of
6 the crime charged in Count One of the information, Operating an
7 Unlawful Gambling Business, in violation of Title 18, United States
8 Code, Section 1955, the following must be true:

9 a. Defendant conducted a business consisting of unlawful
10 sports gambling;

11 b. Sports gambling was illegal in the State in which
12 defendant conducted the business, namely, California;

13 c. The business involved five or more persons who
14 conducted all or part of the business; and

15 d. The business had been in substantially continuous
16 operation by five or more persons for more than thirty days, or had a
17 gross revenue of more than \$2,000 in any single day.

18 10. Defendant understands that for a defendant to be guilty of
19 the crime charged in Count Two of the information, Money Laundering,
20 in violation of Title 18, United States Code, Section 1957, the
21 following must be true:

22 a. Defendant knowingly engaged or attempted to engage in
23 a monetary transaction;

24 b. Defendant knew the transaction involved criminally
25 derived property;

26 c. Such property had a value greater than \$10,000;

27 d. Such property was, in fact, derived from one or more
28 violations of 18 U.S.C. § 1955; and

1 e. The transaction occurred in the United States.

2 11. Defendant understands that for defendant to be guilty of
3 the crime charged in Count Three, that is, Subscribing to a False Tax
4 Return, in violation of Title 26, United States Code, Section
5 7206(1), the following must be true:

6 a. Defendant signed and filed a tax return for the year
7 2022 that he knew contained false information as to a material
8 matter;

9 b. The return contained a written declaration that it was
10 being signed subject to the penalties of perjury; and

11 c. In filing the false tax return, the defendant acted
12 willfully.

13 12. In order to prove the defendant acted "willfully," the
14 government must prove beyond a reasonable doubt that the defendant
15 knew federal tax law imposed a duty on him and the defendant
16 intentionally and voluntarily violated that duty. A matter is
17 "material" if it has a natural tendency to influence, or is capable
18 of influencing, the decisions or activities of the Internal Revenue
19 Service.

20 PENALTIES AND RESTITUTION

21 13. Defendant understands that the statutory maximum sentence
22 that the Court can impose for a violation of Title 18, United States
23 Code, Section 1955, is: five years' imprisonment; a three-year period
24 of supervised release; a fine of \$250,000 or twice the gross gain or
25 gross loss resulting from the offense, whichever is greatest; and a
26 mandatory special assessment of \$100.

27 14. Defendant understands that the statutory maximum sentence
28 that the Court can impose for a violation of Title 18, United States

1 Code, Section 1957, is: ten years' imprisonment; a three-year period
2 of supervised release; a fine of \$250,000 or twice the gross gain or
3 gross loss resulting from the offense, whichever is greatest; and a
4 mandatory special assessment of \$100.

5 15. Defendant understands that the statutory maximum sentence
6 that the Court can impose for a violation of Title 26, United States
7 Code, Section 7206(1), is: three years' imprisonment; a one-year
8 period of supervised release; a fine of \$250,000 or twice the gross
9 gain or gross loss resulting from the offense, whichever is greatest;
10 and a mandatory special assessment of \$100.

11 16. Defendant understands, therefore, that the total maximum
12 sentence for all offenses to which defendant is pleading guilty is:
13 eighteen years imprisonment; a three-year period of supervised
14 release; a fine of \$750,000 or twice the gross gain or gross loss
15 resulting from the offenses, whichever is greatest; and a mandatory
16 special assessment of \$300.

17 17. Defendant understands and agrees that as to Count Three,
18 the Court: (a) may order defendant to pay restitution in the form of
19 any additional taxes, interest, and penalties that defendant owes to
20 the United States based upon Count Three and any relevant conduct,
21 including unpaid taxes of \$1,613,280 for tax year 2022; and (b) must
22 order defendant to pay the costs of prosecution, which may be in
23 addition to the statutory maximum fine stated above.

24 18. The Court will also order forfeiture of the property listed
25 in the forfeiture notice in the information.

26 19. Defendant understands that supervised release is a period
27 of time following imprisonment during which defendant will be subject
28 to various restrictions and requirements. Defendant understands that

1 if defendant violates one or more of the conditions of any supervised
2 release imposed, defendant may be returned to prison for all or part
3 of the term of supervised release authorized by statute for the
4 offense that resulted in the term of supervised release, which could
5 result in defendant serving a total term of imprisonment greater than
6 the statutory maximum stated above.

