NADER TAVAKOLI Form SC 13G December 05, 2003

SECURITIES AND EXCHANGE COMMISSION Washington, DC 20549

SCHEDULE 13G (Rule 13d-102)

INFORMATION TO BE INCLUDED IN STATEMENTS FILED PURSUANT TO RULES 13d-1(b), (c) AND (d) AND AMENDMENTS THERETO FILED PURSUANT TO RULE 13d-2(b)

SUREBEAM CORPORATION					
(Name of Issuer)					
Common Stock, par value \$.001 per share					
(Title of Class of Securities)					
86866R102					
(CUSIP Number)					
October 23, 2003					
(Date of Event Which Requires Filing of this Statement)					
Check the appropriate box to designate the rule pursuant to which this Schedule is filed:					
[] Rule 13d-1(b) [x] Rule 13d-1(c) [] Rule 13d-1(d)					
1					
CUSIP No. 86866R102 13G					
NAME OF REPORTING PERSONS I.R.S. IDENTIFICATION NO. OF ABOVE PERSONS (ENTITIES ONLY)					
Mariel Capital Management, L.L.C.					
2 CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP*	.) []				

			(b)	[]
3	SEC USE ONLY			
4	CITIZENSHIP OR PLACE	OF ORGAN	IZATION	
	Delaware			
NUM	 1BER OF	5	SOLE VOTING POWER	
SHARES BENEFICIALLY OWNED BY EACH REPORTING PERSON WITH			7,316,558	
		6	SHARED VOTING POWER	
			0	
		 7	SOLE DISPOSITIVE POWER	
			7,316,558	
		 8	SHARED DISPOSITIVE POWER	
			0	
9	AGGREGATE AMOUNT BEN	 EFICIALLY	OWNED BY EACH REPORTING PERSON	
	7,316,558			
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*			
11	PERCENT OF CLASS REP	 RESENTED	BY AMOUNT IN ROW 9	
	9.7%**			
12	TYPE OF REPORTING PE	 RSON*		
	00			
	*SEE INSTRUCTIONS BEF **SEE ITEM 4(b).		NG OUT	
			2	
CUSIP	No. 86866R102		13G	
1	NAME OF REPORTING PE I.R.S. IDENTIFICATIO		ABOVE PERSONS (ENTITIES ONLY)	
	Nader Tavakoli 			
2	CHECK THE APPROPRIAT	E BOX IF	A MEMBER OF A GROUP*	[]

			(b) []
3	SEC USE ONLY		
4	CITIZENSHIP OR PLAC	E OF ORGAN	IZATION
	U.S. Citizen		
NUMBER OF SHARES BENEFICIALLY OWNED BY EACH		5	SOLE VOTING POWER
			7,316,558
		6	SHARED VOTING POWER
	REPORTING PERSON WITH		0
	7	SOLE DISPOSITIVE POWER	
			7,316,558
		8	SHARED DISPOSITIVE POWER
			0
9	AGGREGATE AMOUNT BE	NEFICIALLY	OWNED BY EACH REPORTING PERSON
	7,316,558		
10	CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (9) EXCLUDES CERTAIN SHARES*		
11	PERCENT OF CLASS RE	PRESENTED	BY AMOUNT IN ROW 9
	9.7%**		
12	TYPE OF REPORTING P	ERSON*	
	IN		
	*SEE INSTRUCTIONS BEF	ORE FILLIN	G OUT

3

SCHEDULE 13G

This Schedule 13G (the "Schedule 13G") is being filed on behalf of Mariel Capital Management, L.L.C., a Delaware limited liability company ("Mariel"), and Mr. Nader Tavakoli the principal of Mariel, relating to shares of common stock of SureBeam Corporation, a Delaware corporation (the "Issuer").

This Schedule 13G relates to shares of Common Stock of the Issuer purchased by Mariel for the account of EagleRock Master Fund, a Delaware general partnership, of which Mariel is the agent and attorney-in-fact. EagleRock Master

Fund holds the shares of Common Stock of the Issuer for the account of EagleRock Capital Partners, L.P. and EagleRock Capital Partners (QP), L.P., both Delaware limited partnerships.

ITEM 1(a) NAME OF ISSUER.

SureBeam Corporation

ITEM 1(b) ADDRESS OF ISSUER'S PRINCIPAL EXECUTIVE OFFICES.

9276 Scranton Road, Suite 600 San Diego, CA 92121

ITEM 2(a) NAME OF PERSON FILING.

Mariel Capital Management, L.L.C. ("Mariel") and Nader Tavakoli.

ITEM 2(b) ADDRESS OF PRINCIPAL BUSINESS OFFICE, OR, IF NONE, RESIDENCE.

551 Fifth Avenue, 34th Floor New York, New York 10176

ITEM 2(c) CITIZENSHIP OR PLACE OF ORGANIZATION.

Mariel is a limited liability company organized under the laws of the State of Delaware. Nader Tavakoli is the principal of Mariel and is a United States citizen.

ITEM 2(d) TITLE OF CLASS OF SECURITIES.

Common Stock, par value \$.001 per share (the "Common Stock").

ITEM 2(e) CUSIP NUMBER.

86866R102

ITEM 3 REPORTING PERSON.

Inapplicable.

4

ITEM 4 OWNERSHIP.

- (a) Mariel and Mr. Tavakoli are the beneficial owners of 7,316,558 shares of Common Stock.
- (b) Mariel and Mr. Tavakoli are the beneficial owners of 9.7% of the outstanding shares of Common Stock. This percentage is determined by dividing 7,316,558 by 75,388,332 the number of shares of Common Stock issued and outstanding as of May 9, 2003, as reported in the Issuer's quarterly report on Form 10-Q filed May 15, 2003.
- (c) Mariel, as the agent and attorney-in-fact of EagleRock Master Fund, has the sole power to vote and dispose of the 7,316,558 shares of Common Stock held by EagleRock Master Fund. As the principal of Mariel, Mr. Tavakoli may direct

the vote and disposition of the 7,316,558 shares of Common Stock held by EagleRock Master Fund.

ITEM 5 OWNERSHIP OF FIVE PERCENT OR LESS OF A CLASS.

Inapplicable.

ITEM 6 OWNERSHIP OF MORE THAN FIVE PERCENT ON BEHALF OF ANOTHER PERSON.

Inapplicable.

ITEM 7 IDENTIFICATION AND CLASSIFICATION OF THE SUBSIDIARY WHICH

ACQUIRED THE SECURITY BEING REPORTED ON BY THE PARENT HOLDING

COMPANY.

Inapplicable.

ITEM 8 IDENTIFICATION AND CLASSIFICATION OF MEMBERS OF THE GROUP.

Inapplicable.

ITEM 9 NOTICE OF DISSOLUTION OF GROUP.

Inapplicable.

ITEM 10 CERTIFICATION.

By signing below I certify that, to the best of my knowledge and belief, the securities referred to above were not acquired and are not held for the purpose of or with the effect of changing or influencing the control of the issuer of the securities and were not acquired and are not held in connection with or as a participant in any transaction having that purpose or effect.

5

EXHIBITS EXHIBIT 1

Joint Filing Agreement dated December 5, 2003, between Mariel and Nader Tavakoli.

6

SIGNATURE

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: December 5, 2003

Mariel Capital Management, L.L.C.

By: /s/ Nader Tavakoli

Nader Tavakoli, Managing Member

/s/ Nader Tavakoli

Nader Tavakoli

7