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**FILED**  
SUPERIOR COURT OF CALIFORNIA  
COUNTY OF PLACER

JAN 20 2011

EXECUTIVE OFFICER & CLERK  
By K. Burkhardt, Deputy

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8 SUPERIOR COURT OF THE STATE OF CALIFORNIA  
9 COUNTY OF PLACER

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12 **THE PEOPLE OF THE STATE OF**  
13 **CALIFORNIA,**

14 **Plaintiff,**

15 v.

16 **ABOLGHASSEM ALIZADEH,**  
17 **ALSO KNOWN AS ABE ALIZADEH,**

18 **Defendant.**

COURT NO. 62-10414

FELONY COMPLAINT

19  
20 **COUNT ONE**

21 On or about and between October 1, 2007, and September 18, 2009, in the County of  
22 Placer, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of Penal Code  
23 section 487(a), a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH (Sierra Valley  
24 Restaurants) who did willfully and unlawfully take money and personal property, to wit,  
25 \$601,282.70, collected from Jack in the Box food purchasers for payment to the California Board  
26 of Equalization and has a value exceeding Nine Hundred Fifty Dollars (\$950).

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**SPEC ALLEG-EXCESSIVE LOSS OVER \$200,000**

It is further alleged that in the commission of the above offense the said defendant, with the intent to do so, took, damaged and destroyed property of a value exceeding \$200,000, within the meaning of Penal Code section 12022.6(a)(2)

**COUNT TWO**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Count One hereof: On or about and between January 1, 2008, and September 18, 2009, in the County of Placer, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of Penal Code section 487(a), a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH (Food Service Management, Inc.) who did willfully and unlawfully take money and personal property, to wit, \$743,291.73, collected from Jack in the Box food purchasers for payment to the California Board of Equalization and has a value exceeding Nine Hundred Fifty Dollars (\$950).

**SPEC ALLEG-EXCESSIVE LOSS OVER \$200,000**

It is further alleged that in the commission of the above offense the said defendant, with the intent to do so, took, damaged and destroyed property of a value exceeding \$200,000, within the meaning of Penal Code section 12022.6(a)(2)

**COUNT THREE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One and Two hereof: On or about and between October 1, 2007, and September 18, 2009, in the County of Placer, the crime of GRAND THEFT OF PERSONAL PROPERTY, in violation of Penal Code section 487(a), a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH (Kobra Associates) who did willfully and unlawfully take money and personal property, to wit, \$1,850,288, collected from Jack in the Box

1 food purchasers for payment to the California Board of Equalization and has a value exceeding  
2 Nine Hundred Fifty Dollars (\$950).

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4 **SPEC ALLEG-EXCESSIVE LOSS OVER \$1,300,000**

5 It is further alleged that in the commission of the above offense the said defendant, with the intent  
6 to do so, took, damaged and destroyed property of a value exceeding \$1,300,000, within the  
7 meaning of Penal Code section 12022.6(a)(3)

8  
9 **COUNT FOUR**

10 For a further and separate cause of action, being a different offense from but connected in  
11 its commission as the charges set forth in Counts One through Three hereof: On or about and  
12 between April 1, 2008, and September 18, 2009, in the County of Placer, the crime of GRAND  
13 THEFT OF PERSONAL PROPERTY, in violation of Penal Code section 487(a), a felony, was  
14 committed by ABOLGHASSEM "ABE" ALIZADEH (Central Valley Food Services, Inc.) who  
15 did willfully and unlawfully take money and personal property, to wit, \$2,218,797.11, collected  
16 from Jack in the Box food purchasers for payment to the California Board of Equalization and  
17 has a value exceeding Nine Hundred Fifty Dollars (\$950).