7 20. Defendant understands that, by pleading guilty, defendant
8 may be giving up valuable government benefits and valuable civic
9 rights, such as the right to vote, the right to possess a firearm,
10 the right to hold office, and the right to serve on a jury.
11 Defendant understands that he is pleading guilty to a felony and that
12 it is a federal crime for a convicted felon to possess a firearm or
13 ammunition. Defendant understands that the convictions in this case
14 may also subject defendant to various other collateral consequences,
15 including but not limited to revocation of probation, parole, or
16 supervised release in another case and suspension or revocation of a
17 professional license. Defendant understands that unanticipated
18 collateral consequences will not serve as grounds to withdraw
19 defendant's guilty pleas.

20 21. Defendant understands that, if defendant is not a United
21 States citizen, the felony convictions in this case may subject
22 defendant to: removal, also known as deportation, which may, under
23 some circumstances, be mandatory; denial of citizenship; and denial
24 of admission to the United States in the future. The Court cannot,
25 and defendant's attorney also may not be able to, advise defendant
26 fully regarding the immigration consequences of the felony
27 convictions in this case. Defendant understands that unexpected
28

1 immigration consequences will not serve as grounds to withdraw
2 defendant's guilty pleas.

3 FACTUAL BASIS

4 22. Defendant admits that defendant is, in fact, guilty of the
5 offenses to which defendant is agreeing to plead guilty. Defendant
6 and the USAO agree to the statement of facts provided for in
7 Attachment A, attached hereto, and agree that this statement of facts
8 is sufficient to support a plea of guilty to the charges described in
9 this agreement and to establish the Sentencing Guidelines factors set
10 forth in paragraph 24, below but is not meant to be a complete
11 recitation of all facts relevant to the underlying criminal conduct
12 or all facts known to either party that relate to that conduct.

13 SENTENCING FACTORS

14 23. Defendant understands that in determining defendant's
15 sentence the Court is required to calculate the applicable Sentencing
16 Guidelines range and to consider that range, possible departures
17 under the Sentencing Guidelines, and the other sentencing factors set
18 forth in 18 U.S.C. § 3553(a). Defendant understands that the
19 Sentencing Guidelines are advisory only, that defendant cannot have
20 any expectation of receiving a sentence within the calculated
21 Sentencing Guidelines range, and that after considering the
22 Sentencing Guidelines and the other § 3553(a) factors, the Court will
23 be free to exercise its discretion to impose any sentence it finds
24 appropriate up to the maximum set by statute for the crimes of
25 conviction.

26 24. Defendant and the USAO agree to the following applicable
27 Sentencing Guidelines factors:
28

1 Count One:

2 Base Offense Level: 12 USSG § 2E3.1(a)(2)

3
4 Count Two

5 Base Offense Level: 12 USSG § 2S1.1(a)(1)

6 Violation of 18 U.S.C. § 1957 +1 USSG § 2S1.1(b)(2)(A)

7 Count Three

8 Base Offense Level: 22 USSG §§ 2T1.1, 2T4.1(I)

9 Failure to report/correctly
10 identify unlawful income +2 USSG § 2T1.1(b)(1)

11 Defendant and the USAO reserve the right to argue that additional
12 specific offense characteristics, adjustments, and departures under
13 the Sentencing Guidelines are appropriate.

14 25. Defendant understands that there is no agreement as to
15 defendant's criminal history or criminal history category.

16 26. Defendant and the USAO reserve the right to argue for a
17 sentence outside the sentencing range established by the Sentencing
18 Guidelines based on the factors set forth in 18 U.S.C. § 3553(a)(1),
19 (a)(2), (a)(3), (a)(6), and (a)(7).

20 WAIVER OF CONSTITUTIONAL RIGHTS

21 27. Defendant understands that by pleading guilty, defendant
22 gives up the following rights:

- 23 a. The right to persist in a plea of not guilty.
- 24 b. The right to a speedy and public trial by jury.
- 25 c. The right to be represented by counsel - and if
26 necessary have the Court appoint counsel - at trial. Defendant
27 understands, however, that, defendant retains the right to be
28 represented by counsel - and if necessary have the Court appoint
counsel - at every other stage of the proceeding.

1 d. The right to be presumed innocent and to have the
2 burden of proof placed on the government to prove defendant guilty
3 beyond a reasonable doubt.

4 e. The right to confront and cross-examine witnesses
5 against defendant.

6 f. The right to testify and to present evidence in
7 opposition to the charges, including the right to compel the
8 attendance of witnesses to testify.

9 g. The right not to be compelled to testify, and, if
10 defendant chose not to testify or present evidence, to have that
11 choice not be used against defendant.

12 h. Any and all rights to pursue any affirmative defenses,
13 Fourth Amendment or Fifth Amendment claims, and other pretrial
14 motions that have been filed or could be filed.

