

The Honorable Ricardo S. Martinez

UNITED STATES DISTRICT COURT FOR THE
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

UNITED STATES OF AMERICA,	)	NO. CR14-00244 RSM
	)	
Plaintiff,	)	DEFENDANT REZA DINDAR'S
	)	SENTENCING MEMORANDUM
vs.	)	
	)	
REZA DINDAR,	)	
	)	
Defendant.	)	

DEFENDANT REZA DINDAR, through undersigned counsel, respectfully submits this Sentencing Memorandum in advance of the September 25, 2026 sentencing hearing and requests that the Court impose a custodial sentence of eighteen (18) months' imprisonment. This sentence is the recommendation jointly submitted by the parties and below the advisory Guidelines range of 37 to 46 months (offense level 21, Criminal History Category I). The defense respectfully submits that 18 months is sufficient but not greater than necessary to satisfy the purposes of sentencing under 18 U.S.C. § 3553(a).

Four converging considerations support the requested sentence:

1 *First*, the offense, though serious, is now more than a decade old and involved a
2 subordinate, directed role. Mr. Dindar functioned as an intermediary under the supervision of
3 more senior actors who controlled the entities, accounts, and decision-making. He earned
4 approximately \$500 per month with no equity or commission participation. He voluntarily
5 abandoned the conduct in 2013—before the charged conspiracy period had even closed. The
6 equipment at issue was generally available from other non-U.S. sources and the Presentence
7 Investigation Report (“PSR”) found no indication that it was sold to anyone with terrorist
8 affiliations, and there are no identifiable victims.

9 *Second*, comparable-sentence data confirms that 18 months is already above the norm for
10 defendants in Mr. Dindar’s position. The Judiciary Sentencing Information (“JSIN”) addendum
11 to the PSR shows that for 14 comparable defendants (USSG § 2M5.1, offense level 21, Criminal
12 History Category I, FY2021–2025), the national average and median sentence of imprisonment
13 was 15 months. Moreover, in *United States v. Ma*, Mr. Dindar’s more senior co-participant in the
14 very operation underlying this case—who controlled the corporate entities, bank accounts,
15 suppliers, and end-user representations—received a sentence of only 12 months. The defense
16 request of 18 months is three months *above* the national median and six months *above* the sentence
17 imposed on the more culpable participant, albeit in a separate matter.

18 *Third*, Mr. Dindar accepted full responsibility and demonstrated extraordinary “super-
19 acceptance.” He did not evade prosecution during the decade the case was pending: he traveled
20 openly to more than twenty countries using his true identity and did not confine himself to non-
21 extradition jurisdictions. Very early after his arrest in Panama, he indicated to the U.S. government
22 that he intended to plead guilty and, upon arrival to this District, he stipulated to detention

1 promptly—approximately six weeks after his initial appearance—pled guilty, sparing the
 2 government and the Court protracted litigation on a complex, multi-count international export-
 3 control case that had been pending since 2014.

4 *Fourth*, Mr. Dindar’s personal history—an impoverished upbringing in post-revolutionary
 5 Iran that explains how he came to be involved, deep family devotion (including elderly parents in
 6 Iran and a wife and young son in precarious immigration circumstances in Canada), and his status
 7 as a deportable alien who will face materially harsher conditions of confinement than a similarly
 8 situated U.S. citizen—further supports leniency.

9 Since *United States v. Booker*, 543 U.S. 220 (2005), the Sentencing Guidelines are
 10 advisory. The Court must consider the Guidelines range but is free to impose any reasonable
 11 sentence after weighing the § 3553(a) factors. Here, every relevant factor—the nature of the
 12 offense, the defendant’s history and characteristics, the need for the sentence to provide just
 13 punishment, respect for the law and deterrence, and the imperative to avoid unwarranted
 14 sentencing disparities—converges on the same conclusion: 18 months’ imprisonment is sufficient
 15 but not greater than necessary to satisfy the purposes of sentencing.

16 In imposing sentence, the Court should also account for the approximately fourteen months
 17 Mr. Dindar has already served since his arrest in Panama on July 21, 2025—including
 18 approximately nine months in a Panamanian jail under difficult conditions awaiting extradition.

