

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA

v.

MANISH KUMAR

Defendant

No. 21-cr-10157-MLW

GOVERNMENT’S REPLY TO DEFENDANT’S SENTENCING MEMORANDUM

The United States respectfully submits this reply to the defendant’s sentencing memorandum (ECF 96).

A. The Defendant Is Accountable For All Of His Drug Sales

The defendant questions whether the drug sales in the spreadsheets he kept as the operator of an illegal pharmacy can be attributed to him. As a matter of commonsense, Kumar kept those records because they relate to the drug business he was running, and they should be counted as relevant conduct under USSG § 1B.1.3. The defendant admits that he was “part-owner” of a business that sold and shipped prescription drugs, including controlled substances, from India and Singapore to customers in the United States. Def.’s Mem. at 1; *see also* Ex. A. He also admits that the information about the drug sales that has been presented to this Court comes *entirely* from the defendant’s devices and accounts. Def.’s Mem. at 5.

What the defendant refers to as a “hodgepodge of spreadsheets” comprises thousands of sheets that Kumar kept and stored in his email accounts, including in accounts dedicated to drug-dealing, *e.g.*, his “Franky Knuckle” and “Carl Coxx” accounts. The spreadsheets’ names often incorporate the defendant’s name, *e.g.*, “Manish Delhi.xlsx.” They are often attachments to emails

between Kumar and his drug suppliers. *See, e.g.*, Exs. B and E, emails that attach sales sheets.¹ In his sentencing memorandum, the defendant references the sheet, “Trama & Soma Shipping.” *See* Def.’s Mem. at 5 n.3; *see also* Exs. M and M.1, attached. Kumar attached that spreadsheet to an email he sent to his Indian drug shipper on January 10, 2018, instructing her, “[D]o the shipping & I have mention US-US SHIPPING so kindly ship that from US-US.” The spreadsheet itself comprises 33 orders for drugs, including 1,520 prescription erectile dysfunction pills, 200 Schedule II opioid pills, 200 Schedule IV sedative pills, and 4,130 Schedule IV opioid pills.

The defendant is correct that many of the spreadsheets he kept as business records do not contain the sales prices paid by his customers. In “Trama & Soma Shipping” (Ex. M.1), Kumar did not give his drug supplier a record of how much Kumar charged his customers; however, the exhibit clearly demonstrates that Kumar caused the shipments.

The lack of pricing data for all of Kumar’s drug sales led the government to use a low nominal price of \$1 per pill, in estimating the street value of the drugs. Using this model, Exhibit M.1, for example, accounts for about \$6,202 in drug sales. There is clear evidence that Kumar often charged more per pill. *See, e.g.*, Exs. N and N.1, attached. For example, Exhibit N.1 is a one-page extract from a sales file that Kumar sent to himself on May 22, 2018. The full sheet contains about 4,000 sales. Taking the first three sales, the prices per pill were \$2.75 (“Cialis”), \$1.38 (“Viagra), and \$1.27 (“Viagra” / “Cialis”); similarly, there were six sales of “Viagra” for \$1.62 per pill.

It is reasonable for the Court to find by preponderance that the records of drug sales kept by the defendant in the course of owning and operating an illegal off-shore pharmacy relate to the

¹ The government’s exhibits are A through P. A through L are attached to its sentencing memorandum, and M through P are attached to his reply. The designates attachments with a decimal, *e.g.*, “M.1.”

drugs he sold in that criminal enterprise. Similarly, it is appropriate for the Court to use the government's nominal pricing of the sales, which although almost certainly underestimating the scope of the defendant's business, nevertheless provides a reasonable basis to approximate sales values for the purpose of calculating the offense level. *See* USSG § 2B1.1, Application Note 3(C).

B. The Fraud Guideline Properly Applies

All of the drugs in this case are misbranded, many are unapproved by the United States Food and Drug Administration ("FDA"), and all were illegally shipped into the United States in a manner designed to evade detection by United States authorities.² Under First Circuit precedent, this is enough to justify the use of USSG § 2B1.1, pursuant to the cross-references at USSG §§ 2N2.1(c)(1) and 2T3.1(c)(1). *See United States v. Orrego-Martinez*, 575 F.3d 1, 6 (1st Cir. 2009) ("[E]vidence of defendant's intent to deceive U.S. Customs provides an adequate foundation for invoking § 333(a)(2)'s felony provision."); *see also United States v. Dessart*, 823 F.3d 395, 403 (7th Cir. 2016) ("[T]he consensus among the circuits is that § 333(a)(2) applies if the defendant intended to deceive either consumers or the FDA or both.").

