

TABLE 1: Representative Comparable FBR Cases Resulting in Incarceration *

*All cases in this table have a sentence of incarceration and EITHER (1) FBR as the top charge, AND/OR (2) first offender status (we define “first offender” below as a defendant with no prior felony convictions at the time of the offense).

DEFENDANT NAME	TRIAL COURT	DATE OF ORIGINAL VERDICT RENDERED	LIST OF CHARGES	FBR TOP CHARGE ? (Y/N)	FIRST-TIME FELONY OFFENDER ? (Y/N)	SENTENCE	FACTS ALLEGED & CASE SUMMARY
David Adelhardt Relevant court documents	New York County, Supreme Court	January 15, 2016* *Date of original sentencing following plea deal	<ul style="list-style-type: none"> Falsifying Business Records in the First Degree (1 count) 	Y	Y* *Sentencing documents in relevant court files indicate no previous felony convictions.	Sentence: Approximately 2 days a week incarceration for 1 year. Sentence commenced on Mondays at 6 pm and continued until Wednesdays at 9 am. Subsequently resentenced on August 8, 2016, to 120 days in jail. **Plea Deal**	Between 2012 and 2014, David Adelhardt, CEO of Adelhardt Construction Corp., offered bribes to influence John Cassisi, a Citibank executive, in awarding contracts to his company. Cassisi also pleaded guilty for crimes related to this scheme, though not for falsifying business records. Adelhardt pleaded guilty to 1 count of falsifying business records in the first degree in December 2015. He was subsequently sentenced January 15, 2016, per his plea agreement. On August 8, 2016, his previous sentence was vacated and he was resentenced.

Andrique Baron	New York County, Supreme Court	July 31, 2009	<ul style="list-style-type: none"> • Computer Trespass (1 count) • Commercial Bribe Receiving in the First Degree (7 counts) • Computer Tampering in the Third Degree (4 counts) • Falsifying Business Records in the First Degree (14 counts) • Criminal Possession of a Forged Instrument in the Second Degree (3 counts) • Violation of Education Law § 224 (2) (5 counts) 	Y* *Another Class E felony was also charged	Unknown	Sentence: 1 1/3 to 4 years imprisonment on each count of computer trespass, receiving a bribe, computer tampering, and falsifying business records, to run concurrently. Sentence was 1 year for each count of the remaining counts, currently with each other and consecutive to the 1 1/3 to 4 year sentence, for an aggregate sentence of 2 2/3 to 8 years in prison.	On June 9, 2009, Andrique Baron was convicted of all 35 counts presented to the jury. The charges stemmed from a diploma scam run by Baron and others while he served as Director of Admissions for Touro College. The years-long scam , spanning from 2003 to 2006, involved exploiting a loophole in the computer system to provide fabricated degrees, transcripts, and letters of recommendations in exchange for thousands of dollars. Degrees and certificates provided included falsified documentation required for teachers, physical therapists, and nurses. On appeal , the convictions of criminal possession of a forged instrument were reduced to third degree, and the case was otherwise affirmed with no alteration in sentencing.
--------------------------------	--------------------------------	---------------	--	--	---------	---	--

			<ul style="list-style-type: none"> Attempted Falsification of Business Records in the First Degree (1 count) 				
Roger W. Barto	Seneca County Court	October 13, 2015	<ul style="list-style-type: none"> Insurance Fraud in the Third Degree Falsifying Business Records in the First Degree Defrauding the Government Falsely Reporting an Incident in the Third Degree 	N	Y* *Likely first-time offender since the defendant was a county judge. NY state typically bars people who have been convicted of a felony or misdemeanor or from holding public office.	Original Sentence: 6 months in jail, 5 years probation, and restitution of \$41,477.20. Appeal: Sentence affirmed.	In August 2013, Roger Barto, then a Seneca County court judge, falsely told police two people attacked him from behind with a toilet lid as he was locking up his court. Prosecutors argued that he fabricated this claim in order to receive painkillers through a workers' compensation claim. In October 2015, Barto was convicted of insurance fraud in the third degree, falsifying business records in the first degree, defrauding the government, and falsely reporting an incident in the third degree following a 2-week jury trial. He was sentenced to 6 months in jail and 5 months probation. In November 2016, Barto's conviction and sentence were affirmed .
Richard Brega Relevant court documents	Rockland County, County Court	December 11, 2018* *Date of	<ul style="list-style-type: none"> Falsifying Business Records in the 	Y	Y* *Brega had no prior	Sentence: 1 year incarceration.	Between April and August of 2013, Richard Brega used 10 " straw donors ", including his family and employees of his company, Brega