18  
19 **SPEC ALLEG-EXCESSIVE LOSS OVER \$1,300,000**

20 It is further alleged that in the commission of the above offense the said defendant, with  
21 the intent to do so, took, damaged and destroyed property of a value exceeding \$1,300,000,  
22 within the meaning of Penal Code section 12022.6(a)(3)

23  
24 **SPEC ALLEG-EXCESSIVE LOSS OVER \$3,200,000**

25 It is further alleged that in the commission of the above offenses in Counts One through  
26 Four the said defendant, with the intent to do so, took, damaged and destroyed property of a value  
27 exceeding \$3,200,000, within the meaning of Penal Code sections 12022.6(a)(4) and 12022.6(b).

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**SPEC ALLEG - AGGRAVATED WHITE COLLAR CRIME**

It is further alleged, pursuant to Penal Code section 186.11(a)(2), that the offenses set forth in Count One through Four are related felonies, a material element of which is fraud and embezzlement, which involves a pattern of related felony conduct and the pattern of related felony conduct involves the taking of more than five hundred thousand dollars (\$500,000).

**KOBRA ASSOCIATES, INC. (Counts Five through Twenty-Three)**

**COUNT FIVE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Four hereof: On or about May 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2008.

**COUNT SIX**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Five hereof: On or about August 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2008.

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**COUNT SEVEN**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Six hereof: On or about November 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2008.

**COUNT EIGHT**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seven hereof: On or about February 3, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

**COUNT NINE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eight hereof: On or about May 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and

1 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
2 for the first quarter of 2009.

3  
4 **COUNT TEN**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Nine hereof: On or about August  
7 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in  
8 violation of Unemployment Insurance Code section 2108, a felony, was committed by  
9 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
10 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
11 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
12 for the second quarter of 2009.

13  
14 **COUNT ELEVEN**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Ten hereof: On or about May 1,  
17 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS WITHHELD  
18 FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a felony, was  
19 committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer,  
20 willfully and unlawfully fail to, or was financially unable to pay over Disability Insurance  
21 deductions which had been knowingly withheld from remuneration paid to his workers pursuant  
22 to Division 1 of the Unemployment Insurance Code for the first quarter of 2008.

23  
24 **COUNT TWELVE**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Eleven hereof: On or about  
27 August 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
28 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a

1 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
2 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
3 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
4 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2008.

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6 **COUNT THIRTEEN**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Twelve hereof: On or about  
9 November 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
10 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
11 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
12 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
13 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
14 pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2008.

15  
16 **COUNT FOURTEEN**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Thirteen hereof: On or about  
19 February 3, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
20 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
21 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
22 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
23 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
24 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

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**COUNT FIFTEEN**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fourteen hereof: On or about May 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail to, or was financially unable to pay over Disability Insurance deductions which had been knowingly withheld from remuneration paid to his workers pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

**COUNT SIXTEEN**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifteen hereof: On or about August 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail to, or was financially unable to pay over Disability Insurance deductions which had been knowingly withheld from remuneration paid to his workers pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

**COUNT SEVENTEEN**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixteen hereof: On or about and between January 1, 2008, and September 17, 2009, in the County of Placer, the crime of FAILURE TO WITHHOLD DEDUCTIONS IN TRUST, in violation of Unemployment Insurance Code section 2110.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully failed to hold in trust Disability Insurance payments which were deducted from the remuneration paid to the company's



1 workers.

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3 **COUNT EIGHTEEN**

4 For a further and separate cause of action, being a different offense from but connected in  
5 its commission as the charges set forth in Counts One through Seventeen hereof: On or about  
6 May 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
7 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
8 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
9 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
10 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
11 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
12 over personal income taxes withheld from employee wages for the first quarter of 2008.

13  
14 **COUNT NINETEEN**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Eighteen hereof: On or about  
17 August 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
18 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
19 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
20 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
21 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
22 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
23 over personal income taxes withheld from employee wages for the second quarter of 2008.

24  
25 **COUNT TWENTY**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Nineteen hereof: On or about  
28 November 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,

1 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
2 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
3 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
4 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
5 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
6 over personal income taxes withheld from employee wages for the third quarter of 2008.