The "hodgepodge of spreadsheets" does not contain prescriptions. Prescription drugs sold without a prescription are misbranded, whether or not they are controlled substances. *See United States v. Goldberg*, 538 F.3d 280, 288 (3d Cir. 2008) ("Misbranding does encompass dispensing these drugs without a prescription." (citing 21 U.S.C. § 353(b)(1)); *United States v. Arlen*, 947 F.2d 139, 141 n.2 (5th Cir. 1991) ("Any prescription drug that is dispensed without a prescription is deemed 'misbranded' as a matter of law.").

² United States Customs' efforts to stop the flow of misbranded drugs are a matter of public record. *See, e.g.*, <https://www.cbp.gov/newsroom/local-media-release/cbp-cincinnati-seizes-757000-worth-viagra-cialis-levitra>; <https://www.cbp.gov/newsroom/local-media-release/more-13m-unapproved-viagra-pills-seized-louisville>; <https://www.cbp.gov/newsroom/local-media-release/40000-unapproved-prescription-pills-stopped-cbp-officers-minnesota>.

Incredibly, the defendant tries to blame his customers for the lack of prescriptions. *See* Def’s Mem. at 1. In fact, Kumar marketed drugs with no concern for the existence of patient prescriptions, and his agents routinely made false and misleading statements to customers about the drugs that he sold.

For example, Exhibits O, O.1, O.2, O.3, O.4, and O.5 comprise an email from one of Kumar’s subordinates to him, attaching recordings of sales calls. All were cold-calls to customers. Many of the customers were not initially interested in buying and ended up buying only after a sales pitch. None of the calls includes a reference to a prescription. Many of the calls reference “US Pharmacy,” but inform the buyers that the charge will be from a different entity (*e.g.*, “All Herbal”), further indicating the intent of the conspirators to hide the nature of their business.

Exhibit O.1: The salesperson told the customer that he was “Nathan Walker” calling from “US Pharmacy.” The customer complained that he did not want calls from a pharmacy and that he did not need pills. The salesperson falsely told the customer that “US Pharmacy” had a “license from the United States.” Ultimately, the customer bought 180 pills of “Cialis” for \$120 (including shipping). According to shipping records, the customer actually received “Vidalista.” *See* Ex. P.1, Extract from “Manish Account Statement,” attached, at ID MAN2207187, on July 22, 2016.³ “Vidalista” is a generic form of tadalafil made by Centurion Laboratories Pvt. Ltd., which does not have an FDA-approved drug application for tadalafil allowing it to sell the drug in the United States.⁴ At the end of the call, the customer also asked if “US Pharmacy” could supply the Schedule IV drug, clonazepam; the salesperson said it could.

³ Also attached is Exhibit P, which is the email from Kumar’s shipper to him with the shipping records attached. Exhibit P.1, the attachment, contains thousands of transactions.

⁴ *See* “tadalafil” at <https://www.accessdata.fda.gov/scripts/cder/daf/index.cfm>; *see also* FDA Warning Letter to Centurion Laboratories Private Limited, May 4, 2019, informing the company

Exhibit O.2: The salesperson offered to sell “Viagra” pills in various strengths, but the customer was not interested initially. Ultimately, the customer bought 200 pills for \$120 (including shipping). The salesperson said that the package would be discreet and come through the United States Mail and that no one would know what it was. Kumar’s shipping records show that the customer did not receive “Viagra,” but “Cenforce,” also made by Centurion Laboratories Pvt. Ltd., which also does not have an FDA-approved drug application for sildenafil allowing it to sell the drug in the United States.⁵ See Ex. P.1 at ID MAN2207189, on July 22, 2016.