		sentencing following plea deal	First Degree (10 counts)		felony convictions at the time of his offense.		Transportation, to secretly funnel over \$40,000 in campaign donations to the 2013 county executive campaign of legislator Ilan Schoenberger. Brega ran Rockland County's bus system and transported students on a multi-million dollar contract. In May 2018, Brega pleaded guilty to 1 count of falsifying business records in the first degree. In December 2018, he was sentenced to 1 year of incarceration to run concurrently with his federal sentence of 4 years and 2 months for a separate bribery conviction.
Kerriann Bryan Relevant court documents	New York County, Supreme Court	September 28, 2015* *Date of sentencing following guilty plea	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (1 count) • Grand Larceny in the Second Degree (1 count) 	Y* *Top charge of guilty plea	Y	Sentence: 364 days incarceration. **Plea Deal**	On April 23, 2015, Kerriann Bryan, a senior director at Pfizer, was indicted by a grand jury for grand larceny in the second degree. The indictment alleged that between September 29, 2011, to April 1, 2014, Bryan " stole property " from Pfizer and that property was valued at more than \$50,000. She created a false invoice on behalf of Pfizer—which she approved and submitted in her position as director—for purported services by her company called KJB Consulting Services. On June 12, 2015, Bryan pleaded guilty to the lesser offense of falsifying business records in the first degree in connection with submitting and approving a false

							invoice for \$9,855. She was sentenced in September 2015 to 364 days in jail.
Christine Boylan (Medford resident death case) Relevant court documents	Suffolk County, Supreme Court	October 28, 2015	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (2 counts) • Willful Violation of Public Health Law (1 count – unclassified misdemeanor) 	Y	Unknown	Original Sentence: 6 months incarceration and 5 years probation. Appeal: Sentence affirmed.	In 2012, while working as an employee at a retirement home (Medford), Christine Boylan participated in a coverup scheme to conceal the sequence of events surrounding a resident's death. Boylan was indicted in early 2014 on 2 counts of falsifying business records in the first degree, tampering with physical evidence, obstructing governmental administration in the second degree, and willful violation of Public Health Laws. She was convicted in 2015, following a jury trial, of falsifying business records in the first degree and willful violation of public health law (an unclassified misdemeanor). Boylan was sentenced in October 2015 to 6 months incarceration and 5 years probation. Her conviction and sentence were affirmed on appeal in 2021.
Victoria Caldwell (Medford resident death case) Relevant court	Suffolk County, Supreme Court	October 28, 2015	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (4 counts) 	Y	Unknown	Original Sentence: 45 days incarceration, 5 years probation.	In 2012, while working as a nurse at a retirement home (Medford), Victoria Caldwell fabricated false statements after a resident died during her shift. While Caldwell was not assigned to the patient that passed away, she lied in nursing

