

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
CRIMINAL DIVISION
CASE NO. 22-CR-20290-BB-1

UNITED STATES OF AMERICA, Miami, Florida
Plaintiff, August 23, 2024
vs. 1:28 PM - 2:36 PM
ERIC DEAN SHEPPARD,
Defendant. Pages 1 to 53

TRANSCRIPT OF RESTITUTION HEARING
HELD BEFORE THE HONORABLE BETH BLOOM
UNITED STATES DISTRICT JUDGE

LANCE W. STEINBEISSER, FCRR, RPR, FPR-C
Official Court Reporter
United States District Court
400 North Miami Avenue
Miami, Florida 33128
305.523.5633

Proceedings recorded by mechanical stenography; transcript
produced by computer-aided transcription.

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10 ALSO PRESENT: Shannon Culbertson, Probation Officer
Sarah Halleran, Special Agent
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1 (Call to the Order of the Court.)

2 THE COURTROOM DEPUTY: Calling Criminal Case
3 Number 22-20290, United States of America versus Eric Dean
4 Sheppard.

5 Counsel, please state your appearances for the
6 record.

7 MS. JIMENEZ: Good afternoon, Your Honor. Aimee
8 Jimenez for the United States. With me are Assistant United
9 States Attorneys Ana Maria Martinez, Mitch Hyman, and FBI
10 Special Agent Sarah Halleran.

11 THE COURT: Good afternoon to each of you.

12 MR. SREBNICK: Good afternoon, Your Honor. On behalf
13 of Mr. Sheppard, who's present in the courtroom, Howard
14 Srebnick, Jason Zarrow, Richard Klugh, Jane Weintraub.

15 MS. WEINTRAUB: Good afternoon, Your Honor.

16 THE COURT: Hi. Good afternoon to each of you.

17 May I have the name of the probation officer who is
18 also present in the courtroom?

19 THE PROBATION OFFICER: Good afternoon, Your Honor.
20 Shannon Culbertson on behalf of the probation office.

21 THE COURT: Good afternoon, Officer.

22 MR. SREBNICK: Judge, Mr. Etra and Mr. Cavallo just
23 walked in.

24 THE COURT: All right. Good afternoon to each of you
25 as well.

1 Let me first state that the purpose of this
2 proceeding is for the limited issues of restitution and
3 forfeiture. I do want to note for purposes of logistics that
4 as the defendant has represented and as the Court has
5 confirmed, the defendant's designated institution is FCI
6 Miami. The court ordered that Mr. Sheppard surrender today --
7 to self-surrender either at the institution designated by the
8 marshal or at the United States Marshal Service by 4:00 PM.

9 However, FCI Miami will only intake until
10 approximately 2:00, 2:30 at the latest. So I do wish to
11 advise. I'm not certain how long this proceeding is going to
12 take, but Mr. Sheppard would then just self-surrender to the
13 marshal this afternoon.

14 MR. SREBNICK: So, Your Honor, on that issue, two
15 things. When we spoke last time about self-surrender, we had
16 told you we would notify you of the destination. In the
17 interim -- I assume the Court knows, but in case you don't, we
18 had asked the Court of Appeals to consider giving Mr. Sheppard
19 bail pending appeal. A one-judge decision was rendered today
20 denying bail pending appeal. And we believe under the rules
21 we can ask the court -- the three-judge court to consider that
22 issue, and we intend to ask the court over the weekend to have
23 a second judge consider bail pending appeal.

24 THE COURT: Then if the Eleventh Circuit Court of
25 Appeals determines that bail is appropriate pending the

1 appeal, then it can enter its order and he can be released
2 from the institution.

3 MR. SREBNICK: So unless the Court would consider
4 extending his surrender until Monday or Tuesday to give the
5 Court of Appeals that chance, if the Court would do that, we
6 would request that to give the court a chance to consider that
7 and so that Mr. Sheppard can stay with us here today. So
8 that's my first request, if the Court would consider extending
9 his surrender until Tuesday to give the court until Monday to
10 consider our motion.