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8 **COUNT TWENTY-ONE**

9 For a further and separate cause of action, being a different offense from but connected in  
10 its commission as the charges set forth in Counts One through Twenty hereof: On or about  
11 February 3, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
12 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
13 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
14 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
15 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
16 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
17 over personal income taxes withheld from employee wages for the fourth quarter of 2008.

18  
19 **COUNT TWENTY-TWO**

20 For a further and separate cause of action, being a different offense from but connected in  
21 its commission as the charges set forth in Counts One through Twenty-One hereof: On or about  
22 May 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
23 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
24 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
25 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
26 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
27 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
28 over personal income taxes withheld from employee wages for the first quarter of 2009.

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**COUNT TWENTY-THREE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Two hereof: On or about August 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the second quarter of 2009.

**FOOD SERVICE MANAGEMENT, INC. (Counts Twenty-Four through Forty-Five)**

**COUNT TWENTY-FOUR**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Three hereof: On or about February 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2007.

**COUNT TWENTY-FIVE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Four hereof: On or about May 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by

1 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
2 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
3 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
4 for the first quarter of 2008.

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6 **COUNT TWENTY-SIX**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Twenty-Four hereof: On or about  
9 August 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
10 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
11 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
12 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
13 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
14 for the second quarter of 2008.

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16 **COUNT TWENTY-SEVEN**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Twenty-Six hereof: On or about  
19 November 1, 2008, in the County of Placer, the crime of NONPAYMENT OF  
20 CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony,  
21 was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer,  
22 willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance  
23 and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance  
24 Code for the third quarter of 2008.

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**COUNT TWENTY-EIGHT**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Seven hereof: On or about February 3, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

**COUNT TWENTY-NINE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Eight hereof: On or about May 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

**COUNT THIRTY**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Twenty-Nine hereof: On or about August 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and

1 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
2 for the second quarter of 2009.

3  
4 **COUNT THIRTY-ONE**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Thirty hereof: On or about  
7 February 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
8 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
9 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
10 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
11 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
12 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2007.

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14 **COUNT THIRTY-TWO**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Thirty-One hereof: On or about  
17 May 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
18 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
19 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
20 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
21 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
22 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2008.

23  
24 **COUNT THIRTY-THREE**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Thirty-Two hereof: On or about  
27 August 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
28 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a

1 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
2 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
3 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
4 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2008.

5  
6 **COUNT THIRTY-FOUR**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Thirty-Three hereof: On or about  
9 November 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
10 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
11 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
12 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
13 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
14 pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2008.

15  
16 **COUNT THIRTY-FIVE**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Thirty-Four hereof: On or about  
19 February 3, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
20 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
21 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
22 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
23 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
24 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

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1 **COUNT THIRTY-SIX**

2 For a further and separate cause of action, being a different offense from but connected in  
3 its commission as the charges set forth in Counts One through Thirty-Five hereof: On or about  
4 May 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
5 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
6 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
7 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
8 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
9 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

10  
11 **COUNT THIRTY-SEVEN**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Thirty-Six hereof: On or about  
14 August 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
15 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
16 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
17 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
18 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
19 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

20  
21 **COUNT THIRTY-EIGHT**

22 For a further and separate cause of action, being a different offense from but connected in  
23 its commission as the charges set forth in Counts One through Thirty-Seven hereof: On or about  
24 and between October 1, 2007, and September 17, 2009, in the County of Placer, the crime of  
25 FAILURE TO WITHHOLD DEDUCTIONS IN TRUST, in violation of Unemployment  
26 Insurance Code section 2110.5, a felony, was committed by ABOLGHASSEM "ABE"  
27 ALIZADEH who did, as an officer of an employer, willfully and unlawfully failed to hold in trust  
28 Disability Insurance payments which were deducted from the remuneration paid to the company's



1 workers.