Exhibit O.3: The salesperson called the customer to inquire about a prior purchase of “Viagra” and “Cialis,” but the customer did not recall any such purchase. Instead, the customer asked about a pain pill that the salesperson did not recognize. He then suggested the Schedule IV opioid, tramadol, and asked the customer how many pills she wanted. Ultimately, the customer bought 100 pills of 100 mg tramadol for \$150; the salesperson assured the customer that the pills were “FDA approved” and recommended by the “World Health Organization,” and he stated, “I bet they will definitely work on you.” At the end of the call, the salesperson told the customer that the credit card charge could be “All Herbal Distributers,” among others. Kumar’s shipping records show that the customer actually received “Top Tram,” which is not legal for sale in the United States, with or without a prescription.⁶ See Ex. P.1 at ID MAN2207179, on July 22, 2016.

that is products were adulterated, <https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/centurion-laboratories-private-limited-571255-05042019>.

⁵ See “sildenafil citrate” at <https://www.accessdata.fda.gov/scripts/cder/daf/index.cfm>.

⁶ See FDA Warning Letter to JCM Dropship, Sept. 6, 2019, <https://www.fda.gov/inspections-compliance-enforcement-and-criminal-investigations/warning-letters/jcm-dropship-09062019#:~:text=FDA-approved%20tramadol%20bears%20a%20boxed%20warning%2C%20commonly%20referred,ri sk%20of%20serious%20or%20even%20life-threatening%20adverse%20effects>.

Exhibit O.4: The salesperson said that he was calling from “US Pharmacy,” and the customer responded that he did not want any medication. The salesperson persisted. He told the customer that the drug would be the same that he would get from his doctor. He then offered “blue Viagra” or “yellow Cialis.” The salesperson said that the pills were approved by the FDA. The customer complained that last time the pills were not good. The customer tried to get off the call because he said he was driving. The salesperson persisted. Ultimately, the customer ended up buying 60 pills of “Viagra” and 10 pills of “Cialis” for \$100. Kumar’s shipping records show that the customer actually got 60 pills of “Eriacta.” *See* Ex. P.1 at ID MAN2207177, on July 22, 2016. According to publicly available sources, Ranbaxy Laboratories Ltd. makes Eriacta, but that company does not have approval from the FDA for that formulation of sildenafil.⁷

Exhibit O.5: The salesperson told the customer that he previously sold him “Viagra” for \$1.03 per pill, but that as a one-time special offer, he could have 170 pills for \$150 (with shipping), including 20 pills of the “higher dosage just to try.” The customer agreed. The salesperson’s manager then joined the call and upped the order to 600 pills for \$300. Kumar’s shipping records show that the customer actually bought Cenforce, which as noted above, is not legal for sale in the United States. *See* Ex. P.1 at ID MAN2207164, on July 22, 2016.

This is just a small sample of sales calls. They contain false statements about the drugs and about their FDA approval status. The calls show that the defendant’s business pushed pills without respect for medical need. These sales tactics involved fraud on the customer and fraud on the United States because they resulted in the distribution of prescription drugs and of controlled substances in a manner that thwarts the functions of the FDA, the Drug Enforcement Agency, and United States Customs. *Cf. United States v. Carter*, 15 F.4th 26, 30 (1st Cir. 2021).

⁷ *See* “sildenafil citrate” at <https://www.accessdata.fda.gov/scripts/cder/daf/index.cfm>.

Simply put, the illegal importation of misbranded drugs in this case “involved fraud” for the purposes of following the cross reference at USSG § 2N2.1(c)(1) to USSG § 2B1.1.

C. Kumar’s Fraud Convictions Should Not Reduce His Sentence

The defendant argues that the Court should impose a lower sentence because he has already been prosecuted for wire fraud and aggravated identity theft. Those charges had nothing to do with the substance of the charges in this case. The overlap referenced by the defendant is simply that he stole his pharmaceutical customers’ identities to commit credit card fraud. Beyond that, Kumar’s conduct in this case is distinct from the offense conduct in the Rhode Island case.

This case exists because Kumar wanted to carry on in his illegal drug business. Kumar has admitted to lying to federal officers about his involvement in the distribution of controlled substances. The purpose of that lie was obviously to try to protect the continued operation of MiHu and to escape prosecution. He told those lies while in custody and purportedly cooperating with the United States. The defendant had every opportunity to come clean, and he chose not to resolve this case pre-indictment, while his case in Rhode Island was pending.

