

1 CIVIL TAX LIABILITY

2 18. Any alleged additional tax liability, including the application of any
3 fraud penalty pursuant to 26 U.S.C. § 6633, or any accuracy-related penalties,
4 interest or other assessments for any tax positions taken by defendant, Mantra Films
5 or Sands Media in 2002, 2003, 2004, 2005, 2006 and 2007, or by Mantra Films or
6 Sands Media in 2008, will be decided in separate civil or administrative
7 proceedings. Both parties fully retain their rights in connection with those separate
8 civil or administrative proceedings and nothing in this agreement binds either party
9 in the separate civil or administrative proceedings. Defendant acknowledges that
10 nothing in this agreement forecloses or limits the ability of the IRS to examine and
11 make adjustments to defendant's returns, to make its own determinations and
12 assessments of taxes, interest and penalties due for any tax years, and to pursue any
13 civil collection actions. Defendant retains the right to contest any such adjustments,
14 assessments, penalties or collection actions and to seek refunds for any tax years for
15 amounts not covered by this agreement.

16 LIMITED MUTUAL WAIVER OF APPEAL AND COLLATERAL ATTACK

17 19. Defendant gives up the right to appeal any sentence, including any
18 order of restitution, imposed by the Court and the manner in which the sentence is
19 determined, provided that the Court imposes the sentence set forth in paragraph 12.
20 Defendant also gives up any right to bring a post-conviction collateral attack on the
21 conviction or sentence, including any claim of ineffective assistance of counsel,
22 again provided that the Court imposes the sentence set forth in paragraph 12.

23 20. The Government gives up its rights to appeal the sentence, provided
24 that the Court imposes the sentence set forth in paragraph 12.

25 COURT NOT A PARTY

26 21. The Court is not a party to this agreement and need not accept the
27 parties' stipulations or the sentence agreed to in paragraph 12. In the absence of a
28 breach by defendant of this agreement, however, either defendant or the