documents			<ul style="list-style-type: none"> • Willful Violation of Public Health Law (1 count – unclassified misdemeanor) 			<p>Appeal: Sentence affirmed.</p>	<p>notes and to investigators that when she had checked on the resident she was alive, when in fact the resident had already been dead for approximately 2 hours. Caldwell was convicted of falsifying business records in the first degree and willful violation of public health law following a jury trial in 2015. She was sentenced to 45 days incarceration and 5 years probation for each of the 4 falsifying business records counts (to run concurrently). Her conviction and sentence were affirmed in 2016, with her sentence found not to be excessive.</p>
<p>John E. Dote</p> <p>Relevant court documents</p>	<p>Oneida County, Supreme Court</p>	<p>December 12, 2011*</p> <p>*Date of sentencing following guilty plea</p>	<ul style="list-style-type: none"> • Grand Larceny in the Second Degree (1 count) • Scheme to Defraud in the First Degree (1 count) • Falsifying Business Records in the First Degree (1 count) 	<p>N</p>	<p>Y*</p> <p>Dote pleaded guilty to a misdemeanor or charge of working as an unlicensed private investigator in 2006, but had no prior felony convictions.</p>	<p>Sentence: 6 months incarceration, 5 years of probation supervision, restitution of \$59,908.</p>	<p>In or around the years 2005 to 2010, John Dote, while serving as the chairman of Oneida County’s Independence Party, “routinely divert[ed] cash and checks” from party fundraisers into his own bank accounts and used the money for personal expenses. In October 2011, Dote pleaded guilty to 10 counts, 1 count each of: grand larceny in the second degree, scheme to defraud in the first degree, falsifying business records in the first degree, perjury in the second degree, money laundering in the third degree, criminal tax fraud in the fifth degree, unlawful use of campaign funds, failure to</p>

							account to party treasurer, tampering with physical evidence and criminal impersonation in the second degree for falsely identifying himself to be a police officer. He was sentenced in December 2011 to 6 months incarceration, 5 years of probation, and ordered to pay restitution of \$59,908.
Todd Ehren Relevant court documents	New York County, Supreme Court	March 5, 2014* *Date of sentencing following guilty plea	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (1 count) • Criminal Tax Fraud in the Fourth Degree (1 count) 	Y	Unknown	<p>Sentence: 4 months incarceration, 5 years probation, forfeiture of \$650,000 and payment of \$255,000 in back taxes.</p> <p>**Plea Deal**</p>	In connection with a commercial bribery scheme involving electrical contracting kickbacks, on December 9, 2013, Vice President of Purchasing at IG Federal Electrical Supply Corporation, Todd Ehren, pleaded guilty to 1 count of falsifying business records in the first degree after he and Ira Freidman (see below) misclassified approximately \$1 million of their respective salaries as business expenses. On March 5, 2014, he was sentenced to 4 months incarceration.
Marianne Fassino (Medford resident death case) Relevant court documents	Suffolk County, Supreme Court	October 28, 2015	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (1 count) • Endangering the Welfare of 	Y* *Another Class E felony was also charged	Unknown	<p>Original Sentence: 6 months of incarceration and 5 years probation on the 1 count of falsifying business records in the</p>	In 2012, while working as a nurse in a nursing home (Medford), Marianne Fassino was involved in the fabrication of false documents after a patient died . Fassino, a registered nurse, was accused of failing to respond to the visual and audio alarms for almost 2 hours before the patient died when she was in charge of that patient's care.

			<p>an Incompetent or Physically Disabled Person in the First Degree (1 count – class A misdemeanor)</p> <ul style="list-style-type: none"> Willful Violation of Public Health Law (2 counts) 			<p>first degree.</p> <p>Sentence Post-Appeal: Modified sentence: Deleting 5 years probation and reducing term of incarceration from 6 to 3 months.</p>	<p>Fassino then engaged in a scheme with her coworkers that involved a cover up about the events that transpired.</p> <p>In 2015, she was convicted and, in relation to the falsifying business records conviction, sentenced to 6 months of incarceration and 5 years probation following a jury trial. On appeal in 2019, Fassino’s sentence was deemed excessive and was reduced to 3 months incarceration.</p>
<p>Ira Freidman</p> <p>Relevant court documents</p>	<p>New York County, Supreme Court</p>	<p>January 23, 2014*</p> <p>*Date of sentencing following guilty plea</p>	<ul style="list-style-type: none"> Falsifying Business Records in the First Degree (1 count) Criminal Tax Fraud in the Fourth Degree (1 count) 	<p>Y</p>	<p>Unknown</p>	<p>Sentence: 6 months incarceration, 4 ½ years probation, forfeiture of \$650,000 and payment of over \$260,000 in back taxes.</p> <p>**Plea Deal**</p>	<p>In connection with a commercial bribery scheme involving electrical contracting kickbacks, on December 9, 2013, Vice President of Operations at IG Federal Electrical Supply Corporation, Ira Freidman, pleaded guilty to 1 count of falsifying business records in the first degree after he and Todd Ehren (see above) misclassified more than \$1 million of their respective salaries as business expenses. On January 23, 2014, he was sentenced to 6 months incarceration, 4 ½ years probation, forfeiture of \$650,000 and payment of over \$260,000 in back taxes.</p>