Moreover, the defendant’s purely equitable argument about his criminal history category falls flat. The government’s recommended sentence here falls within the guidelines for the charged offense for an offender in Criminal History Category I.

D. A Guideline Sentence Would Not Create An Unwarranted Sentencing Disparity

As the defendant correctly notes, guideline sentences provide a way to avoid unwarranted disparities in sentencing, as required by 18 U.S.C. § 3553. *See United States v. Pierre*, 484 F.3d 75, 90 n.7 (1st Cir. 2007). The defendant suggests that the Court should vary from the guidelines to avoid a sentence out of proportion to other somewhat defendants. The challenge, as the defendant recognizes, is finding cases that can be compared “apples to apples,” with similar

conduct and applicable guidelines. It is hard. To illustrate, the government cites three cases that demonstrate the diversity of possible sentences with defendants who engaged in similar conduct.

Defendant Jason Bradley pleaded guilty to smuggling a Schedule I drug (a-PVP) into the United States, in violation of 18 U.S.C. § 545, and to entry of goods by means of false statements, in violation of 18 U.S.C. § 542. He had a plea agreement, under Federal Rule of Criminal Procedure 11(c)(1)(C), that provided for a sentence of 60 to 120 months. According to the sentencing court, the government calculated the guidelines at 188 to 235 months. The court agreed that the offense level was properly calculated under USSG § 2D.1.1, pursuant to the cross-reference in USSG § 2T3.1. *United States v. Bradley*, No. 3:16-cr-50008, 2022 U.S. Dist. LEXIS 2780, at *3 (W.D. Va. Jan. 5, 2022). The district court sentenced the defendant to 72 months of incarceration. *See* Judgment (ECF 963), *United States v. Bradley*, No. 16-cr-50008 (W.D. Va.).

Defendant Howard Head pleaded guilty to conspiracy to smuggle prescription erectile dysfunction drugs into the United States. According to the sentencing memorandum filed by the government, the case involved a loss amount of \$40,000 to \$95,000 and the shipment of 17,250 pills of sildenafil, tadalafil, and carisoprodol (200 pills). *See* Gov't's Sent. Mem. at 3 and 5 (ECF 25), *United States v. Head*, No. 20-cr-00016 (E.D. Ken.). The PSR calculated an offense level of 13. *See* Def.'s Sent Mem. at 6, *Head*, No. 20-cr-00016. The district court sentenced Head to one year and one day of incarceration, a low-guidelines sentence. *See* Judgment (ECF 29), *United States v. Head*, No. 20-cr-00016 (E.D. Ken.).

Defendant Faye Al-Jabri pleaded guilty to conspiracy to smuggle prescription drugs into the United States and to violate other statutes related to misbranded or counterfeit drugs, including trademark infringement. The case involved 26,700 pills. *See* Trans. Sent. Hr'g, July 17, 2014, at 21 (ECF 125), *United States v. Khattab*, No. 12-cr-514 (S.D. Tex.). The Court calculated a loss

of \$453,900 by multiplying the pill count by the wholesale price of bona fide, FDA-approved Viagra. *Id.* at 24. The sentencing court calculated the guidelines under USSG § 2B5.3 (criminal trademark infringement) and determined that the defendant’s offense level was 21. *Id.* at 78. The district court sentenced the defendant to 41 months of incarceration. *Id.* at 94. The judge explained, “The number of transactions for this -- for Viagra that you engaged in were very, very substantial. Whether it's 30,000 or 25 or 27,000 pills, it was an enormous number of pills. You were a major player. And so I think that this punishment, this crime was very serious and does need some substantial punishment.” *Id.* at 93.⁸

In short, the examples above show a variety of outcomes, including a downward departure under a C-plea, a low guideline sentence, and a mid-guideline sentence.

This case involves a long term drug smuggling business that shipped millions of pills into the United States—far more than in the cases described above—and generated millions in revenue. It proceeded through mass-marketing, through deceptive sales practices, and by thwarting the administration of United States government agencies that exist to protect public health. The defendant, Manish Kumar, merits just punishment.