19 **A. NATURE OF THE OFFENSE AND ACCEPTANCE OF RESPONSIBILITY**

20 **1. The Offense of Conviction**

21 On June 5, 2026, pursuant to a written Rule 11(c) plea agreement, Mr. Dindar pleaded
 22 guilty to four counts of the nine-count indictment returned by a grand jury in the Western District

1 of Washington on August 13, 2014: Counts 2 and 3, charging Export to an Embargoed Country in
2 violation of 50 U.S.C. §§ 1702 and 1705, 18 U.S.C. § 2, and 31 C.F.R. §§ 560.203 and 560.204;
3 and Counts 4 and 5, charging Smuggling Goods from the United States in violation of 18 U.S.C.
4 §§ 554 and 2.

5 As part of the plea agreement, the government agreed to move to dismiss the remaining
6 five counts—Count 1 (conspiracy), Counts 6 and 7 (money laundering), and Counts 8 and 9 (filing
7 false export records)—and agreed not to prosecute Mr. Dindar for any additional offenses known
8 to the government arising from the investigation. The King County Prosecuting Attorney’s Office
9 likewise agreed not to file related state charges.

10 The underlying conduct occurred in 2011 and 2012. While working at New Port Sourcing
11 Solutions (“NPSS”) in Xi’an, China, Mr. Dindar was involved in the procurement of three Wesmar
12 Military Sonar Systems (Part No. S3160-06), manufactured by Western Marine Electronics in
13 Woodinville, Washington. The sonar systems were controlled on the Commerce Control List under
14 Export Control Classification Number (“ECCN”) 6A991 for anti-terrorism reasons. The systems
15 were exported to Iran via China using false end-user and destination information—listing a
16 Chinese consignee as the ultimate end-user—without the required OFAC or Commerce
17 Department license. The total contract value was approximately \$207,900, paid in two
18 installments; the systems were shipped in two separate exports in September and November 2012.

19 The Court should note several important contextual facts that bear on the nature and
20 seriousness of the offense. First, the equipment at issue was readily available from non-U.S.
21 sources. In other words, while the items are controlled for anti-terrorism reasons, they are sonar
22 systems widely available from manufacturers in many countries—a fact that bears on both the

1 seriousness of the offense and the marginal deterrent value of additional imprisonment. Second,
2 the PSR affirmatively found that “[t]here is no indication the SONAR equipment was sold to
3 anyone with terrorist affiliations.” There are no identifiable victims in this offense and no evidence
4 of obstruction of justice.

5 **2. Mr. Dindar’s Subordinate Role**

6 While the defense does not seek a formal Guidelines reduction under USSG § 3B1.2—
7 consistent with the parties’ agreement that neither side would seek role adjustments under §§ 3B1.1
8 or 3B1.2—the reality of Mr. Dindar’s limited role in the offense is directly relevant to the Court’s
9 independent assessment of the nature and circumstances of the offense and the history and
10 characteristics of the defendant under § 3553(a)(1).

11 The record establishes that Mr. Dindar functioned as an office coordinator and
12 communications conduit between the Tehran-based principals who sent him to China and
13 effectively supervised him from Tehran and the Chinese operation managed by a local individual
14 known as “Mr. Ma.” Mr. Dindar did not own the entities involved in the procurement scheme. He
15 did not control the bank accounts—as an Iranian national, he could not be a signatory on the
16 Chinese accounts. He did not select the suppliers, negotiate pricing, structure the transactions, or
17 decide the false end-user representations that were submitted to the American manufacturer. Those
18 decisions were made by individuals in Tehran and Mr. Ma in Xi’an. Mr. Dindar was told by Tehran
19 what items should be purchased and directed to assist Mr. Ma in getting the transaction done. Mr.
20 Dindar was paid a salary of approximately \$500 per month plus modest living expenses; he earned
21 no commissions or profit participation. He was so non-essential to the operation that his position
22 was not replaced when he departed.