2  
3 **COUNT THIRTY-NINE**

4 For a further and separate cause of action, being a different offense from but connected in  
5 its commission as the charges set forth in Counts One through Thirty-Eight hereof: On or about  
6 February 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
7 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
8 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
9 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
10 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
11 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
12 over personal income taxes withheld from employee wages for the fourth quarter of 2007.

13  
14 **COUNT FORTY**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Thirty-Nine hereof: On or about  
17 May 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
18 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
19 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
20 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
21 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
22 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
23 over personal income taxes withheld from employee wages for the first quarter of 2008.

24  
25 **COUNT FORTY-ONE**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Forty hereof: On or about August  
28 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,

1 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
2 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
3 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
4 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
5 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
6 over personal income taxes withheld from employee wages for the second quarter of 2008.

7  
8 **COUNT FORTY-TWO**

9 For a further and separate cause of action, being a different offense from but connected in  
10 its commission as the charges set forth in Counts One through Forty-One hereof: On or about  
11 November 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
12 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
13 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
14 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
15 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
16 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
17 over personal income taxes withheld from employee wages for the third quarter of 2008.

18  
19 **COUNT FORTY-THREE**

20 For a further and separate cause of action, being a different offense from but connected in  
21 its commission as the charges set forth in Counts One through Forty-Three hereof: On or about  
22 February 3 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
23 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
24 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
25 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
26 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
27 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
28 over personal income taxes withheld from employee wages for the fourth quarter of 2008.

**COUNT FORTY-FOUR**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Forty-Three hereof: On or about May 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the first quarter of 2009.

**COUNT FORTY-FIVE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Forty-Four hereof: On or about August 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the second quarter of 2009.

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1 **CENTRAL VALLEY FOOD SERVICES, INC. and SIERRA VALLEY RESTAURANTS,**  
2 **INC. (Counts Forty-Six through Sixty-Seven)**

3  
4 **COUNT FORTY-SIX**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Forty-Five hereof: On or about  
7 February 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
8 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
9 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
10 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
11 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
12 for the fourth quarter of 2007.

13  
14 **COUNT FORTY-SEVEN**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Forty-Six hereof: On or about  
17 May 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
18 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
19 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
20 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
21 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
22 for the first quarter of 2008.

23  
24 **COUNT FORTY-EIGHT**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Forty-Seven hereof: On or about  
27 August 1, 2008, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
28 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by

1 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
2 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
3 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
4 for the second quarter of 2008.

5  
6 **COUNT FORTY-NINE**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Forty-eight hereof: On or about  
9 November 1, 2008, in the County of Placer, the crime of NONPAYMENT OF  
10 CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony,  
11 was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer,  
12 willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance  
13 and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance  
14 Code for the third quarter of 2008.

15  
16 **COUNT FIFTY**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Forty-Nine hereof: On or about  
19 February 3, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
20 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
21 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
22 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
23 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
24 for the fourth quarter of 2008.

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**COUNT FIFTY-ONE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifty hereof: On or about May 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

**COUNT FIFTY-TWO**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifty-One hereof: On or about August 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

**COUNT FIFTY-THREE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Fifty-Two hereof: On or about February 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail to, or was financially unable to pay over Disability

1 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
2 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2007.

3  
4 **COUNT FIFTY-FOUR**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Fifty-Three hereof: On or about  
7 May 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
8 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
9 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
10 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
11 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
12 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2008.

13  
14 **COUNT FIFTY-FIVE**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Fifty-Four hereof: On or about  
17 August 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
18 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
19 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
20 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
21 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
22 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2008.

23  
24 **COUNT FIFTY- SIX**

25 For a further and separate cause of action, being a different offense from but connected in  
26 its commission as the charges set forth in Counts One through Fifty-Six hereof: On or about  
27 November 1, 2008, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
28 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a

1 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
2 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
3 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
4 pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2008.