15 WAIVER OF RETURN OF DIGITAL DATA

16 28. Understanding that the government has in its possession
17 digital devices and/or digital media seized from defendant, defendant
18 waives any right to the return of digital data contained on those
19 digital devices and/or digital media and agrees that if any of these
20 digital devices and/or digital media are returned to defendant, the
21 government may delete all digital data from those digital devices
22 and/or digital media before they are returned to defendant.

23 WAIVER OF APPEAL OF CONVICTION

24 29. Defendant understands that, with the exception of an appeal
25 based on a claim that defendant's guilty pleas were involuntary, by
26 pleading guilty defendant is waiving and giving up any right to
27 appeal defendant's convictions on the offenses to which defendant is
28 pleading guilty. Defendant understands that this waiver includes,

1 but is not limited to, arguments that the statutes to which defendant
2 is pleading guilty are unconstitutional, and any and all claims that
3 the statement of facts provided herein is insufficient to support
4 defendant's pleas of guilty.

5 LIMITED MUTUAL WAIVER OF APPEAL OF SENTENCE AND COLLATERAL ATTACK

6 30. Defendant agrees that, provided the Court imposes a term of
7 imprisonment within or below the range corresponding to an offense
8 level of 21 and the criminal history category calculated by the
9 Court, defendant gives up the right to appeal all of the following:
10 (a) the procedures and calculations used to determine and impose any
11 portion of the sentence; (b) the term of imprisonment imposed by the
12 Court; (c) the fine imposed by the Court, provided it is within the
13 statutory maximum; (d) to the extent permitted by law, the
14 constitutionality or legality of defendant's sentence, provided it is
15 within the statutory maximum; (e) the amount and terms of any
16 restitution order, provided it requires payment of no more than
17 \$1,613,280; (f) the term of probation or supervised release imposed
18 by the Court, provided it is within the statutory maximum; and (g)
19 any of the following conditions of probation or supervised release
20 imposed by the Court: the conditions set forth in Second Amended
21 General Order 20-04 of this Court; the drug testing conditions
22 mandated by 18 U.S.C. §§ 3563(a)(5) and 3583(d); and the alcohol and
23 drug use conditions authorized by 18 U.S.C. § 3563(b)(7).

24 31. Defendant also gives up any right to bring a post-
25 conviction collateral attack on the conviction or sentence, except a
26 post-conviction collateral attack based on a claim of ineffective
27 assistance of counsel, a claim of newly discovered evidence, or an
28 explicitly retroactive change in the applicable Sentencing

1 Guidelines, sentencing statutes, or statutes of conviction.
2 Defendant understands that this waiver includes, but is not limited
3 to, arguments that the statutes and regulations to which defendant is
4 pleading guilty are unconstitutional, and any and all claims that the
5 statement of facts provided herein is insufficient to support
6 defendant's plea of guilty.

7 32. The USAO agrees that, provided (a) all portions of the
8 sentence are at or below the statutory maximum specified above and
9 (b) the Court imposes a term of imprisonment within or above the
10 range corresponding to an offense level of 21 and the criminal
11 history category calculated by the Court, the USAO gives up its right
12 to appeal any portion of the sentence, with the exception that the
13 USAO reserves the right to appeal the amount of restitution ordered
14 if that amount is less than \$1,613,280.

15 RESULT OF WITHDRAWAL OF GUILTY PLEA

16 33. Defendant agrees that if, after entering guilty pleas
17 pursuant to this agreement, defendant seeks to withdraw and succeeds
18 in withdrawing defendant's guilty pleas on any basis other than a
19 claim and finding that entry into this plea agreement was
20 involuntary, then (a) the USAO will be relieved of all of its
21 obligations under this agreement, including in particular its
22 obligations regarding the use of Cooperation Information; (b) in any
23 investigation, criminal prosecution, or civil, administrative, or
24 regulatory action, defendant agrees that any Cooperation Information
25 and any evidence derived from any Cooperation Information shall be
26 admissible against defendant, and defendant will not assert, and
27 hereby waives and gives up, any claim under the United States
28 Constitution, any statute, or any federal rule, that any Cooperation

1 Information or any evidence derived from any Cooperation Information
2 should be suppressed or is inadmissible; and (c) should the USAO
3 choose to pursue any charge that was either dismissed or not filed as
4 a result of this agreement, then (i) any applicable statute of
5 limitations will be tolled between the date of defendant's signing of
6 this agreement and the filing commencing any such action; and
7 (ii) defendant waives and gives up all defenses based on the statute
8 of limitations, any claim of pre-indictment delay, or any speedy
9 trial claim with respect to any such action, except to the extent
10 that such defenses existed as of the date of defendant's signing this
11 agreement.