To be clear, Mr. Dindar does not offer this context as an excuse. He admits that he knew steps were being taken to evade U.S. export controls and that the Iranian company for which the procurement was conducted had military clients. He accepts full responsibility for his knowing participation. But the § 3553(a) factors require the Court to consider the nature and circumstances of the offense as they actually were, and the reality is that Mr. Dindar was a low-level, directed participant—not an organizer, leader, or principal beneficiary of the scheme.

3. Mr. Dindar Voluntarily Abandoned the Charged Conduct and Did Not Evade Prosecution

Mr. Dindar left NPSS and the broader procurement structure in 2013—before the charged conspiracy period had even closed—and thereafter did not return to military-related procurement of any kind. This was not a forced departure; it was a voluntary choice.

It is also important to note that the approximately ten years between the August 13, 2014, indictment and Mr. Dindar's July 21, 2025, arrest does not reflect flight or evasion. During that entire period, Mr. Dindar did not live in hiding and did not confine himself to non-extradition jurisdictions. To the contrary, he traveled openly to more than twenty countries—frequently with his wife and young son—using his true identity. Around 2012, he even applied for a United States visa on his Iranian passport (his only passport at the time)—conduct fundamentally inconsistent with someone attempting to flee from prosecution.

4. Super-Acceptance of Responsibility

Mr. Dindar timely notified the government of his intention to plead guilty, permitting the government to avoid trial preparation and enabling the Court to allocate its resources efficiently. The government accordingly agreed to move for the full three-level reduction under USSG §§ 3E1.1(a) and (b), and the Probation Office has credited full acceptance of responsibility in the

1 Presentence Report. He has also waived his appellate and collateral-attack rights, with only the
2 narrow exceptions preserved in the plea agreement.

3 However, Mr. Dindar did not merely accept responsibility in the ordinary course. He
4 demonstrated extraordinary—or “super”—acceptance of responsibility by acting to resolve this
5 case at the earliest possible moments and at every stage. His conduct in this regard goes well
6 beyond what is captured by the standard three-level reduction under USSG § 3E1.1 and warrants
7 additional, independent consideration as a mitigating factor under 18 U.S.C. § 3553(a).

8 Two facts are particularly significant. First, Mr. Dindar signaled his intention to resolve
9 this case and accept responsibility at the earliest opportunity—before he was even present in the
10 United States. This is not the conduct of a defendant who grudgingly concedes guilt when
11 confronted with overwhelming evidence; it is the conduct of a person who affirmatively sought to
12 make things right at the first opportunity, before he even set foot on American soil.

13 Second, Mr. Dindar pleaded guilty almost immediately after arriving in the United States.
14 His initial appearance in this District was on April 20, 2026; he entered his guilty plea on June 5,
15 2026—approximately six weeks later. He spared the government and the Court the burden of
16 protracted pretrial litigation, motion practice, and trial preparation on a complex, multi-count
17 international export-control case that had been pending since 2014.

18 The timing and initiative of Mr. Dindar’s acceptance reflect genuine contrition and respect
19 for the law rather than a tactical, belated concession. Mr. Dindar’s super-acceptance—his early
20 signaling of a desire to resolve this case and prompt guilty plea upon arrival—is an additional,
21 independent basis supporting the jointly recommended 18-month sentence.

1 **B. HISTORY AND CHARACTERISTICS OF THE DEFENDANT, PUNISHMENT,**
 2 **DETERRENCE, AND MITIGATING CIRCUMSTANCES**

3 **1. Impoverished Upbringing: How Mr. Dindar Came to Be Involved**

4 To understand both the man before the Court and how he came to be involved in the
 5 conduct underlying this case, the Court must begin with where he came from. Reza Dindar was
 6 born in 1981, in Karaj, Iran—two years after the Islamic revolution upended Iranian society. His
 7 parents, Aliakbar Dindar and Zahra Nasiri, were raised in a poor village and never attended school;
 8 they can barely read and write to this day. The family of six—Mr. Dindar, his parents, and his
 9 three sisters—lived in an apartment of approximately 100 square meters, or roughly 1,000 square
 10 feet.

11 Mr. Dindar attended overcrowded public schools in Karaj with classes of 35 to 40 students,
 12 limited resources and little individual attention. As a child, he brought his lessons home from
 13 school and taught his own illiterate parents to read and write. He recalls this time with fondness—
 14 but he was also acutely aware, even then, that his family lacked what others had. Education, he
 15 understood, was the only way forward—the only currency available to a boy whose parents could
 16 offer no connections, no capital, and no professional guidance.