5  
6 **COUNT FIFTY-SEVEN**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Fifty-Six hereof: On or about  
9 February 3, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
10 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
11 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
12 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
13 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
14 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

15  
16 **COUNT FIFTY-EIGHT**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Fifty-Seven hereof: On or about  
19 May 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
20 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
21 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
22 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
23 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
24 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

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1 **COUNT FIFTY-NINE**

2 For a further and separate cause of action, being a different offense from but connected in  
3 its commission as the charges set forth in Counts One through Fifty-Eight hereof: On or about  
4 August 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
5 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
6 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
7 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
8 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
9 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

10  
11 **COUNT SIXTY**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through Fifty-Nine hereof: On or about  
14 and between October 1, 2007, and September 17, 2009, in the County of Placer, the crime of  
15 FAILURE TO WITHHOLD DEDUCTIONS IN TRUST, in violation of Unemployment  
16 Insurance Code section 2110.5, a felony, was committed by ABOLGHASSEM "ABE"  
17 ALIZADEH who did, as an officer of an employer, willfully and unlawfully failed to hold in trust  
18 Disability Insurance payments which were deducted from the remuneration paid to the company's  
19 workers.

20  
21 **COUNT SIXTY-ONE**

22 For a further and separate cause of action, being a different offense from but connected in  
23 its commission as the charges set forth in Counts One through Sixty hereof: On or about  
24 February 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
25 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
26 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
27 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
28 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully

1 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
2 over personal income taxes withheld from employee wages for the fourth quarter of 2007.

3  
4 **COUNT SIXTY-TWO**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Sixty-One hereof: On or about  
7 May 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
8 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
9 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
10 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
11 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
12 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
13 over personal income taxes withheld from employee wages for the first quarter of 2008.

14  
15 **COUNT SIXTY-THREE**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Sixty-Two hereof: On or about  
18 August 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
19 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
20 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
21 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
22 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
23 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
24 over personal income taxes withheld from employee wages for the second quarter of 2008.

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**COUNT SIXTY-FOUR**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixty-Three hereof: On or about November 1, 2008, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the third quarter of 2008.

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**COUNT SIXTY-FIVE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixty-Four hereof: On or about February 3, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the fourth quarter of 2008.

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**COUNT SIXTY-SIX**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixty-Five hereof: On or about May 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"

1 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
2 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
3 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
4 over personal income taxes withheld from employee wages for the first quarter of 2009.

5  
6 **COUNT SIXTY-SEVEN**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Sixty-Six hereof: On or about  
9 August 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
10 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
11 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
12 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
13 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
14 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
15 over personal income taxes withheld from employee wages for the second quarter of 2009.

16  
17 **DELIGHTFUL DINING, INC. (Counts Sixty-Eight through Eighty-Three)**

18  
19 **COUNT SIXTY-EIGHT**

20 For a further and separate cause of action, being a different offense from but connected in  
21 its commission as the charges set forth in Counts One through Sixty-Seven hereof: On or about  
22 May 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
23 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
24 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
25 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
26 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
27 for the first quarter of 2009.

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**COUNT SIXTY-NINE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixty-Eight hereof: On or about August 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

**COUNT SEVENTY**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Sixty-Nine hereof: On or about November 3, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2009.

**COUNT SEVENTY-ONE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seventy hereof: On or about February 2, 2010, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and

1 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
2 for the fourth quarter of 2009.

3  
4 **COUNT SEVENTY-TWO**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Seventy-One hereof: On or about  
7 May 3, 2010, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
8 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
9 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
10 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
11 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
12 for the first quarter of 2010.