11 THE COURT: The court meaning the Eleventh Circuit
12 Court of Appeals.

13 MR. SREBNICK: Exactly.

14 THE COURT: Does the Government wish to be heard?

15 MS. JIMENEZ: The Government opposes that request.

16 THE COURT: I'm sorry? I didn't hear you.

17 MS. JIMENEZ: The Government opposes that request.

18 THE COURT: Did you say you're not opposed?

19 MS. JIMENEZ: The Government opposes that request.

20 THE COURT: All right. Well, what's the second
21 question, Mr. Srebnick?

22 MR. SREBNICK: Well, if the Court doesn't give him an
23 extended surrender until Tuesday, then we would ask that he be
24 permitted to excuse himself from here so he can get to the
25 institution -- I think it's a satellite camp Miami, actually.

1 Because if he doesn't get there, he loses all the credits --
2 FSA credits that start to accumulate on the day you enter. If
3 he goes to the marshals and they hold him for days or weeks,
4 he loses that benefit that other inmates get. I have this
5 issue in another case right now. That's the way the BOP
6 interprets how FSA credits accumulate.

7 THE COURT: Is Mr. Sheppard absenting himself from
8 these proceedings voluntarily and he agrees to waive his
9 presence at this proceeding for purposes of restitution and
10 forfeiture?

11 MR. SREBNICK: Only if he's required to surrender
12 today; otherwise, he would stay and participate.

13 THE COURT: Well, I did state, Mr. Srebnick, I don't
14 see any basis. It's not as if the Court of Appeals has stated
15 that they are going to agree to a bond pending appeal. And to
16 the extent that they do, sir, then you can immediately seek
17 his release by the posting of the bond that the Eleventh
18 Circuit requires.

19 MR. SREBNICK: Understood.

20 So with that, he would ask to be excused from today's
21 proceeding. We'll cover for him so that he can make it to the
22 institution by the time you just indicated.

23 THE COURT: Is that correct, Mr. Sheppard? Today,
24 we're going to address the issues of forfeiture and
25 restitution. Are you waiving your presence, sir?

1 THE DEFENDANT: I am.

2 THE COURT: All right, then.

3 (The defendant was excused.)

4 THE COURT: All right. Let us proceed. First, with
5 the issue of forfeiture, the Government has filed a notice on
6 forfeiture, Docket Entry 289, stating that the United States
7 seeks only a forfeiture/money judgment in the amount of
8 \$146,587 based on the April 15, 2020, Alafaya Trails PPP loan,
9 under 18, United States Code, Section 981(a)(1)(C), one of the
10 loans of which the United States seeks restitution.

11 Is there any objection to the Court entering an order
12 of forfeiture with regard to that amount?

13 MR. SREBNICK: Yes, but let me just explain what
14 we've agreed with the Government --

15 THE COURT: All right.

16 MR. SREBNICK: -- because we've reached an agreement.

17 Mr. Sheppard has delivered a cashier's check in the
18 amount of \$146,457, the loan amount, which he is repaying
19 ahead of this -- of the Court's hearing today so that that
20 would moot out the issue of restitution --

21 THE COURT: With regard to the SBA loan?

22 MR. SREBNICK: Yes, Your Honor. This would be the
23 April 2020 loan. From our perspective, it was not a count of
24 conviction. We understand the Court expressed its view. And
25 so Mr. Sheppard has agreed to just pay it back. In doing

1 that, the Government agrees that once this cashier's check is
2 acknowledged by the SBA, that would then credit against
3 forfeiture as well and so that we would no longer have a
4 forfeiture issue in this case.

5 THE COURT: Is that correct?

6 MR. HYMAN: Yes, Your Honor, we would just file a
7 notice on forfeiture at a later point in time once it's --
8 once it's verified.