17 As the oldest child and only son, Mr. Dindar took it upon himself at the age of 16 to begin
 18 providing for his family. He started driving the family taxi on weekends, then took over driving
 19 duties so his aging father could rest. As he explained to the Probation Officer: “one day not
 20 working meant one day with no money.” He continued working through college, driving the taxi
 21 while pursuing his studies, and eventually saved enough to purchase a second taxi for the family.
 22 He was the first member of his family ever to earn higher education, obtaining a bachelor’s degree

1 in electronic engineering from the Azad University of Shahr Rey (a.k.a. Islamic Azad University
2 of Yadegar-e-Imam).

3 After graduation, Mr. Dindar completed approximately 20 months of mandatory military
4 service. His duties were janitorial and manual—fueling vehicles, cleaning, and maintenance—not
5 the technical work his degree had prepared him for. When his service ended, he had no family
6 connections, no professional network, and no path into the electronics industry beyond answering
7 newspaper advertisements—the sole means available to a young Iranian graduate without
8 connections to find employment in his field.

9 Mr. Dindar took the first position he could find: an entry-level electronics-testing role at a
10 company (“Company 1”) where his work consisted of placing electronic components into a testing
11 machine and recording the results. The company paid poorly and irregularly—at one point failing
12 to pay his salary for approximately four months, leaving him working without compensation while
13 continuing to support his family through taxi driving. He was eventually recruited by LG
14 Electronics as a warranty-service technician—a role he held with pride, as it represented the closest
15 he had come to legitimate professional employment in his field – but his pride was short lived. LG
16 ended up terminating his position, and he was again reduced to scanning newspaper advertisements
17 for electronics work. It was through one such advertisement that he came to work at Company 1
18 once again and he stayed with the company when it was later restructured into another company
19 (“Company 2”).

20 It was through Company 2 that he came to be involved in the instant offense. Company 2
21 imported various items from China but, due to communication difficulties with their Chinese
22 business associates, the leadership of Company 2 became frustrated and decided they needed

1 someone Iranian to actually observe what the Chinese counterparts were doing, to serve as
2 Company 2's eyes and ears in China and to correct misunderstandings more quickly. Thus,
3 Company 2 presented Mr. Dindar with the opportunity to relocate to China. He was offered a
4 salary of approximately \$500 per month plus modest living expenses. Though Mr. Dindar was
5 reluctant to leave his family in Iran, for a poor boy from a modest village, this represented exciting
6 upward mobility. He therefore accepted the proposal and found himself on his first ever airplane
7 flight.

8 Upon arriving in China, he bounced around several cities and Chinese companies, settling,
9 at the direction of his supervisors in Iran, into a subordinate role at a company called NPSS, which
10 was operated by Mr. Ma in Xi'an. In this way, he became the intermediary between Tehran and
11 Mr. Ma. He did not select suppliers, negotiate pricing, structure transactions, or decide the false
12 end-user representations. Tehran instructed him on what should be obtained and from where,
13 which he communicated to Mr. Ma and other employees of NPSS. Then he would confirm to
14 Tehran that NPSS was actually obtaining those items and coordinated how Tehran would pay
15 NPSS. He was not in a position to refuse the instructions of his superiors. He earned no
16 commissions and had no equity participation in any entity.

17 This history explains—without excusing—how a young man of humble origins, seeking
18 only to lift his family out of poverty, came to be involved in conduct controlled by others. The
19 path from overcrowded Karaj classrooms to employment found in newspaper advertisements was
20 not a series of choices freely made among real alternatives; it was the narrow corridor available to
21 a person of Mr. Dindar's circumstances in post-revolutionary Iran. It also illuminates the distance
22 between that young man and the person before the Court today. Mr. Dindar left NPSS and the

1 Company 2 structure in 2013—before the charged conspiracy period had even closed—and turned
 2 to lawful grain trading, importing grain to Iran via the Caspian corridor, motivated in part by his
 3 own experience of hunger and poverty and a desire to help feed people in his country. He
 4 ultimately chose to change the course of his life and to resolve this case responsibly. The arc from
 5 impoverished taxi driver to subordinate office worker to the man who chose to accept full
 6 responsibility and plead guilty is the arc of a life that has fundamentally changed.