12 RESULT OF VACATUR, REVERSAL OR SET-ASIDE

13 34. Defendant agrees that if any count of conviction is
14 vacated, reversed, or set aside, the USAO may: (a) ask the Court to
15 resentence defendant on any remaining counts of conviction, with both
16 the USAO and defendant being released from any stipulations regarding
17 sentencing contained in this agreement, (b) ask the Court to void the
18 entire plea agreement and vacate defendant's guilty pleas on any
19 remaining counts of conviction, with both the USAO and defendant
20 being released from all their obligations under this agreement, or
21 (c) leave defendant's remaining convictions, sentence, and plea
22 agreement intact. Defendant agrees that the choice among these three
23 options rests in the exclusive discretion of the USAO.

24 EFFECTIVE DATE OF AGREEMENT

25 35. This agreement is effective upon signature and execution of
26 all required certifications by defendant, defendant's counsel, and an
27 Assistant United States Attorney. Defendant expressly waives any
28

1 argument that this agreement is not binding until accepted by a
2 court.

3 BREACH OF AGREEMENT

4 36. Defendant agrees that if defendant, at any time after the
5 effective date of this agreement, knowingly violates or fails to
6 perform any of defendant's obligations under this agreement ("a
7 breach"), the USAO may declare this agreement breached. For example,
8 if defendant knowingly, in an interview, before a grand jury, or at
9 trial, falsely accuses another person of criminal conduct or falsely
10 minimizes defendant's own role, or the role of another, in criminal
11 conduct, defendant will have breached this agreement. All of
12 defendant's obligations are material, a single breach of this
13 agreement is sufficient for the USAO to declare a breach, and
14 defendant shall not be deemed to have cured a breach without the
15 express agreement of the USAO in writing. If the USAO declares this
16 agreement breached, and the Court finds such a breach to have
17 occurred, then:

18 a. If defendant has previously entered guilty pleas
19 pursuant to this agreement, defendant will not be able to withdraw
20 the guilty pleas.

21 b. The USAO will be relieved of all its obligations under
22 this agreement; in particular, the USAO: (i) will no longer be bound
23 by any agreements concerning sentencing and will be free to seek any
24 sentence up to the statutory maximum for the crimes to which
25 defendant has pleaded guilty; (ii) will no longer be bound by any
26 agreements regarding criminal prosecution, and will be free to
27 criminally prosecute defendant for any crime, including charges that
28 the USAO would otherwise have been obligated not to criminally

1 prosecute pursuant to this agreement; and (iii) will no longer be
2 bound by any agreement regarding the use of Cooperation Information
3 and will be free to use any Cooperation Information in any way in any
4 investigation, criminal prosecution, or civil, administrative, or
5 regulatory action.

6 c. The USAO will be free to criminally prosecute
7 defendant for false statement, obstruction of justice, and perjury
8 based on any knowingly false or misleading statement by defendant.

9 d. In any investigation, criminal prosecution, or civil,
10 administrative, or regulatory action: (i) defendant will not assert,
11 and hereby waives and gives up, any claim that any Cooperation
12 Information was obtained in violation of the Fifth Amendment
13 privilege against compelled self-incrimination; and (ii) defendant
14 agrees that any Cooperation Information and any Plea Information, as
15 well as any evidence derived from any Cooperation Information or any
16 Plea Information, shall be admissible against defendant, and
17 defendant will not assert, and hereby waives and gives up, any claim
18 under the United States Constitution, any statute, Rule 410 of the
19 Federal Rules of Evidence, Rule 11(f) of the Federal Rules of
20 Criminal Procedure, or any other federal rule, that any Cooperation
21 Information, any Plea Information, or any evidence derived from any
22 Cooperation Information or any Plea Information should be suppressed
23 or is inadmissible.

24 37. Following the Court's finding of a knowing breach of this
25 agreement by defendant, should the USAO choose to pursue any charge
26 or any civil, administrative, or regulatory action that was either
27 dismissed or not filed as a result of this agreement, then:
28

1 a. Defendant agrees that any applicable statute of
2 limitations is tolled between the date of defendant's signing of this
3 agreement and the filing commencing any such action.

4 b. Defendant waives and gives up all defenses based on
5 the statute of limitations, any claim of pre-indictment delay, or any
6 speedy trial claim with respect to any such action, except to the
7 extent that such defenses existed as of the date of defendant's
8 signing this agreement.

9 COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES

10 OFFICE NOT PARTIES

11 38. Defendant understands that the Court and the United States
12 Probation and Pretrial Services Office are not parties to this
13 agreement and need not accept any of the USAO's sentencing
14 recommendations or the parties' agreements to facts or sentencing
15 factors.