9 THE COURT: All right. Then the Court will wait for
10 that notice and not enter an order as requested.

11 MR. SREBNICK: In addition, today, Mr. Sheppard is
12 also agreeing to pay voluntarily the interest on that loan,
13 which was \$1,582.55, as well as the processing fees that were
14 identified to us by Government counsel in the amount of
15 \$22,172.25. And so that would moot out the issue of the
16 restitution that the Government was seeking for those
17 particular amounts. And that would leave you, Judge, with the
18 only issue, I believe, remaining for today would be the
19 restitution that was being sought by Mr. Cupersmith.

20 THE COURT: All right, then. Then let us address the
21 restitution that the Government is claiming with regard to
22 Mr. Cupersmith. And as the parties are well aware, the Court
23 entered a judgment of acquittal with regard to the aggravated
24 identity theft counts.

25 So my question to the Government is why would the

1 Government be entitled to restitution with respect to
2 Mr. Cupersmith?

3 MS. JIMENEZ: Yes, Your Honor. Under the Mandatory
4 Victim Restitution Act, 18, USC, 3663A, there is restitution
5 which is mandatory -- I'm having difficulty with my eyes
6 again -- restitution is mandatory for victims of fraud
7 offenses, including in a case in which an offense involves as
8 an element a scheme, a conspiracy, or pattern of criminal
9 activity any person directly harmed by the defendant's
10 criminal conduct in the course of the scheme, conspiracy, or
11 pattern.

12 And the statute talks about two different concepts:
13 The concept of harm and the concept of loss. And obviously,
14 first, to determine that the individual is a victim, the
15 individual must be directly harmed by the defendant's criminal
16 conduct. And here being that it was a scheme, he would be
17 directly harmed by the defendant's criminal conduct in the
18 course of the scheme.

19 And the case law in the Eleventh Circuit is clear,
20 obviously, which was the issue that is no longer an issue with
21 respect to the SBA that a victim who's harmed in the course of
22 a scheme, whether or not it is a charged -- directly charged
23 in the indictment, if the conduct is relevant conduct, that
24 harm is recoverable -- or losses resulting from that harm are
25 recoverable. Here we have a victim who was harmed by the wire

1 fraud scheme, both the counts that are specifically listed in
2 the indictment, Counts 7, 8, and 9, for which the defendant
3 was convicted, and as well as the relevant conduct -- well, I
4 should say -- let me leave the relevant conduct out because
5 there wasn't a tax return associated with that one.

6 So Mr. Cupersmith, as the Court knows, was someone
7 whose identity was used in connection with the fraudulent tax
8 returns that were submitted. One of the cases that I cited in
9 the memorandum that I had filed, In Re: Stewart, 552 F.3d
10 1285, Eleventh Circuit, 2008, that was a case in which the
11 defendant was a bank executive charged with conspiracy to
12 deprive the bank of services in connection with an illegal
13 fee-splitting arrangement with the developers.

14 The home purchasers who had paid a mortgage brokerage
15 fee to the bank had sought to be part of the case under the
16 Crime Victim's Rights Act, which is similar language regarding
17 the definition of a victim. The district court denied that
18 request, deeming they were not victims, and then the Eleventh
19 Circuit granted a writ of mandamus for the home purchasers to
20 be deemed victims in that case.

21 The Court said in that case as to the Crime Victim's
22 Rights Act, it says, "It does not limit the class of crime
23 victims to those whose identity constitutes an element of the
24 defense or who happen to be identified in the charging
25 document. The statute, rather, instructs the district court

1 to look at the offense itself only to determine the harmful
2 effects the offense has on parties. Under the plain language
3 of the statute, a party may qualify as a victim even though it
4 may not have been the target of the crime as long as it
5 suffers harm as a result of the crime's commission."