7 **2. Punishment and Deterrence:**
 8 **Zero Criminal History and the Low Risk of Recidivism**

9 An 18-month term of imprisonment is a serious, meaningful sanction that reflects the
 10 gravity of export-control violations. Combined with the collateral consequences Mr. Dindar
 11 faces—deportation, separation from his family, loss of his business, and the stigma of a federal
 12 felony conviction—this sentence provides just punishment without over-punishing a subordinate
 13 participant for decade-old conduct.

14 Mr. Dindar has no criminal history whatsoever. His criminal history score is zero, placing
 15 him in Criminal History Category I. He has no juvenile adjudications, no adult convictions, no
 16 other arrests, and no pending charges. The Probation Office itself identifies Mr. Dindar’s lack of
 17 criminal history as a basis the Court “may wish to consider” in imposing a sentence below the
 18 advisory Guidelines range. The parties agree that he qualifies as a Zero-Point Offender under
 19 USSG § 4C1.1, and the two-level reduction has been applied to his offense level calculation.

20 Beyond that, every indicator of recidivism risk points toward the lowest possible category
 21 for Mr. Dindar. He is 45 years old. He has strong family ties and responsibilities, as noted below.
 22 The offense conduct is more than a decade old, and he voluntarily withdrew from the relevant
 23 sector years ago. He is eligible for deportation from the United States upon completion of his

1 sentence. The need for specific deterrence or incapacitation is minimal—making lengthy
2 imprisonment unnecessary to protect the public from further crimes by this defendant.

3 As to general deterrence, the decade-long pendency of the indictment, Mr. Dindar’s arrest
4 in a foreign country, ten months of Panamanian detention, extradition to the United States, the
5 immigration consequences he faces, and the resulting felony conviction all impose significant
6 deterrent weight visible to others who might contemplate similar conduct. Any additional term of
7 imprisonment beyond the agreed 18 months would add negligible deterrent value.

8 **3. The Need to Avoid Unwarranted Disparities in Sentencing**

9 The parties and Probation agree that Mr. Dindar falls within Criminal History Category I
10 with an applicable advisory Guidelines range of 37-46 months’ incarceration. The government
11 and the defense jointly recommend a custodial sentence of 18 months. The parties agreed not to
12 seek adjustments under USSG §§ 3B1.1 (Aggravated Role) or 3B1.2 (Mitigating Role). However,
13 the JSIN addendum to the PSR and the sentence imposed in *United States v. Ma* together provide
14 compelling evidence for the Court’s consideration for a sentence below the applicable Guidelines
15 range. Section 3553(a)(6) counsels courts to avoid unwarranted sentencing disparities among
16 defendants with similar records who have been found guilty of similar conduct.

17 ***The JSIN data.*** During fiscal years 2021 through 2025, there were 14 defendants whose
18 primary guideline was § 2M5.1 with a Final Offense Level of 21 and Criminal History Category
19 I. For those 14 defendants—100% of whom received a sentence of imprisonment—the *average*
20 length of imprisonment was 15 months and the *median* length of imprisonment was 15 months.

21 ***United States v. Ma.*** The disparity argument is further sharpened by the sentence imposed
22 on Mr. Dindar’s co-participant in the very operation underlying this case. In *United States v. Ma*,

1 the defendant—the same “Mr. Ma” who managed NPSS in Xi’an, China—received a sentence of
2 12 months’ imprisonment in the United States in another, separate matter. The record in this case
3 establishes that Mr. Ma occupied a more senior and controlling role than Mr. Dindar: he controlled
4 the corporate entities, managed the bank accounts (which Mr. Dindar, as an Iranian national, could
5 not access), maintained the supplier relationships, and directed the end-user representations that
6 facilitated the illegal exports. Mr. Dindar, by contrast, functioned as a subordinate intermediary
7 under Mr. Ma’s and Tehran’s directions.