16 39. Defendant understands that both defendant and the USAO are
17 free to: (a) supplement the facts by supplying relevant information
18 to the United States Probation and Pretrial Services Office and the
19 Court, (b) correct any and all factual misstatements relating to the
20 Court's Sentencing Guidelines calculations and determination of
21 sentence, and (c) argue on appeal and collateral review that the
22 Court's Sentencing Guidelines calculations and the sentence it
23 chooses to impose are not error, although each party agrees to
24 maintain its view that the calculations in paragraph 24 are
25 consistent with the facts of this case. While this paragraph permits
26 both the USAO and defendant to submit full and complete factual
27 information to the United States Probation and Pretrial Services
28 Office and the Court, even if that factual information may be viewed

1 as inconsistent with the facts agreed to in this agreement, this
2 paragraph does not affect defendant's and the USAO's obligations not
3 to contest the facts agreed to in this agreement.

4 40. Defendant understands that even if the Court ignores any
5 sentencing recommendation, finds facts or reaches conclusions
6 different from those agreed to, and/or imposes any sentence up to the
7 maximum established by statute, defendant cannot, for that reason,
8 withdraw defendant's guilty pleas, and defendant will remain bound to
9 fulfill all of defendant's obligations under this agreement.

10 Defendant understands that no one -- not the prosecutor, defendant's
11 attorney, or the Court -- can make a binding prediction or promise
12 regarding the sentence defendant will receive, except that it will be
13 within the statutory maximum.

14 NO ADDITIONAL AGREEMENTS

15 41. Defendant understands that, except as set forth herein,
16 there are no promises, understandings, or agreements between the USAO
17 and defendant or defendant's attorney, and that no additional
18 promise, understanding, or agreement may be entered into unless in a
19 writing signed by all parties or on the record in court.

20 PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

21 42. The parties agree that this agreement will be considered
22 part of the record of defendant's guilty plea hearing as if the
23 entire agreement had been read into the record of the proceeding.

24
25 AGREED AND ACCEPTED

26 UNITED STATES ATTORNEY'S OFFICE
27 FOR THE CENTRAL DISTRICT OF
CALIFORNIA

28 E. MARTIN ESTRADA

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United States Attorney

Dan Boyle

6.21.24

JEFF MITCHELL
DAN G. BOYLE
Assistant United States Attorneys

Date

RACHEL N. AGRESS
Special Assistant United States
Attorney

M

5/13/2024

MATHEW BOWYER
Defendant

Date

Du Bass

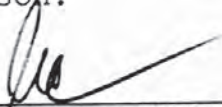
5/13/24

DIANE BASS
Attorney for Defendant
MATHEW BOWYER

Date

CERTIFICATION OF DEFENDANT

1
2 I have read this agreement in its entirety. I have had enough
3 time to review and consider this agreement, and I have carefully and
4 thoroughly discussed every part of it with my attorney. I understand
5 the terms of this agreement, and I voluntarily agree to those terms.
6 I have discussed the evidence with my attorney, and my attorney has
7 advised me of my rights, of possible pretrial motions that might be
8 filed, of possible defenses that might be asserted either prior to or
9 at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a),
10 of relevant Sentencing Guidelines provisions, and of the consequences
11 of entering into this agreement. No promises, inducements, or
12 representations of any kind have been made to me other than those
13 contained in this agreement. No one has threatened or forced me in
14 any way to enter into this agreement. I am satisfied with the
15 representation of my attorney in this matter, and I am pleading
16 guilty because I am guilty of the charges and wish to take advantage
17 of the promises set forth in this agreement, and not for any other
18 reason.


19 
20 _____
21 MATHEW BOWYER
22 Defendant

23 5/13/2024
24 _____
25 Date

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27 //
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CERTIFICATION OF DEFENDANT'S ATTORNEY

I am Mathew Bowyer's attorney. I have carefully and thoroughly discussed every part of this agreement with my client. Further, I have fully advised my client of his rights, of possible pretrial motions that might be filed, of possible defenses that might be asserted either prior to or at trial, of the sentencing factors set forth in 18 U.S.C. § 3553(a), of relevant Sentencing Guidelines provisions, and of the consequences of entering into this agreement. To my knowledge: no promises, inducements, or representations of any kind have been made to my client other than those contained in this agreement; no one has threatened or forced my client in any way to enter into this agreement; my client's decision to enter into this agreement is an informed and voluntary one; and the factual basis set forth in this agreement is sufficient to support my client's entry of guilty pleas pursuant to this agreement.



DIANE BASS
Attorney for Defendant
MATHEW BOWYER

5/13/24

Date

1 Attachment A

2 **Statement of Facts**

3 The following Statement of Facts is incorporated by
4 reference as part of the Agreement dated 6.21.2024, between the
5 United States Attorney's Office for the Central District of
6 California (the "USAO") and defendant MATHEW R. BOWYER ("BOWYER").
7 The USAO and BOWYER agree that the following facts are true and
8 correct.