Respectfully submitted,

RACHAEL S. ROLLINS
United States Attorney

By: /s/Kriss Basil
Kriss Basil
Assistant United States Attorney

⁸ In sentencing, the district court also discussed *United States v. Hucks*, No. 11-326, 2013 U.S. Dist. LEXIS 24064, (E.D. Pa. Feb. 20, 2013). In *Hucks*, the defendant was convicted of mail fraud and of smuggling, in violation of 18 U.S.C. §§ 1341 and 545, respectively, with respect to 13,228 of counterfeit Cialis and Viagra imported from China. The court calculated retail price of \$312,296 and an offense level of 22, using USSG § 2B5.3. *Id.* at *9 (E.D. Pa. Feb. 20, 2013). The court departed downward and imposed a sentence of 33 months of incarceration. *See* Judgment (ECF 65), *United States v. Hucks*, No. 11-cr-326 (E.D. Pa.).

CERTIFICATE OF SERVICE

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing (NEF) and paper copies will be sent to those indicated as non-registered participants.

/s/Kriss Basil

Kriss Basil

Assistant United States Attorney

Date: January 11, 2023

EXHIBIT M

EXHIBIT M

From: franky Nuckle <[REDACTED]@gmail.com>

To: [REDACTED]@gmail.com

Subject: Trama & Soma shipping

Date: Wed, 10 Jan 2018 23:32:25 +0530

Attachments: TRAMA_&_SOMA_SHIPPING.xlsx

Hi,

pfa & do the shipping &

I have mention US-US SHIPPING so kindly ship that from US-US.

#810739.1

EXHIBIT M.1

EXHIBIT M.1

NAME	ADDRESS	PRODUCT
[REDACTED]	LUFKIN TX 75901	TRAMADOL 100 MG 320 PILLS
[REDACTED]	ELLETTSVILLE IN 47429	TRAMADOL 100 MG 400 PILLS
[REDACTED]	FREMONT IN 46737	TRAMADOL 100 MG 90 PILLS
[REDACTED]	JAMAICA NY 11436	TAPENTADOL 100 MG 200 PILLS
[REDACTED]	JAMAICA NY 11436	TRAMADOL 100 MG 200 PILLS
[REDACTED]	LANCASTER PA 17604	TRAMADOL 50 MG 300 PILLS
[REDACTED]	JERSEY CITY NJ 07304	TRAMADOL 225 MG 400 PILLS
[REDACTED]	CLOUDCROFT NM 88317	SOMA 350 MG 200 PILLS
[REDACTED]	PARAMOUNT CA 90723	TRAMADOL 100 MG 700 PILLS
[REDACTED]	SHERMAN TX 75090	TRAMADOL 100 MG 400 PILLS
[REDACTED]	LUBBOCK TX 79423	TRAMADOL 200 MG 300 PILLS
[REDACTED]	OVIDO FL 32765	TRAMADOL 50 MG 150 PILLS
[REDACTED]	CHELAN WA 98816	TRAMADOL 100 MG 500 PILLS
[REDACTED]	CINCINNATI OH 45224	TRAMADOL 100 MG 200 PILLS
[REDACTED]	SEVEN HILLS OH 44131	TRAMADOL 100 MG 150 PILLS
[REDACTED]	WESTMINSTER CO 80031	TRAMADOL 100 MG 450 PILLS
[REDACTED]	ROBERSON VILLE NC 27871	VIAGRA 200 MG 1200 PILLS
[REDACTED]	ROBERSON VILLE NC 27871	CIALIS 60 MG 800 PILLS
[REDACTED]	VELVA ND 58790	TRAMADOL 50 MG 100 PILLS
[REDACTED]	VENICE FL 34293	TRAMADOL 100 MG 180 PILLS
[REDACTED]	POWDER SPRINGS GA 30127	TRAMADOL 100 MG 200 PILLS
[REDACTED]	HONOLULU HI 96826	TRAMADOL 200 MG 270 PILLS
[REDACTED]	AURORA CO 80013	TRAMADOL 100 MG 300 PILLS
[REDACTED]	MILTON NY 12547	TRAMADOL 225 MG 500 PILLS
[REDACTED]	MILTON NY 12547	VIAGRA 200 MG 180 PILLS
[REDACTED]	LAKE WALES FL 33859	TRAMADOL 100 MG 820 PILLS
[REDACTED]	WINNEMUCCA NV 89445	VIAGRA 100 MG 30 PILLS
[REDACTED]	AGUNA BEACH CA 92651	VIAGRA 100 MG 50 PILLS
[REDACTED]	WYOMING PA 18644	TRAMADOL 100 MG 500 PILLS
[REDACTED]	UNION CITY NJ 07087	TRAMADOL 100 MG 180 PILLS
[REDACTED]	DECATUR IL 62526	TRAMADOL 225 MG 300 PILLS
[REDACTED]	HYANNIS MA 02601	TRAMADOL 100 MG 600 PILLS