8 These two data points converge on the same conclusion:

9 *First*, a substantial downward variance from the 37–46 month advisory range is the norm,
10 not the exception, for defendants in Mr. Dindar’s position. The national median sentence of 15
11 months represents a variance of 22 to 31 months below the Guidelines range.

12 *Second*, the defense request of 18 months is already three months *above* the national
13 median for comparable defendants, and six months *above* the sentence imposed on the more
14 culpable co-participant in this very case. It is a request that accounts for the seriousness of the
15 offense while remaining consistent with national sentencing practice and the principle of
16 proportional punishment.

17 The *Ma* sentence and the JSIN data together confirm that the defense request of 18 months
18 fully vindicates the seriousness of the offense while remaining consistent with how federal courts
19 have sentenced both comparable defendants nationally and the more culpable participant in this
20 very scheme.

1 **4. Family Devotion and Dependents**

2 Mr. Dindar is the primary financial support for his elderly parents—his father Aliakbar,
3 now approximately 69, and his mother Zahra, approximately 62—who live on an inadequate
4 pension in Karaj, Iran. He is also the sole provider for his wife, Sara Karimi (45), and their 14-
5 year-old son, Mohammad Sadra Dindar.

6 Mrs. Karimi and Sadra are currently residing in Ottawa, Canada, in a precarious
7 immigration situation. Their Canadian visa applications were denied after they learned their
8 passports had been canceled. She has no employment and is drawing down limited savings to
9 support herself and Sadra, paying approximately \$10,000 per month for rent, her son’s education,
10 and living expenses. She has expressed that she has “no idea for the future.”

11 A lengthy sentence compounds the hardship already borne by an innocent spouse and child
12 who have been displaced, financially strained, and separated from their husband and father for
13 over a year. The shorter the remaining custodial term, the sooner Mr. Dindar can begin to address
14 his family’s acute needs—even if only from a distance following his anticipated deportation.

15 **5. Conditions of Confinement and Deportation Consequence**

16 Mr. Dindar has been detained continuously since his arrest in Panama on July 21, 2025—
17 a period of approximately fourteen months by the date of sentencing. He spent roughly ten months
18 in a Panamanian jail under difficult conditions awaiting extradition before his April 20, 2026,
19 initial appearance in this District. He has been in federal custody since that date.

20 As a deportable alien, Mr. Dindar will face materially harsher conditions of confinement
21 than a similarly situated United States citizen. He is ineligible for home detention, community
22 confinement, work release, intermittent incarceration, and minimum-security designation. The

1 PSR expressly identifies these circumstances as a basis for a downward variance, citing *United*
2 *States v. Charry Cubillos*, 91 F.3d 1342, 1344 (9th Cir. 1996).

3 **C. CONCLUSION**

4 For the reasons set forth above, Mr. Dindar respectfully requests that the Court impose a
5 custodial sentence of eighteen (18) months' imprisonment. This sentence appropriately accounts
6 for: a serious but dated offense involving a subordinate, directed role with no identifiable victims
7 and no evidence of terrorist end-use; Mr. Dindar's full acceptance and extraordinary super-
8 acceptance of responsibility—resolving the case promptly and pleading guilty within weeks of
9 arriving in the United States, without having evaded prosecution during the decade the case was
10 pending; his impoverished origins and the lack of opportunity that explain—without excusing—
11 how he came to be involved; his deep family obligations to elderly parents, his wife, and his young
12 son; his status as a deportable alien who faces materially harsher conditions of confinement; and
13 converging sentencing data—including a 15-month national average and median for comparable
14 defendants and a 12-month sentence imposed on the more culpable co-participant in *United States*
15 *v. Ma*—demonstrating that 18 months is more than sufficient.

16 In summary, an 18-month sentence is sufficient but not greater than necessary to satisfy
17 the purposes of sentencing under 18 U.S.C. § 3553(a). Mr. Dindar further requests that the Court
18

1 impose no term of supervised release, consistent with USSG § 5D1.1(c) and Mr. Dindar's potential
2 deportation, and that the Court direct appropriate credit for time served since July 21, 2025.

3 DATED this 18th day of September, 2026.

4 Respectfully submitted,

5
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