<p>Mark Krebbeks</p> <p>Relevant court documents</p>	<p>Livingston County, County Court</p>	<p>September 19, 2014</p>	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (2 counts) • Making a Punishable False Written Statement (1 count) • Falsely Reporting an Incident in the Third Degree (1 count) 	<p>Y</p>	<p>Unknown</p>	<p>Sentence: On the conviction of falsifying business records in the first degree: 4 months custody to be served intermittently. Sentence will commence on Fridays at 6 pm and continue until Mondays at 6 am. 5 years probation. Plus \$375 dollars for a surcharge and fee.</p>	<p>On September 19, 2014, Mark Krebbeks was convicted following a bench trial of falsifying business records in the first degree, among other crimes. Charges arose in relation to a 2013 scheme to fraudulently receive reimbursement for overdraft fees related to ATM withdrawals. Krebbeks filed paperwork with the bank alleging that someone else had utilized his debit card without his permission, despite photos showing Krebbeks making the withdrawals himself. Krebbeks was sentenced in January 2015. The prosecution asked for 6 months incarceration to demonstrate to the defendant that laws must be obeyed, citing the fact that Krebbeks refused to accept responsibility for his crimes, despite “overwhelming proof.” On the falsifying business records counts, the judge sentenced Krebbeks to 4 months incarceration to be served intermittently from Fridays at 6 pm to Mondays at 6 am and 5 years probation, in addition to \$375 for a surcharge and fees. Krebbeks appealed this case, contending lack of evidence. His appeal was rejected and the judgment was unanimously affirmed.</p>
--	--	---------------------------	---	----------	----------------	--	--

<p>Kimberly Lappe (Medford resident death case)</p> <p>Relevant court documents</p>	<p>Suffolk County, Supreme Court</p>	<p>October 28, 2015</p>	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (2 counts) • Endangering the Welfare of an Incompetent or Physically Disabled Person (1 count – class A misdemeanor) • Willful Violation of Public Health Laws (2 counts) 	<p>Y</p>	<p>Unknown</p>	<p>Original Sentence: 6 months incarceration, period of probation of 5 years on each conviction of falsifying business records in the first degree, to run concurrently.</p> <p>Sentence post-Appeal: Modified sentence: Deleting 5 years probation and reducing term of incarceration from 6 to 3 months on each conviction of falsifying business records in the first degree, to run concurrently.</p>	<p>In 2012, while working as a nurse in a nursing home (Medford), Kimberly Lappe was involved in the fabrication of false documents after a patient died. Lappe was accused of failing to respond to visual and audio alarms for almost 2 hours and subsequently wrote in notes the next day that she had responded and confirmed the patient was in stable condition. On October 28, 2015, Lappe was convicted of all charges and sentenced, in relation to the 2 falsifying business records convictions, to 6 months jail time and a period of 5 years probation, to run concurrently.</p> <p>On appeal, on February 20, 2019, the sentence in relation to falsifying business records was reduced for excessiveness from 6 months to 3 months.</p>
---	--------------------------------------	-------------------------	--	----------	----------------	---	--