13  
14 **COUNT SEVENTY-THREE**

15 For a further and separate cause of action, being a different offense from but connected in  
16 its commission as the charges set forth in Counts One through Seventy-Two hereof: On or about  
17 April 6, 2010, in the County of Placer, the crime of FAILURE TO REGISTER OR REPORT, in  
18 violation of Unemployment Insurance Code section 2109, a felony, was committed by  
19 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, unlawfully fail to  
20 file returns required pursuant to Division 1 of the Unemployment Insurance Code, to wit: failed  
21 to file a 2110 form DE7 within 10 days of quitting business.

22  
23 **COUNT SEVENTY-FOUR**

24 For a further and separate cause of action, being a different offense from but connected in  
25 its commission as the charges set forth in Counts One through Seventy-Three hereof: On or  
26 about May 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
27 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
28 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an

1 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
2 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
3 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.  
4

5 **COUNT SEVENTY-FIVE**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through Seventy-Four hereof: On or about  
8 August 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
9 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
10 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
11 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
12 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
13 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.  
14

15 **COUNT SEVENTY-SIX**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Seventy-Five hereof: On or about  
18 November 3, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
19 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
20 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
21 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
22 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
23 pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2009.  
24

25 **COUNT SEVENTY-SEVEN**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Seventy-Six hereof: On or about  
28 February 2, 2010, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS

1 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
2 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
3 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
4 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
5 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2009.

6  
7 **COUNT SEVENTY-EIGHT**

8 For a further and separate cause of action, being a different offense from but connected in  
9 its commission as the charges set forth in Counts One through Seventy-Seven hereof: On or  
10 about May 3, 2010, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
11 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
12 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
13 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
14 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
15 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2010.

16  
17 **COUNT SEVENTY-NINE**

18 For a further and separate cause of action, being a different offense from but connected in  
19 its commission as the charges set forth in Counts One through Seventy-Eight hereof: On or about  
20 May 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
21 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
22 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
23 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
24 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
25 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
26 over personal income taxes withheld from employee wages for the first quarter of 2009.

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**COUNT EIGHTY**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seventy-Nine hereof: On or about August 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the second quarter of 2009.

**COUNT EIGHTY-ONE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty hereof: On or about November 3, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the third quarter of 2009.

**COUNT EIGHTY-TWO**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty-One hereof: On or about February 2, 2010, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"

1 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
2 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
3 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
4 over personal income taxes withheld from employee wages for the fourth quarter of 2009.

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**COUNT EIGHTY-THREE**

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For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty-Two hereof: On or about May 3, 2010, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the first quarter of 2010.

**STONEGATE CONSTRUCTION, INC. (Counts Eighty-Four through Ninety-Six)**

**COUNT EIGHTY-FOUR**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Seventy-Nine hereof: On or about February 3, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

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**COUNT EIGHTY-FIVE**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty-Four hereof: On or about May 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

**COUNT EIGHTY-SIX**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty-One hereof: On or about August 1, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

**COUNT EIGHTY-SEVEN**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Eighty-Six hereof: On or about November 3, 2009, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance

1 and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance  
2 Code for the third quarter of 2009.

3  
4 **COUNT EIGHTY-EIGHT**

5 For a further and separate cause of action, being a different offense from but connected in  
6 its commission as the charges set forth in Counts One through Eighty-Seven hereof: On or about  
7 February 2, 2010, in the County of Placer, the crime of FAILURE TO REGISTER OR REPORT,  
8 in violation of Unemployment Insurance Code section 2109, a felony, was committed by  
9 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, unlawfully fail to  
10 file returns required pursuant to Division 1 of the Unemployment Insurance Code, to wit: failed  
11 to file a form DE7 for the 2009 calendar year.

12  
13 **COUNT EIGHTY-NINE**

14 For a further and separate cause of action, being a different offense from but connected in  
15 its commission as the charges set forth in Counts One through Eighty-Eight hereof: On or about  
16 February 3, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
17 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
18 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
19 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
20 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
21 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2008.