6 Here, of course, we have the defendant who pretended
7 that those falsified tax returns were Mr. Cupersmith's work
8 product. There was obvious identity theft in the commission
9 of the wire fraud, and I think the Court acknowledged that.
10 Maybe not aggravated identity theft under post-Dubin standard,
11 according to the court, but I think the Court acknowledged
12 that there was identity theft.

13 Mr. Cupersmith's name, his signature, his prepared
14 tax identification number, which is nonpublic information,
15 housed with the IRS, the name of his firm -- his entire
16 professional identity was used in the commission of this
17 crime.

18 And I would say looking, for instance, at the
19 run-of-the-mill white collar investigation/white collar case
20 where it's not uncommon to subpoena the records of an
21 accountant or an accounting firm and to have an accountant
22 testify even in the PPP context. If you envision, for
23 instance -- which the defendant did here as well -- a
24 defendant who submits or an applicant who submits a ledger
25 with a long list of purported employees with purported wages

1 paid, which is false, and the Government in its investigation
2 subpoenas the financial records of the accountant to
3 determine, you know, what records were actually provided to
4 the accountant, and the accountant produces those records and
5 the accountant maybe testifies at the trial regarding those
6 records.

7 We are in an entirely different universe here with
8 respect to Mr. Cupersmith. Mr. Cupersmith has to
9 affirmatively convince the FBI that he did not take part in
10 this crime, that he did not commit this crime, that he -- even
11 though the signatures look like his, that he did not sign --
12 he did not prepare the tax returns, that he did not sign the
13 tax returns and that even this nonpublic information that was
14 used on those tax returns, PTIN, that he did not commit the
15 crime.

16 And so the costs associated with that is the loss
17 that would be quantified, that is, him responding to
18 subpoenas, him producing records, him being interviewed by the
19 FBI, him letting the FBI see that the records that he actually
20 prepared were different from the ones that were filed with
21 those loan applications, and then, of course, having to be
22 part of these proceedings.

23 But I think as a threshold matter, he is in a very
24 different position as a victim than someone who's merely a
25 witness producing records in the case, Your Honor.

1 THE COURT: And the Court even accepts the argument
2 that this is somehow related to the offense of conviction and
3 that Mr. Cupersmith is a victim under the Mandatory Victims
4 Restitution Act. I'm unclear -- and perhaps you can clarify
5 for the Court -- how Mr. Cupersmith's claim for attorneys'
6 fees with regard to his investigation or participation in the
7 Government's investigation and his response to certain
8 subpoenas and the hiring of an attorney for those purposes,
9 how that is based on the loss actually caused by the
10 defendant's conduct.

11 If he's participating in response to the Government's
12 subpoena and the Government's investigation, how is that a
13 loss directly attributable to Mr. Sheppard's conduct?

14 MS. JIMENEZ: Well, Your Honor, under the statute,
15 Subsection B4, it provides for -- in any case reimburse the
16 victim for lost income, which is obviously the schedule that
17 he provided for himself and his firm, the time that they had
18 to spend looking for records, reviewing the records, producing
19 the records, meeting with the Government to prepare for the
20 trial. All of that lost income, which is -- for him and his
21 firm -- it's his firm -- is directly reimbursable as a --
22 under the statute. So that's part of the cost associated with
23 his -- that he's entitled to recover.

24 As for attorneys' fees, that same paragraph refers to
25 other expenses related to participation in the investigation

1 or prosecution of the offense or attendance in proceedings.
2 Attorneys' fees have been deemed to be recoverable. A lot --

3 THE COURT: Is there a case that you can provide to
4 the Court where attorneys' fees were recoverable because an
5 alleged victim -- in this case Mr. Cupersmith is a victim of
6 the aggravated identity theft -- responded to a subpoena
7 issued by the Government?