<p>Richard Luthmann</p> <p>Relevant court documents</p>	<p>Richmond County, Supreme Court</p>	<p>October 27, 2020*</p> <p>*Date of sentencing following plea deal</p>	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (3 counts) • Election Law Violations (2 counts) • Grand Larceny in the Third Degree 	<p>Y</p>	<p>N*</p> <p>*Luthmann had no prior felony convictions at the time of his offense, although he had pleaded guilty in his federal case before his state court conviction.</p>	<p>Sentence: Time served (40 months) on the falsifying business records counts.</p> <p>**Plea Deal**</p>	<p>Richard Luthmann was indicted by a federal grand jury on November 30, 2017, for 11 crimes, including wire fraud, aggravated identity theft, money laundering, and extortion. On March 18, 2019, he pleaded guilty to 1 count of conspiracy to commit wire fraud and a second count of conspiracy to commit extortion. He was sentenced in September 2019 to 2, 4-year terms of imprisonment, to run concurrently. At his sentencing hearing, Luthmann admitted to having created Facebook and Twitter pages, impersonating local candidates for various Staten Island government positions, in order to influence primary races. That admission resulted in a separate state court matter. In October 2020, Luthmann pleaded guilty to 3 counts of falsifying business records in the first degree, 2 counts of election law violations, and 1 count of grand larceny. Luthmann was sentenced to time served on the falsifying business records counts and to 2 years probation in each case to run concurrently in respect to the election law violations.</p>
<p>Ana Paula Monteiro</p>	<p>Albany County, Supreme</p>	<p>May 13, 2010</p>	<ul style="list-style-type: none"> • Criminal Possession of a 	<p>N</p>	<p>Y*</p>	<p>Original Sentence: 6 to 20 years</p>	<p>Ana Paula Monteiro allegedly participated in a mortgage fraud scheme orchestrated by her fiancé</p>

Relevant court documents	Court		<p>Forged Instrument in the Second Degree (3 counts)</p> <ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (9 counts) • Scheme to Defraud in the First Degree (1 count) • Failure to File an Income Tax Return (2 counts) • Filing a False and Fraudulent Tax Return (2 counts) 		<p>*Monteiro would have likely been deported if convicted of a felony previously. This is therefore a likely first felony conviction. However, we have found no information related to prior misdemeanors or charges.</p>	<p>incarceration with \$1,741,609.98 in restitution.</p> <p>Appeal: Sentence upheld in 2012 then reversed and remanded in 2017 based on ineffective assistance of counsel due to lack of understanding about risks of deportation resulting from conviction.</p>	<p>Aaron Dare, which involved altering paperwork to inflate loans and redirected a portion of the loan proceeds to their personal accounts. In 2009, Dare pleaded guilty to 2 counts of grand larceny in the second degree and was sentenced to 13 years in prison based upon state and related federal charges, as the mastermind of the scheme. Conversely, Monteiro was charged as an “accessory” to the scheme due to her position as a loan officer for Dare’s business entities. Monteiro was convicted at trial of falsifying business records in the first degree along with other offenses. Her sentence was initially upheld in 2012, but was overturned on appeal in 2017 based on ineffective assistance of counsel due to a lack of understanding about risks of deportation should she be convicted at trial.</p>
<p>Clarence Norman, Jr. (1)</p> <p>Relevant court documents</p>	Kings County, Supreme Court	September 25, 2005	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (4 counts) 	Y	Y	<p>Original Sentence: 2 to 6 years incarceration.*</p> <p>Appeal: Sentence</p>	<p>In October 2003, a grand jury returned an indictment against Clarence Norman, a New York state assemblyman, that alleged he failed to report thousands of dollars in illegal campaign contributions in his reports to the state’s</p>

			<ul style="list-style-type: none"> • Offering a False Instrument for Filing in the First Degree (2 counts) • Violation of Election Law (4 counts) 			<p>affirmed.</p> <p>*Sentence includes related convictions (see Clarence Norman (2) below).</p>	<p>Board of Elections. In September 2005, Norman was convicted of 2 felony New York campaign law violations for soliciting illegal contributions in his 2000 and 2002 primary campaigns for his seat in the NY State Assembly, as well as 1 felony and 1 misdemeanor count of falsifying business records of those contributions and preventing the making of a true entry and causing the omission of an entry in the State Board of Elections' records.</p>
<p>Clarence Norman, Jr. (2)</p> <p>Relevant court documents</p>	<p>King County, Supreme Court</p>	<p>December 15, 2005</p>	<ul style="list-style-type: none"> • Grand Larceny in the Third Degree (1 count) • Falsifying Business Records in the First Degree (2 counts) • Offering a False Instrument for Filing in the First Degree (1 count) 	<p>N</p>	<p>Y</p>	<p>Original Sentence: 2 to 6 years incarceration.*</p> <p>Appeal: Sentence affirmed.</p> <p>*Sentence includes related convictions (see Clarence Norman (1) above).</p>	<p>On December 15, 2005, prior to trial, 1 of the counts of falsifying business records in the first degree, and all 3 of the counts of election law violations were dismissed. Clarence Norman stood trial on the rest of the charges and was convicted of the remaining charges: grand larceny in the third degree, falsifying business records in the first degree, and offering a false instrument for filing in the first degree. These charges stemmed from Norman depositing a \$5,000 contribution to his campaign into his personal bank account and then falsifying related campaign records on October 31, 2001. In January 2006, he was sentenced to 2 to 6 years incarceration for the conviction in this trial and another</p>