9 1. At all times relevant to this Agreement, Casino A
10 operated as a Nevada casino licensed and regulated by the Nevada
11 Gaming Control Board, in Las Vegas, Nevada.

12 2. Beginning on a date unknown and continuing to on or about
13 October 5, 2023, in Los Angeles and Orange Counties, California
14 and Clark County, Nevada, defendant operated an unlicensed and
15 illegal bookmaking business that took bets for money on the
16 outcome of sporting events from various persons at agreed-upon
17 odds (the "Bowyer Gambling Business").

18 3. Defendant operated the Bowyer Gambling Business in
19 violation of California Penal Code Section 337(a), which prohibits
20 bookmaking within the state of California. The Bowyer Gambling
21 Business involved more than five persons who conducted or financed
22 all or part of the business. The Bowyer Gambling Business
23 remained in substantially continuous operation by at least five
24 such persons for at least five years and often had gross revenue
25 of well over \$2,000 on a single day. The Bowyer Gambling Business
26 had more than 700 bettors at times.

27 4. Defendant operated the Bowyer Gambling Business out of
28 various locations in Los Angeles and Orange Counties, California,

1 and Clark County, Nevada, and in these locations solicited and
2 accepted customers for the Bowyer Gambling Business. Defendant
3 placed and accepted bets from others for the Bowyer Gambling
4 Business himself, and also used other persons to place and accept
5 bets from others for the Bowyer Gambling Business.

6 5. Defendant employed agents and sub-agents working for the
7 Bowyer Gambling Business who were paid a portion of the losses
8 bettors incurred and paid. These agents would be responsible for
9 referring clients, recruiting and maintaining their own bettors,
10 placing and accepting bets from bettors, demanding and collecting
11 losses from bettors, and distributing winnings to bettors on
12 behalf of the Bowyer Gambling Business. Some agents were
13 themselves also bettors with the Bowyer Gambling Business.
14 Defendant would, at times, pay these agents' commissions with
15 casino chips from Casino A.

16 6. Defendant and other agents of the Bowyer Gambling
17 Business would use multiple websites (the "Betting Websites") and
18 a call center controlled by a third-party service in order to
19 create accounts through which the Bowyer Gambling Business's
20 agents and customers could place and track wagers. The Betting
21 Websites were based in Costa Rica. When defendant or his agents
22 found a new customer who wanted to place wagers on sporting events
23 with the Bowyer Gambling Business, defendant, or one of his
24 agents, contacted the operators of the Betting Websites and
25 arranged for an account to be set up for the customer. After the
26 account was established, defendant and/or his agents advised the
27 customer of the limits on his or her wagering activity, and
28 provided the customer with access credentials to the Betting

1 Websites which would allow California residents and others to
2 place wagers on sporting events over the internet, in violation of
3 California Penal Code Section 337(a).

4 7. Defendant and the operators of the Betting Websites would
5 keep track of the wagering activity and win/loss records for
6 customers of the Bowyer Gambling Business. When a bettor won a
7 bet, defendant or his agents paid the bettor based on the size of
8 the bet and the odds that had been set on the Betting Websites.
9 When a bettor lost, defendant or his agents collected the amounts
10 due under the terms of the bet. At other times, defendant would
11 instruct losing bettors to directly pay winning bettors of the
12 Bowyer Gambling Business.

13 8. Defendant used numerous bank accounts in his name, and
14 the names of others, to receive and pay illicit proceeds from the
15 Bowyer Gambling Business. One of these bank accounts was an
16 account at Bank A in the name of one of defendant's associates,
17 with an account number ending in '1911 (the "x1911 Account").
18 Defendant had login information and access to the x1911 Account,
19 and used the x1911 Account to receive proceeds of the Bowyer
20 Gambling Business, as well as to transfer proceeds of the Bowyer
21 Gambling Business for defendant's own use. Defendant also
22 directed proceeds of the Bowyer Gambling Business into other bank
23 accounts held by defendant's associates, including but not limited
24 to an account at Bank A with an account number ending in '1530
25 (the "x1530 Account").

26 9. In some instances, defendant recruited casino hosts to be
27 agents of the Bowyer Gambling Business. This included at least
28 two hosts at Casino A, who referred at least four new potential

1 bettors to the Bowyer Gambling Business.