US-US SHIPPING

[REDACTED] NY 14845 TRAMADOL 50 MG 180 PILLS WITHIN US

EXHIBIT N

EXHIBIT N

From: manish kumar <[REDACTED]@hotmail.com>

To: maniesh kumar <[REDACTED]@outlook.com>

Subject: DDS

Date: Tue, 22 May 2018 16:17:18 +0000

Attachments: DATAFILE.xlsx; DATAFILE2.xlsx

EXHIBIT N.1

EXHIBIT N.1

DALLAS	TX	40 CIALIS 40MG	\$110
BURLINGTON	NC	50VIAGRA 100MG	\$125
LAS VEGAS	NV	40VIAGRA 100MG 50CIALIS 20MG	\$115
BROOKLYN	NY	50VIAGRA 100MG	\$125
LAURINBURG	NC	50 VIAGRA 100MG 20 CIALIS 20MG	\$100.00
SYRACUSE	NY	50VIAGRA 100MG	\$135
LAND O LAKES	FL	50 VIAGRA 100MG	\$125.00
ARLINGTON	WA	40 VIAGRA 100MG 40 CIALIS 20MG	\$125.00
LYLE	WA	50VIAGRA 100MG	\$130.00
WINESVILLE	GA	50VIAGRA 100MG	\$130.00
NEW HAMPTON	IA	50VIAGRA 100MG	\$130.00
CENTRAL VALLEY	NY	50VIAGRA 100MG	\$130.00
HILLSBORO	OK	50VIAGRA 100MG	\$130.00
DETROIT	MI	50VIAGRA 100MG	\$130.00
OROVIA	TN	50VIAGRA 100MG 20CIALIS 20MG	\$130.00
SAN ANTONIO	TX	50VIAGRA 100MG	\$125.00
WARRICK	IN	50VIAGRA 100MG	\$130.00
MCKEAN/OWN	MD	50VIAGRA 100MG	\$130.00
GARLAND	TX	40 VIAGRA 100mg + 40 CIALIS 20mg	\$125.00
RANCHO CUCAMONGA	CA	50 CIALIS 20mg	\$125.00
WEST COVINA	CA	50 CIALIS 20mg	\$125.00
WINDSOR MILL	MD	50 Viagra 100mg	\$130
NASHVILLE	TN	50V 100mg 50C 20mg	\$150
WEST CHESTER	OH	100V 150mg light blue	\$170
JOLIET	IL	100V 100mg	\$150
NAPERVILLE	IL	50V 100mg 50C 20mg	\$150
NEWARK VALLEY	NY	100 VIAGRA 100MG	\$150
NORTH LITTLE ROCK	AR	110 VIAGRA 100MG	\$150
JACKSONVILLE	FL	50 VIAGRA 100MG & 50 CIALIS 20MG	\$120
CHANDLER	AZ	50 viagra 100mg	\$130
HOLLY	MI	50 viagra 100mg	\$125.00
WEST HAVEN	CT	50 viagra 100mg	\$125.00
Visa	CA	50 viagra 100mg	\$115.00
panama city	FL	100 viagra 100mg	\$150.00
GRANTS PASS	OR	50 VIAGRA 100MG	\$140.00
CHANDLER	AZ	100 cialis 20mg	\$125.00
Scottsdale	AZ	40 viagra 100mg 40 cialis 20mg	\$125.00
WHITE CASTLE	LA	50 ca is 20mg	\$125
MIAMI	FL	50VIAGRA 100MG	\$150
LONG BRANCH	NJ	50VIAGRA 100MG	\$150
SAN TAN VALLEY	AZ	50VIAGRA 100MG	\$150
GARLAND	TX	50VIAGRA 100MG	\$150