							trial for related charges, labeled here as Clarence Norman (1). On appeal the sentence was affirmed.
Ciara Peterkin Relevant court documents	Nassau County, Superior Court, County Court	June 10, 2008	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (1 count) • Grand Larceny in the Third Degree (1 count) 	Y	Unknown	<p>Original Sentence: 5 years probation and restitution of \$19,306 + 5%.</p> <p>Appeal: Affirmed sentence of imprisonment due to violation of condition of probation.</p> <p>**Plea Deal**</p>	On June 10, 2008, Ciara Peterkin was convicted of falsifying business records in the first degree and was sentenced to 5 years probation and restitution of \$19,306 + 5%. Subsequently, Peterkin violated a condition of probation and was incarcerated.
Ruben R. Smith	Monroe County Court	April 23, 2015* *Date of sentencing following plea deal	<ul style="list-style-type: none"> • Falsifying Business Records in the First Degree 	Y	Unknown	<p>Original Sentence: 1 ½ to 3 years incarceration “with shock camp.”</p> <p>**Plea Deal**</p> <p>Appeal: Guilty plea vacated.</p>	Ruben R. Smith pleaded guilty to falsification of business records in the first degree on April 23, 2015, on the condition that, at sentencing, the Court would admit him to a shock incarceration program . This condition went unfulfilled, and Smith appealed. On appeal, the appellate court ruled that the trial court had no authority to assure him of admission into a shock incarceration program or to impose such a part of the sentence, and so Smith was entitled to vacate his

							guilty plea.
Wifredo Sosa-Campana Relevant court documents	New York County, Supreme Court	December 15, 2016	<ul style="list-style-type: none"> • Identity Theft in the Second Degree (1 count) • Falsifying Business Records in the First Degree (5 counts) • Aggravated Unlicensed Operation of a Motor Vehicle in the Third Degree (1 count) 	N	Y* *Sosa-Campana had been convicted in the Bronx of a misdemeanor or for driving without a license and was a suspect in several federal investigations, but had no prior felony convictions.	Original Sentence: 7 days incarceration for the conviction of falsifying business records in the first degree and a fine of \$500. Appeal: Sentence affirmed.	On December 15, 2016, Wilfredo Sosa-Campana was convicted of identity theft in the second degree, 2 counts of falsifying business records in the first and second degrees, 3 counts of falsifying business records in the second degree, and aggravated unlicensed operation of a motor vehicle in the third degree. (State asked that if the fact finder not convict on counts of falsifying business records in the first degree to instead convict in the second degree.) These charges stemmed from 2 incidents. On July 7, 2013, Sosa-Campana assumed the identity of another individual with a fraudulent Pennsylvania I.D. while providing information to the New York State Department of Motor Vehicles. On October 28, 2014, Sosa-Campana once again committed identity theft by presenting the fraudulent Pennsylvania I.D. to the New York State Police Department. On both of these days, Sosa-Campana also drove a motor vehicle unlicensed. Sosa-Campana appealed on a sufficiency claim and a charging error. The appeals court unanimously affirmed.