2 10. At times, defendant operated the Bowyer Gambling Business
3 while gambling in Casino A, both in the Casino A sports book and
4 in private gambling salons at Casino A. Defendant would adjust
5 credit lines and discuss payments and bets with clients of the
6 Bowyer Gambling Business by phone while gambling in Casino A. At
7 times, Casino A staff would stop play at a table game while
8 defendant took calls and discussed the Bowyer Gambling Business.
9 At other times, defendant would collect payments of proceeds of
10 the Bowyer Gambling Business while gambling at Casino A, including
11 payments in casino chips or in cash in envelopes or bags.
12 Defendant would bring agents, bettors, and associates of the
13 Bowyer Gambling Business to Casino A with him to gamble as a
14 group, some of which were referred to by Casino A employees as the
15 "Bowyer Group." In addition, Casino A's sports book would at
16 times reach out to defendant and invite defendant to make large
17 bets, to offset the sports book's risk.

18 11. One client of the Bowyer Gambling Business was I.M., who
19 was a translator and de facto manager for a professional baseball
20 player ("Individual A").

21 12. Between in or about September 2021 and January 2024, I.M.
22 placed at least 19,000 bets with the Bowyer Gambling Business
23 through one of the Betting Websites. During this period, I.M. had
24 total winning bets of at least \$142,256,769.74, and total losing
25 bets of at least \$182,935,206.68, leaving a total net balance of
26 negative \$40,678,436.94. On a regular basis during this timeframe,
27 defendant would "bump" I.M., *i.e.*, increase I.M.'s betting limits.

28 13. Between February 2022 and January 2024, defendant

1 directed I.M. make payments of at least \$15,000,000 to the x1911
2 Account, all of which were proceeds of the Bowyer Gambling
3 Business. Defendant also directed I.M. to pay at least \$1,250,000
4 to the x1530 Account, all of which were proceeds of the Bowyer
5 Gambling Business. Of these illegal proceeds, defendant
6 transferred or directed the transfer of least \$9,339,000 to
7 Casino A, in the form of wire transfers as payment for markers for
8 defendant and his associates. During this period, defendant lost
9 at least \$4,164,299 at Casino A, and one of his associates (the
10 named accountholder for the x1911 Account) lost at least
11 \$1,585,960 at Casino A. Defendant also transferred or directed
12 the transfer of least \$9 million from the x1911 Account to at
13 least one other casino in the Southern California area, also to
14 pay for markers or credit lines for defendant and/or his
15 associates.

16 14. Individuals B and C were also clients of the Bowyer
17 Gambling Business. Individual B was a professional baseball
18 player for a Southern California baseball club. Individual C was
19 a former minor league baseball player. Individuals B and C were
20 also close friends. Individual B was assigned account number
21 ending in x734 and placed bets with the Bowyer Gambling Business
22 on basketball, football, and hockey. Individual C was assigned
23 account number ending in x820 and placed bets with the Bowyer
24 Gambling Business baseball, basketball, football, and hockey,
25 which included bets on baseball games in which Individual B
26 played.

27 15. Defendant also admits that defendant knowingly and
28 willfully falsely reported his total taxable income to the Internal

1 Revenue Service ("IRS") on his tax return for tax year 2022.

2 Defendant admits that defendant knew that he had additional income
3 in the following amounts that defendant knowingly and willfully
4 failed to report on his tax returns:

Tax Year	Reported Total Income	Unreported Income
2022	\$607,897	\$4,030,938

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6
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8 16. Specifically, on or about September 26, 2023, in Orange
9 County, California, defendant willfully made and subscribed to a
10 materially false United States Individual Income Tax Return, Form
11 1040, for tax year 2022, which was filed with the IRS and verified
12 by a written declaration that it was made under the penalties of
13 perjury, which defendant did not believe to be true and correct as
14 to every material matter, in that defendant reported on line 15
15 that his total taxable income for calendar year 2022 was \$607,897,
16 when, in truth and in fact, as defendant then knew, his total
17 taxable income for the year 2022 was at least \$4,587,954.
18 Specifically, in 2022, defendant received at least \$4,030,938 in
19 income from the unlawful Bowyer Gambling Business, including, but
20 not limited to, approximately \$3,800,000 in wire transfers into the
21 x1911 Account, which defendant did not declare.

22 17. The false information provided by defendant was material
23 in that it affected the IRS's calculation of the amount of income
24 that defendant had received in 2022, and prevented the IRS from
25 verifying the accuracy of the amount of tax claimed to be owed on
26 the return and determining whether additional income tax was owed.
27 Defendant acted willfully. Defendant knew that the law required
28 him to report all income accurately and to pay all income tax that

1 was due and owing. Defendant voluntarily and intentionally
2 violated those duties. As a result of the false information
3 defendant provided, defendant owes additional taxes of \$1,613,280
4 for tax year 2022 (before interest and penalties).

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Exhibit A

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UNITED STATES DISTRICT COURT
FOR THE CENTRAL DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

MATHEW R. BOWYER,

Defendant.