8 MS. JIMENEZ: Well, so let me just say that
9 Mr. Cupersmith -- because this was a criminal matter in which
10 he was implicated -- retained counsel to deal with the FBI, to
11 deal with the Government -- I have a case. It's a Southern
12 District of Florida case, US versus Fiorentino, 149 F. Supp.
13 3rd 1352. I don't remember the particulars of the case at
14 this moment, but there were attorneys' fees that were awarded
15 under Subsection B4 of the statute, which is the other
16 expenses associated with the investigation and prosecution of
17 the offense.

18 And then there's, of course, Second Circuit case
19 law -- the Battista case that involved the NBA as a victim out
20 of the Second Circuit, which I had previously cited -- and I
21 have that case, 575 F.3d 226, 2009, the same thing. The
22 attorneys' fees were deemed other expenses relating to the
23 investigation and prosecution of the offense. And because the
24 NBA in that case was deemed to be a victim of the fraud, those
25 attorneys' fees were recoverable.

1 There's also Bahe1, US versus Bahe1, B-A-H-E-L, 662
2 F.3d 610. Again, Second Circuit, 2011. The same result where
3 attorneys' fees were recoverable.

4 So under that provision of the statute, it has been
5 interpreted to allow the attorneys' fees of the victim to be
6 recovered.

7 THE COURT: Are you waiting for me? I'm reading what
8 you --

9 MS. JIMENEZ: I thought you were reading something,
10 Your Honor.

11 So the case law, as I understand it, has interpreted
12 that phrase as other expenses related to the participation in
13 the investigation and prosecution of the offense were
14 intendant to the proceedings to allow the recovery of
15 reasonable attorneys' fees. And that is what Mr. Cupersmith
16 has been requesting. We have removed the travel of counsel
17 and the court appearance of counsel from the attorneys' fees,
18 which we do not think are appropriate fees to be recovered.

19 THE COURT: Are those items subtracted from the
20 amount you're seeking?

21 MS. JIMENEZ: Yes. They were included in the billing
22 schedule that Mr. Cupersmith's counsel provided, but we
23 deducted that amount from the total, since we asked him to
24 give us the categories of expenditures. And so we removed
25 those from the total attorneys' fees we are seeking.

1 THE COURT: All right. I'm just looking at the last
2 case that you cited.

3 MS. JIMENEZ: And the earlier pleading that I had
4 filed, Your Honor, was Docket Entry 258.

5 THE COURT: I'm sorry. What is included in 258?

6 MS. JIMENEZ: It's the docket entry of the filing I
7 had made before, when we were proceeding to sentencing, and I
8 had cited the cases to establish Mr. Cupersmith as a victim.
9 You have the Stewart case, the Battista case...

10 THE COURT: I don't know why this isn't letting me
11 in. Hold on. I'm having issues with Westlaw right now. 575
12 F.3d 226, do you have a copy of it?

13 MS. JIMENEZ: I do, Your Honor.

14 THE COURT: Thank you. Appreciate it.

15 MS. JIMENEZ: That was the betting scheme in which an
16 NBA referee had provided nonpublic information belonging to
17 the NBA to the individuals who were placing these bets. The
18 court first deemed the NBA was a victim. Private information
19 had been used.

20 And secondly, part of the restitution included their
21 attorneys' fees associated with the investigation and
22 prosecution of the offense.

23 THE COURT: All right. Is there anything further,
24 Ms. Jimenez?

25 MS. JIMENEZ: No, Your Honor.

1 THE COURT: Is there any testimony or other
2 information to be provided by the Government?

3 MS. JIMENEZ: We have the exhibits that we had filed
4 previously. But specifically regarding Mr. Cupersmith's fees,
5 we had a Docket Entry 291, Exhibits 4, 5, and 6. Exhibit 291,
6 5, are the itemized costs for Mr. Cupersmith's lost income.
7 And then 291 -- Exhibit 4 is a letter from the attorney. And
8 then Exhibit 6 -- where is Exhibit 6? Exhibit 6 is actually
9 from Docket Entry 258. It was Exhibit 2 with Docket Entry
10 258, which has the whole billing -- all the billing records
11 from the accountant, but the letter, which is attached to
12 Docket Entry 291, which is 291, Exhibit 4, it breaks out those
13 fees into buckets of -- and that's where we removed the travel
14 time and the court time of the attorney.