<p>Allen Weisselberg</p> <p>Relevant court documents</p>	<p>New York County, Supreme Court</p>	<p>January 10, 2023*</p> <p>*Date of sentencing following plea deal</p>	<ul style="list-style-type: none"> • Grand Larceny in the Second Degree (1 count) • Criminal Tax Fraud in the Third Degree (3 counts) • Scheme to Defraud in the First Degree (1 count) • Conspiracy in the Fourth Degree (1 count) • Criminal Tax Fraud in the Fourth Degree (1 count) • Offering a False Instrument for Filing in the First Degree (4 counts) • Falsifying Business 	<p>N</p>	<p>Y</p>	<p>Sentence: 5 months incarceration and 5 years probation as well as approximately \$2 million in back taxes, penalties, and interest.</p> <p>**Plea Deal**</p>	<p>On August 18, 2022, former Trump Organization Chief Financial Officer Allen Weisselberg pleaded guilty to all 15 charges contained in an indictment, which alleged tax evasion and fraud. The plea deal included a sentence of 5 months in jail followed by 5 years probation in exchange for testifying in the Trump Organization’s criminal tax fraud trial. Following Weisselberg’s plea, District Attorney Alvin Bragg stated, “Allen Weisselberg admitted in court that he used his position at the Trump Organization to bilk taxpayers and enrich himself.”</p>
--	---------------------------------------	---	---	----------	--------------------------	---	---

			Records in the First Degree (4 counts)				
--	--	--	---	--	--	--	--

Table 2: Other Representative Comparable FBR Cases Resulting in Incarceration*

*All cases in this table have a sentence of incarceration, but these defendants had prior felony convictions, or their prior conviction status was unknown, making them slightly less on-point although still relevant.

DEFENDANT NAME	TRIAL COURT	DATE OF ORIGINAL VERDICT RENDERED	LIST OF CHARGES	FBR TOP CHARGE ? (Y/N)	FIRST-TIME FELONY OFFENDER ? (Y/N)	SENTENCE	FACTS ALLEGED & CASE SUMMARY
Richard Garaventa, Jr.	New York County, Supreme Court, Criminal Term	January 19, 2010* *Date of sentencing following plea deal	<ul style="list-style-type: none"> • Grand Larceny in the First Degree • Falsifying Business Records in the First Degree 	N	Unknown	Sentence: 2 to 6 years in prison and restitution in the form of asset forfeiture (home, 2 cars, bank accounts).	Between September 2001 and December 2008, Richard Garaventa, Jr., a Morgan Stanley vice president, issued 50 checks from an in-house Morgan Stanley account and then deposited the checks into a J.P.Morgan Chase & Co. bank account in the name of NY Transfer Corp., which Garaventa incorporated. In total, Garaventa stole \$2.51 million from Morgan Stanley and used this money for personal expenses including mortgage payments, airline tickets, and jewelry. In July 2009, Garaventa pleaded guilty to grand larceny and falsifying business records in the first degree. He was subsequently sentenced in January 2010 to 2 to 6 years in prison and restitution in the form of forfeiture of his personal assets.
Debora K.	Erie	January 22,	<ul style="list-style-type: none"> • Grand 	N	Unknown*	Original	Between December 12, 2008, and

<p>Gramza</p> <p>Relevant court documents</p>	<p>County Court</p>	<p>2014*</p> <p>*Date of sentencing following plea deal</p>	<p>Larceny in the Second Degree (1 count)</p> <ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (1 count) • Offering a False Instrument for Filing First Degree (1 count) 		<p>*This article supports yes.</p>	<p>Sentence: Concurrent sentences of 2 ½ to 7 years for grand larceny in the second degree, 1 to 3 years for falsifying business records in the first degree, and 1 to 3 years for offering a false instrument for filing in the first degree.</p> <p>Appeal: Sentence affirmed.</p>	<p>July 29, 2013, Debora Gramza, in her capacity as bookkeeper at Accadia Site Contracting, Inc., forged checks to herself and falsified the check register without her employer's permission. In total, she stole \$704,353.46 from Accadia Site Contracting, Inc. In October 2013, Gramza pleaded guilty to grand larceny in the second degree, falsifying business records in the first degree, and offering a false instrument for filing in the first degree. She subsequently was sentenced in January 2014 to concurrent sentences of 2 ½ to 7 years incarceration for grand larceny in the second degree, 1 to 3 years incarceration for falsifying business records in the first degree, and 1 to 3 years for offering a false instrument for filing in the first degree. In June 2016, Gramza's conviction and sentence were affirmed.</p>
<p>Scott J. Meyer *</p> <p>Relevant court documents</p>	<p>Suffolk County, County Court</p>	<p>March 31, 2015</p>	<ul style="list-style-type: none"> • Grand Larceny in the Second Degree (6 counts) • Criminal Possession of a Forged 	<p>N</p>	<p>N</p> <p>*Court records and news articles indicate that Meyer had previously been convicted of</p>	<p>Original Sentence: 4 ½ to 13 years incarceration (1 ½ to 4 years on each count of falsifying business records in the first degree)</p>	<p>In 2013, Scott Meyer was arrested for stealing money from his clients in his capacity as a certified public accountant. Meyer would write checks to himself, abusing his authority as a client's accountant. In total, he stole \$800,000 from his clients. Meyer pleaded guilty in March 2015 to grand larceny in the second degree, criminal possession</p>