CR No.

I N F O R M A T I O N

[18 U.S.C. § 1955: Operating an
Illegal Gambling Business; 18
U.S.C. § 1957: Transactional Money
Laundering; 26 U.S.C. § 7206(1):
Subscribing to a False Tax Return;
18 U.S.C. § 1955(d), 28 U.S.C.
§ 2461(c): Criminal Forfeiture]

The United States Attorney charges:

COUNT ONE

[18 U.S.C. § 1955; 18 U.S.C. § 2(a)]

Beginning on an unknown date and continuing through on or about
October 5, 2023, in Los Angeles and Orange Counties, within the
Central District of California, and elsewhere, defendant MATHEW R.
BOWYER aided, conducted, financed, managed, supervised, directed, and
owned an illegal gambling business, specifically, a bookmaking
business involving taking bets on the outcomes of sporting events at
agreed-upon odds in violation of California Penal Code Section 337a,

1 which business; involved at least five persons who conducted,
2 financed, managed, supervised, directed, and owned all or part of the
3 business; had been in substantially continuous operation by at least
4 five persons for a period in excess of thirty days; and had gross
5 revenue of more than \$2,000 in a single day.

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COUNT TWO

[18 U.S.C. § 1957; 18 U.S.C. § 2(a)]

On or about July 31, 2023, in Los Angeles and Orange Counties, within the Central District of California, and elsewhere, defendant BOWYER, knowing that the funds involved represented the proceeds of some form of unlawful activity, engaged in and willfully caused others to engage in a monetary transaction affecting interstate commerce in criminally derived property of a value greater than \$10,000, to wit, a wire transfer of \$521,000 to a casino in Las Vegas, Nevada, which property, in fact, was derived from specified unlawful activity, namely, operation of an illegal gambling business, committed in violation of Title 18, United States Code, Section 1955, as charged in Count One of this Information.

COUNT THREE

[26 U.S.C. § 7206(1)]

On or about September 26, 2023, in Orange County, within the Central District of California, and elsewhere, defendant MATHEW R. BOWYER, a resident of Orange County, California, willfully made and subscribed to a materially false United States Individual Income Tax Return, Form 1040, for tax year 2022, which was verified by a written declaration that it was made under the penalties of perjury, and which was filed with the Internal Revenue Service, which return defendant did not believe to be true and correct as to every material matter, in that defendant reported, on line 10, that his taxable income for calendar year 2022 was \$607,897, when, in truth and in fact, as defendant then knew, his taxable income for the year 2022 was substantially higher than that amount.

1 FORFEITURE ALLEGATION

2 [18 U.S.C. § 1955(d) and 28 U.S.C. § 2461(c)]

3 1. Pursuant to Rule 32.2 of the Federal Rules of Criminal
4 Procedure, notice is hereby given that the United States of America
5 will seek forfeiture as part of any sentence, pursuant to Title 18,
6 United States Code, Section 1955(d) and Title 28, United States Code,
7 Section 2461(c), in the event of defendant's conviction of the
8 offense set forth in Count One of this information.

9 2. The defendant, if so convicted, shall forfeit to the United
10 States of America the following:

11 (a) Any property, including money, used in such offense,
12 and any property traceable to such property; and

13 (b) To the extent such property is not available for
14 forfeiture, a sum of money equal to the total value of the property
15 described in subparagraph (a).

16 3. Pursuant to Title 21, United States Code, Section 853(p),
17 as incorporated by Title 18, United States Code, Section 982(b)(1),
18 and Title 18, United States Code, Section 982(b)(2), the defendant,
19 if so convicted, shall forfeit substitute property, if, by any act or
20 omission of the defendant, the property described in the preceding
21 paragraph, or any portion thereof: (a) cannot be located upon the
22 exercise of due diligence; (b) has been transferred, sold to, or
23 deposited with a third party; (c) has been placed beyond the

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1 jurisdiction of the court; (d) has been substantially diminished in
2 value; or (e) has been commingled with other property that cannot be
3 divided without difficulty.

4 E. MARTIN ESTRADA
5 United States Attorney

6
7 MACK E. JENKINS
8 Assistant United States Attorney
9 Chief, Criminal Division

10 MARK A. WILLIAMS
11 Assistant United States Attorney
12 Chief, Environmental Crimes and
13 Consumer Protection Section

14 RACHEL N. AGRESS
15 Special Assistant United States
16 Attorney
17 International Narcotics, Money
18 Laundering, and Racketeering
19 Section

20 JEFF MITCHELL
21 Assistant United States Attorney
22 Major Frauds Section

23 DAN G. BOYLE
24 Assistant United States Attorney
25 Environmental Crimes and
26 Consumer Protection Section
27
28