

[DO NOT PUBLISH]

IN THE UNITED STATES COURT OF APPEALS

FOR THE ELEVENTH CIRCUIT

\_\_\_\_\_  
No. 11-10729  
\_\_\_\_\_

FILED  
U.S. COURT OF APPEALS  
ELEVENTH CIRCUIT  
APRIL 20, 2012  
JOHN LEY  
CLERK

D. C. Docket No. 0:10-cr-60159-WJZ-1

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

MAURICIO COHEN ASSOR, a.k.a. Mauricio Cohen,

Defendant-Appellant.

\_\_\_\_\_  
No. 11-10731  
\_\_\_\_\_

D.C. Docket No. 0:10-cr-60159-WJZ-2

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

LEON COHEN LEVY,  
a.k.a. Leon Cohen,

Defendant-Appellant.

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Appeals from the United States District Court  
for the Southern District of Florida

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(April 20, 2012)

Before DUBINA, Chief Judge, FAY and KLEINFELD,\* Circuit Judges.

PER CURIAM:

Appellants Mauricio Cohen Assor and Leon Cohen Levy (collectively “the Cohens”) were both convicted by a jury of one count of conspiracy to defraud the Internal Revenue Service (“IRS”), in violation of 18 U.S.C. § 371 and two counts of willfully making and subscribing false income tax returns, in violation of 26 U.S.C. § 7206(1). Levy was acquitted of one count of the latter charge. The Cohens appeal their convictions, alleging that (1) there was insufficient evidence to support their convictions on the conspiracy to defraud the IRS charge; (2) the district court erred by excluding their expert witness testimony; (3) the district court erred by giving an improper jury instruction and abused its discretion by

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\*Honorable Andrew J. Kleinfeld, United States Circuit Judge for the Ninth Circuit, sitting by designation.

failing to give their requested jury instructions; and (4) the district court committed plain error by admitting evidence of an “other” bad act.

After reviewing the record, reading the parties’ briefs and having the benefit of oral argument, we reject all of the arguments made by the appellants and affirm their convictions.

**AFFIRMED.**