FLORIDA	TX	50VIAGRA 100MG	\$150
DETROIT	MI	70VIAGRA 100MG 20CIALIS 20MG	\$130
AUSTIN	TX	40 VIAGRA 100MG 40 CIALIS 20MG	\$125.00
MONROE	LA	50 VIAGRA 100MG	\$125.00
WARRINGTON	TX	40 VIAGRA 100MG 40 CIALIS 20MG	\$125.00
BENTON	MA	50 VIAGRA 100MG	\$115.00
USHER LAND	IL	50VIAGRA 100MG 40CIALIS 20MG	\$130.00
WALKERLAND	TX	50VIAGRA 100MG	\$130.00
STATESVILLE	NC	50VIAGRA 100MG	\$130.00
BLOOMINGTON	IN	50VIAGRA 100MG	\$130.00
BELLEFONTAINE	OH	50VIAGRA 100MG	\$130.00
HOMESTEAD	PA	50VIAGRA 100MG	\$130.00
OSWEGO	NY	50VIAGRA 100MG 40CIALIS 20MG	\$125.00
LANSHURY	CT	50VIAGRA 100MG	\$125.00
SPANAWAY	WA	50VIAGRA 100MG 40CIALIS 20MG	\$125.00
LA PLACE	LA	50VIAGRA 100mg + 40 CIALIS 20mg	\$125.00
CONYERS	GA	50VIAGRA 100MG	\$125.00
CARROLLTON	GA	50V male 100mg 10V female 100mg	\$125.00
BALTIMORE	MD	50V 100mg 20C 20mg	\$140
KENNESAW	GA	50V 100mg 50C Soft gel 20mg	\$150
TROY	AL	100C 20mg	\$140
LAYTONA BEACH	FL	110V 100mg	\$150
YONKERS	NY	50 CIALIS 20MG	\$130
MURFREESBORO	TN	100 VIAGRA 100MG	\$150
DAYVILLE	CT	50 VIAGRA 100MG	\$130
TALBOTT	TN	100 cialis 20mg	\$160
MIAMI BEACH	FL	70viagra 100mg	\$125.00
Little rock	TX	40 viagra 100mg 40 cialis 20mg	\$125.00
SAN ANTONIO	TX	50 viagra 100mg	\$125.00
PALM SPRINGS	FL	50VIAGRA 100MG	\$115
MIDLOTHIAN	IL	50VIAGRA 100MG 50CIALIS 20MG	\$130
MINNEAPOLIS	MN	50VIAGRA 100MG	\$135
WEST WOOD HILLS	KS	40 VIAGRA 100MG 40 CIALIS 20MG	\$125.00
EAST WINDSOR	NY	50 VIAGRA 100MG	\$100.00
TUCSON	AZ	50 VIAGRA 100MG	\$125.00
ROCK HILL	SC	50 VIAGRA 100MG	\$110.00
NIAGARA FALLS	NY	50 VIAGRA 100MG 30 CIALIS 20MG	\$125.00
SELMA	AL		

EXHIBIT O

EXHIBIT O

From: [REDACTED]@yahoo.in>

To: manish kumar <[REDACTED]@hotmail.com>

Subject: Fwd: SALE FILE 19TH JULY 2016 ALL HERBS RECORDING

Date: Thu, 21 Jul 2016 11:37:42 +0530

Attachments: 20TH_JULY_SALE_FILE_RECORDING.rar

HI SIR,

SALE FILE 20th JULY 2016 ALL HERBS RECORDING

#886422.1

EXHIBITS O.1, O.2, O.3, O.4, and O.5

Audio Files contained in the attachment to Exhibit O, "20th_July_Sale_File_Recording.rar."