			<p>Instrument in the Second Degree (15 counts)</p> <ul style="list-style-type: none"> • Falsifying Business Records in the First Degree (2 counts) • Grand Larceny in the Third Degree (1 count) 		<p>2 federal felony offenses for misappropriation of funds and conspiracy.</p>	<p>and \$31,836 of restitution.</p> <p>**Plea Deal**</p> <p>Appeal: The judgment was affirmed after Meyer waived his right to appeal by pleading guilty.</p>	<p>of a forged instrument in the second degree, falsifying business records in the first degree, and grand larceny in the third degree. In August 2015, he was subsequently sentenced to 4 1/3 to 13 years of incarceration and \$31,836 of restitution. In October 2018, Meyer's conviction following his guilty plea and sentence were affirmed.</p>
<p>Terrell Murray</p> <p>Relevant court documents</p>	<p>Monroe County, Supreme Court</p>	<p>January 24, 2014</p>	<ul style="list-style-type: none"> • Insurance Fraud in the Third Degree (1 count) • Falsifying Business Records in the First Degree (3 counts) • Insurance Fraud in the Fifth Degree (2 counts) 	<p>N</p>	<p>Unknown</p>	<p>Sentence: 2 1/3 to 7 years and \$8,000 in restitution for insurance fraud and 1 to 3 years for falsifying business records to run concurrently.</p>	<p>On August 18, 2012, Terrell Murray and his wife Christina Murray set the home they lived in on fire in an "insurance-for-profit arson." After the fire, the couple filed an insurance claim attempting to recover the cash value of items of property that were "ostensibly" lost in the house fire. Terrell Murray was convicted of insurance fraud in the third degree and 1 count of falsifying business records in the first degree following a jury trial in January 2014 (in 2021, Christina Murray's conviction was overturned). Of the 6 total counts in the indictment, 3 of those counts</p>

							were for falsifying business records in the first degree, one of which was later dismissed. The jury convicted Terrell Murray on 1 of the remaining counts while acquitting him on the other. He was subsequently sentenced to 2 1/3 to 7 years of incarceration and \$8,000 in restitution for insurance fraud and 1 to 3 years incarceration for falsifying business records to run concurrently. Terrell Murray's sentence was upheld in July 2020.
Gilberto A. Nunez Relevant court documents	Ulster County, County Court	February 17, 2017	<ul style="list-style-type: none"> • Grand Larceny in the Third Degree (1 count) • Insurance Fraud in the Third Degree (1 count) • Falsifying Business Records in the First Degree (5 counts) 	N	N	<p>Original Sentence: 1 to 3 years incarceration for each of the 7 counts, to run concurrently, with \$9,420 in restitution.</p> <p>Appeal: Sentence affirmed.</p>	On February 17, 2017, Gilberto A. Nunez was convicted of grand larceny in the third degree, insurance fraud in the third degree, and 5 counts of falsifying business records in the first degree (indicted April 15, 2015). These charges arose from an insurance fraud Nunez orchestrated from February 2014 to June 2014. Nunez attempted to defraud Preferred Mutual Insurance Company by fraudulently stealing property in the value of \$8,400. Nunez was sentenced to 1 to 3 years on each count to run concurrently.