22  
23 **COUNT NINETY**

24 For a further and separate cause of action, being a different offense from but connected in  
25 its commission as the charges set forth in Counts One through Eighty-Nine hereof: On or about  
26 May 1 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
27 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
28 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an

1 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
2 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
3 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2009.

4  
5 **COUNT NINETY-ONE**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through Ninety hereof: On or about August  
8 1, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS WITHHELD  
9 FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a felony, was  
10 committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer,  
11 willfully and unlawfully fail to, or was financially unable to pay over Disability Insurance  
12 deductions which had been knowingly withheld from remuneration paid to his workers pursuant  
13 to Division 1 of the Unemployment Insurance Code for the second quarter of 2009.

14  
15 **COUNT NINETY-TWO**

16 For a further and separate cause of action, being a different offense from but connected in  
17 its commission as the charges set forth in Counts One through Ninety-One hereof: On or about  
18 November 3, 2009, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
19 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
20 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
21 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
22 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
23 pursuant to Division 1 of the Unemployment Insurance Code for the third quarter of 2009.

24  
25 **COUNT NINETY-THREE**

26 For a further and separate cause of action, being a different offense from but connected in  
27 its commission as the charges set forth in Counts One through Ninety-Two hereof: On or about  
28 February 3, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,

1 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
2 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
3 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
4 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
5 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
6 over personal income taxes withheld from employee wages for the fourth quarter of 2008.

7  
8 **COUNT NINETY-FOUR**

9 For a further and separate cause of action, being a different offense from but connected in  
10 its commission as the charges set forth in Counts One through Ninety-Three hereof: On or about  
11 May 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
12 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
13 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
14 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
15 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
16 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
17 over personal income taxes withheld from employee wages for the first quarter of 2009.

18  
19 **COUNT NINETY-FIVE**

20 For a further and separate cause of action, being a different offense from but connected in  
21 its commission as the charges set forth in Counts One through Ninety-Four hereof: On or about  
22 August 1, 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
23 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
24 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
25 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
26 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
27 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
28 over personal income taxes withheld from employee wages for the second quarter of 2009.

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**COUNT NINETY-SIX**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Ninety-Five hereof: On or about November 23 2009, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment Insurance Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay over personal income taxes withheld from employee wages for the third quarter of 2009.

**KOBRA CULINARY CONCEPTS (Counts Ninety-Seven through One Hundred Five)**

**COUNT NINETY-SEVEN**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Ninety-Six hereof: On or about February 2, 2010, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2009.

**COUNT NINETY-EIGHT**

For a further and separate cause of action, being a different offense from but connected in its commission as the charges set forth in Counts One through Ninety-Seven hereof: On or about May 3, 2010, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by

1 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
2 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
3 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
4 for the first quarter of 2010.

5  
6 **COUNT NINETY-NINE**

7 For a further and separate cause of action, being a different offense from but connected in  
8 its commission as the charges set forth in Counts One through Ninety-Eight hereof: On or about  
9 August 3, 2010, in the County of Placer, the crime of NONPAYMENT OF CONTRIBUTIONS  
10 DUE, in violation of Unemployment Insurance Code section 2108, a felony, was committed by  
11 ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an employer, willfully and  
12 unlawfully fail or refuse to make contributions, to wit: Unemployment Insurance and  
13 Employment Training Tax required pursuant to Division 1 of the Unemployment Insurance Code  
14 for the second quarter of 2010.

15  
16 **COUNT ONE HUNDRED**

17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through Ninety-Nine hereof: On or about  
19 February 2, 2010, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
20 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
21 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
22 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
23 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
24 pursuant to Division 1 of the Unemployment Insurance Code for the fourth quarter of 2009.

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1 **COUNT ONE HUNDRED ONE**

2 For a further and separate cause of action, being a different offense from but connected in  
3 its commission as the charges set forth in Counts One through One Hundred hereof: On or about  
4 May 3, 2010, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
5 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
6 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
7 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
8 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
9 pursuant to Division 1 of the Unemployment Insurance Code for the first quarter of 2010.

