

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA

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v.

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CRIMINAL NO. LKG-25-6

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THOMAS C. GOLDSTEIN,

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Defendant

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SECOND JOINT STIPULATIONS OF FACT

1. On December 19, 2019, Andrew Beal, a businessman based in Texas, played a heads-up poker match in Dallas, Texas against Tobias Maguire. Mr. Maguire beat Mr. Beal in the match. Mr. Beal owed Mr. Maguire approximately \$7 million as a result of the match.

Mr. Beal refused to pay the full amount owed to Mr. Maguire following the match. Mr. Beal offered to pay Mr. Maguire an amount significantly less than what was owed, but Mr. Maguire refused to agree to accept that as satisfaction of the debt.

In 2020, Mr. Maguire retained Thomas Goldstein and his law firm, Goldstein & Russell, P.C. ("G&R"), to help recover the poker debt owed to him by Mr. Beal. Mr. Goldstein's efforts on behalf of Mr. Maguire included email communications with the lawyer representing Mr. Beal. Those email communications are contained in GX-251. In one of the emails, sent in August 2020, Mr. Goldstein referenced the possibility of Mr. Maguire filing a lawsuit to secure full payment of the debt. (GX 251 at 31.)

As a result of Mr. Goldstein's and G&R's legal work for Mr. Maguire, Mr. Beal ultimately agreed to pay Mr. Maguire the full amount owed for the December 2019 match. On June 4, 2021, Mr. Beal caused \$7,815,000 to be wired to Mr. Maguire as full payment of the amount owed. (GX 253.)

As compensation for Mr. Goldstein's and G&R's legal work on his behalf, Mr. Maguire sent the \$500,000 legal fee that he owed Mr. Goldstein to Bob Safai at Mr. Goldstein's request. Mr. Maguire did not send Mr. Goldstein or G&R a Form 1099 for that legal fee. Mr. Goldstein did not take any steps to prevent Mr. Maguire from sending a Form 1099. Mr. Goldstein did not provide a Form W-9 to, or request a Form 1099 from, Mr. Maguire.

2. From January 1, 2022 through December 31, 2022, Thomas Goldstein received poker winnings from the following individuals in the following amounts:

Name	2022 Poker Winnings Amount
Andrew Beal	\$40,474,000
Alec Gores	\$1,525,000
Antonio Esfandiari	\$197,900
Bob Safai	\$597,450
Eric Boneta	\$1,850,000
Richard Salomon	\$1,865000
Chuck Pacheco	\$886,000.00
Justin Kindred	\$70,000
Gambling Winnings:	\$47,465,350

3. From January 1, 2022 through December 31, 2022, Thomas Goldstein paid poker losses or made poker staking payments to the following individuals in the following amounts:

Name	2022 Poker Losses or Staking Amounts
Andrew Beal	\$11,890,000
Kevin Hart	\$554,335
Andrew Robl	\$405,000
Benjamin Lin	\$161,250
Antonio Esfandiari	\$452,200
Edward Ting	\$6,003,000
Erik Boneta	\$1,200,000
Richard Salomon	\$5,772,000
Gambling Losses or Staking Payments:	\$26,437,785

4. From January 1, 2022 through December 31, 2022, Thomas Goldstein received poker winnings from Mr. Beal on the following dates in the following amounts:

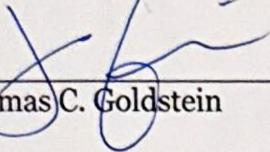
Date	Thomas Goldstein
5/24/2022	\$ 15,000,000.00
8/15/2022	\$ 2,819,000.00
8/24/2022	\$ 185,000.00
10/3/2022	\$ 6,890,000.00
10/14/2022	\$ 5,390,000.00
11/10/2022	\$ 1,860,000.00
11/28/2022	\$ 8,330,000.00

5. From January 1, 2022 through December 31, 2022, Thomas Goldstein paid poker losses or made poker staking payments to Mr. Beal on the following dates in the following amounts:

Date	Thomas Goldstein
6/15/2022	\$ 5,000,000.00
10/5/2022	\$ 6,890,000.00

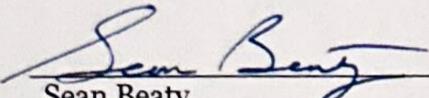
6. The parties may present evidence of additional transactions not mentioned in this stipulation.

I have reviewed the factual stipulations above and I agree that they are true and correct.


Thomas C. Goldstein

1.27.26

Date


Sean Beaty

Senior Litigation Counsel
Emerson Gordon-Marvin
Hayter Whitman
Trial Attorneys
Criminal Division

January 27, 2026

Date

Adeyemi Adenrele

Assistant United States Attorney
District of Maryland