15 So just to correct -- yes. I'm sorry, Your Honor.
16 Exhibit 258-1 was the billing records, not 258-2.

17 THE COURT: Is there anything further?

18 MS. JIMENEZ: No, Your Honor.

19 THE COURT: All right.

20 MR. ZARROW: Your Honor, may I approach the podium?

21 THE COURT: Yes, of course.

22 MR. ZARROW: Thank you.

23 Good afternoon, Your Honor.

24 THE COURT: What's your name?

25 (No response.)

1 MR. ZARROW: As I understand it, there are four
2 issues relating to Mr. Cupersmith. Two of them are legal.
3 Two of them are factual or questions of evidentiary
4 sufficiency. I'll start up top with the two legal issues, but
5 just to give a high-level summary whether Mr. Cupersmith is a
6 victim, whether his claimed -- whether there's lost causation
7 to the claims here, whether the lost business income is
8 sufficiently justified as a matter of the evidentiary record
9 and the same question for the legal fees, whether they're
10 sufficiently justified in the record, and I'll start up top on
11 whether Mr. Cupersmith is a victim.

12 The question that Your Honor asked first of the
13 Government, the text of the MVRA states in a case of fraud
14 that a victim is any person who is directly harmed by the
15 defendant's criminal conduct in the course of the scheme. The
16 conduct at issue here is placing Mr. Cupersmith's name on
17 those tax returns. Your Honor already held that's not
18 criminal. So it's not fitting within that language in the
19 statute.

20 THE COURT: Well, it wasn't criminal for purposes of
21 the aggravated identity theft statute --

22 MR. ZARROW: Right.

23 THE COURT: -- but the Government is making an
24 argument that it relates to the wire fraud statutes.

25 MR. ZARROW: Correct. So it wasn't criminal conduct,

1 and then the government's next argument is but it was in the
2 course of the scheme. I heard the Government say in the
3 scheme of functionally means related to, and there's actually
4 Eleventh Circuit case law that requires an even tighter nexus,
5 closely related to. That's United States versus Dickerson,
6 370 F.3d 1343, closely related to the scheme. As I read in
7 the course of the scheme, I actually think it requires an even
8 tighter nexus, and that has to be scheme conduct, but no
9 matter.

10 What this Court held in the Rule 29 opinion was that
11 there was not a genuine nexus between Mr. Sheppard's use of
12 Mr. Cupersmith's name and the wire fraud. A fortiori, it
13 wasn't in the course of the scheme. It wasn't closely
14 related. The statutory language in the aggravated identity
15 theft statute is related to -- and Your Honor already found
16 that there wasn't a relation. So I think that's both the
17 beginning and the end of Mr. Cupersmith as a victim.

18 I just want to make one first principles point
19 besides the text point and that is Mr. Cupersmith was a victim
20 of a count on which the Government failed to convict. It
21 doesn't seem fair to me that they would be recovering fees on
22 a count that failed.

23 If Your Honor would like, I can move on to the lost
24 causation question, unless you have any questions.

25 THE COURT: Well, I'm looking at the Dickerson

1 case --

2 MR. ZARROW: Yes.

3 THE COURT: -- and obviously -- the Eleventh Circuit
4 speaks of the relevant conduct --

5 MR. ZARROW: Right.

6 THE COURT: -- so I just want to make sure that I
7 understand the argument because the Court stated that with
8 regard to the relevant conduct, even if it occurs outside the
9 statute of limitations, the district court has to find that
10 the victim's losses resulted directly from the defendant's
11 criminal conduct in the course of the scheme, and the harm to
12 the victim must be closely related. So in determining whether
13 Mr. Cupersmith's losses resulted directly from the defendant's
14 criminal conduct, the Government, as I understand it, is
15 making an argument that Mr. Cupersmith would not have incurred
16 these attorneys' fees but for the fact that Mr. Sheppard used
17 his name in the course of submitting these applications.