EXHIBIT P

EXHIBIT P

From: [REDACTED]@gmail.com>

To: manish kumar <[REDACTED]@hotmail.com>

Subject: STATEMENT

Date: Fri, 16 Dec 2016 13:18:51 +0530

Attachments: Manish_Account_Statement.xlsx

Hi Sir,

Please find the attached statement for your reference

Balance amount is **Negative Rs. 36662.97**

--

Regards,

[REDACTED]

EXHIBIT P.1

EXHIBIT P.1

MAN2207172	A0068 Eriacta	150	LN4029745615G
MAN2207173	A0005 Cenforce 200mg	200	LN4029745588G
	A0023 Vidalista 40mg	200	
	A0020 Vidalista 60mg	100	
MAN2207176	A0091 Top Tram 100	400	LN4029745445G
MAN2207177	A0068 Eriacta	60	LN4029745535G
	A0060 Tadacip	10	
	A0091 Top Tram 100	100	LN4029745275G
MAN2207179	A0003 Cenforce 100mg	80	LN4029745135G
MAN2207180	A0017 Vidalista 10mg	120	
	A0018 Vidalista 20mg	150	
	A0004 Cenforce 150mg	220	LN4029722795G
MAN2207183	A0016 Vidalista 5mg	200	LN4029745005G
MAN2207184	A0018 Vidalista 20mg	120	
	A0003 Cenforce 100mg	180	
	A0018 Vidalista 20mg	180	LN4029744955G
MAN2207187	UTEROL/SALBUTAMOL 100 mg	4	EM108067363IN
MAN2207188	A0004 Cenforce 150mg	100	LN4029722825G
MAN2207189	A0005 Cenforce 200mg	100	
	A0012 Vilitra 20mg	40	LN4029722965G
MAN2207191	A0018 Vidalista 20mg	400	LN4029744875G
MAN2207192	A0023 Vidalista 40mg	250	
	A0003 Cenforce 100mg	35	
	A0012 Vilitra 20mg	35	
MAN2207196	A0018 Vidalista 20mg	400	LN4029744735G
	A0023 Vidalista 40mg	100	
	A0020 Vidalista 60mg	100	
MAN2207199	A0023 Vidalista 40mg	50	LN4029744605G
MAN2207200	A0004 Cenforce 150mg	30	LN4029723055G
MAN2207201	A0003 Cenforce 100mg	50	LN4029744565G
23.07.2016			
MAN23071601	A0003 Cenforce 100mg	200	LN4029768715G
	A0004 Cenforce 150mg	100	
	A0018 Vidalista 20mg	50	
	A0020 Vidalista 60mg	100	LN4029768685G
	A0004 Cenforce 150mg	170	
	A0005 Cenforce 200mg	100	
	A0023 Vidalista 40mg	30	
	A0018 Vidalista 20mg	80	LN4029768545G
MAN23071608	A0003 Cenforce 100mg	50	LN4029768455G
MAN23071609	A0018 Vidalista 20mg	50	
	A0018 Vidalista 20mg	50	
MAN23071611	A0003 Cenforce 100mg	150	LN4029768575G
	A0004 Cenforce 150mg	150	
	A0012 Vilitra 20mg	70	LN4029786255G
MAN23071613	A0013 Vilitra 40mg	70	
	A0029 Vilitra 60mg	60	
MAN23071616	A0029 Vilitra 60mg	200	LN4029768235G
MAN23071617	A0003 Cenforce 100mg	85	LN4029768105G
	A0012 Vilitra 20mg	85	
MAN23071619	A0040 Tadaga Jelly	200	LN4029768065G
MAN23071620	A0003 Cenforce 100mg	250	LN4029767975G
	A0004 Cenforce 150mg	50	
MAN23071622	A0017 Vidalista 10mg	45	LN4029767835G
MAN23071623	A0023 Vidalista 40mg	200	LN4029767705G
	A0020 Vidalista 60mg	200	
MAN23071625	A0068 Eriacta	125	LN4029767665G
	A0060 Tadacip	75	
	A0003 Cenforce 100mg	200	LN4029767525G
MAN23071627	A0018 Vidalista 20mg	50	
MAN23071629	A0060 Tadacip	225	LN4029767495G
MAN23071630	A0020 Vidalista 60mg	180	LN4029767355G
	A0005 Cenforce 200mg	180	
MAN23071632	A0023 Vidalista 40mg	350	LN4029767215G