10  
11 **COUNT ONE HUNDRED TWO**

12 For a further and separate cause of action, being a different offense from but connected in  
13 its commission as the charges set forth in Counts One through One Hundred One hereof: On or  
14 about August 3, 2010, in the County of Placer, the crime of FAILURE TO PAY DEDUCTIONS  
15 WITHHELD FROM WORKERS, in violation of Unemployment Insurance Code section 2110, a  
16 felony, was committed by ABOLGHASSEM "ABE" ALIZADEH who did, as an officer of an  
17 employer, willfully and unlawfully fail to, or was financially unable to pay over Disability  
18 Insurance deductions which had been knowingly withheld from remuneration paid to his workers  
19 pursuant to Division 1 of the Unemployment Insurance Code for the second quarter of 2010.

20  
21 **COUNT ONE HUNDRED THREE**

22 For a further and separate cause of action, being a different offense from but connected in  
23 its commission as the charges set forth in Counts One through One Hundred Two hereof: On or  
24 about February 2, 2010, in the County of Placer, the crime of WILLFUL FAILURE TO  
25 COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of  
26 Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM  
27 "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment  
28 Insurance Code to collect, account for, and pay over any tax or amount required to be withheld,

1 did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit:  
2 failed to pay over personal income taxes withheld from employee wages for the fourth quarter of  
3 2009.

4  
5 **COUNT ONE HUNDRED FOUR**

6 For a further and separate cause of action, being a different offense from but connected in  
7 its commission as the charges set forth in Counts One through One Hundred Three hereof: On or  
8 about May 3, 2010, in the County of Placer, the crime of WILLFUL FAILURE TO COLLECT,  
9 TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of Unemployment  
10 Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM "ABE"  
11 ALIZADEH who as an officer of an employer was required by the Unemployment Insurance  
12 Code to collect, account for, and pay over any tax or amount required to be withheld, did willfully  
13 and unlawfully fail to collect or truthfully account for and pay over the tax, to wit: failed to pay  
14 over personal income taxes withheld from employee wages for the first quarter of 2010.

15  
16 **COUNT ONE HUNDRED FIVE**

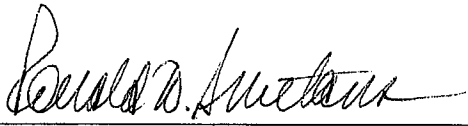
17 For a further and separate cause of action, being a different offense from but connected in  
18 its commission as the charges set forth in Counts One through One Hundred Four hereof: On or  
19 about August 3, 2010, in the County of Placer, the crime of WILLFUL FAILURE TO  
20 COLLECT, TRUTHFULLY ACCOUNT FOR OR PAY OVER TAX, in violation of  
21 Unemployment Insurance Code section 2118.5, a felony, was committed by ABOLGHASSEM  
22 "ABE" ALIZADEH who as an officer of an employer was required by the Unemployment  
23 Insurance Code to collect, account for, and pay over any tax or amount required to be withheld,  
24 did willfully and unlawfully fail to collect or truthfully account for and pay over the tax, to wit:  
25 failed to pay over personal income taxes withheld from employee wages for the second quarter of  
26 2010.

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1 I declare under penalty of perjury that the foregoing is true and correct. Executed on  
2 January 20, 2011, at Roseville, Placer County, California.

3  
4 KAMALA D. HARRIS  
5 Attorney General of California

6  
7 By:   
8 RONALD D. SMETANA  
9 Senior Assistant Attorney General

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12 **NOTICE.**

13  
14 **PLEASE TAKE NOTICE THAT COUNSEL FOR THE PEOPLE HEREBY MAKE**  
15 **AN INFORMAL DEMAND FOR DISCOVERY (PURSUANT TO PENAL CODE**  
16 **SECTION 1054.3) WITHIN FIFTEEN DAYS.**