18 And as a result, he needed to defend himself because
19 the Government believed by virtue of the subpoena that it
20 issued that he was a participant. So how do you get outside
21 of the loss resulting directly from the defendant's criminal
22 conduct?

23 MR. ZARROW: Your Honor, are you asking that question
24 as a question about loss causation or whether Cupersmith is a
25 victim in the first instance?

1 THE COURT: Well, the victim -- obviously, the victim
2 must have suffered harm, and the defendant must have
3 proximately the caused harm. So if we look at the victim's
4 harm, the victim's harm, as claimed, is that because of the
5 prosecution by the Government directed at first to
6 Mr. Cupersmith that he had to respond to the subpoena,
7 participate in their investigation in order to show that he
8 himself was a victim. So I'm trying to understand because
9 you've said there's four prongs. Two of them are legal issues
10 so --

11 MR. ZARROW: Yes.

12 THE COURT: -- first under the MVRA, is
13 Mr. Cupersmith a victim?

14 MR. ZARROW: No. And I want to be very clear. I
15 understand the question that Your Honor is requesting. To me
16 that goes to the lost causation question which is -- you get
17 to only once you've determined that Mr. Cupersmith is a
18 victim. To determine whether he's a victim, you ask whether
19 Mr. Eric Sheppard's conduct in the course of the scheme harmed
20 him.

21 And Your Honor already has held as a matter of law, I
22 believe, that the placement of Mr. Cupersmith's name on the
23 tax returns was not in the course of the scheme because there
24 was no genuine nexus. That's the language in Dubin. That's
25 the language Your Honor used. There was no genuine nexus

1 between the use of Mr. Cupersmith's name and the wire fraud.
2 It wasn't related to. That's the language of the aggravated
3 identity theft statute.

4 THE COURT: That's with regard to the aggravated
5 identify theft --

6 MR. ZARROW: Absolutely, and I think --

7 THE COURT: -- but the government's argument is with
8 regard to the wire fraud.

9 MR. ZARROW: Well, what Your Honor held was that
10 there was sufficient nexus between the wire fraud and the use
11 of Mr. Cupersmith's name. I think that it also forecloses the
12 Government claiming him as a victim under the MVRA because the
13 MVRA requires that the harm flow from criminal conduct in the
14 course of the scheme, and the scheme here was the wire fraud.

15 So Your Honor found no sufficient nexus, and I think
16 that no sufficient nexus also necessarily applies under the
17 MVRA. You seem not convinced --

18 THE COURT: Well, I -- because the Eleventh Circuit
19 has held that in light of the expanded statutory language,
20 restitution orders for conduct closely related to the offense
21 of conviction are appropriate under the MVRA --

22 MR. ZARROW: Correct.

23 THE COURT: -- in addition to the specific conduct
24 for which the defendant was convicted. So that puts the
25 aggravated identity theft to the side. So now we look at

1 the --

2 MR. ZARROW: Yes.

3 THE COURT: -- offenses of conviction, which in this
4 case were the wire fraud.

5 MR. ZARROW: Yes.

6 THE COURT: So with regard to those offenses of
7 conviction, how is Mr. Cupersmith not a victim?

8 MR. ZARROW: Okay. So the conduct that allegedly
9 harmed Mr. Cupersmith was Mr. Sheppard's placement of his
10 identification on the tax forms; correct? Your Honor has
11 already said that is not related to the wire fraud. That was
12 the holding with respect to the aggravated identity theft
13 count.

14 THE COURT: Related to the wire fraud. All right --

15 MS. WEINTRAUB: Right, because that's the statutory
16 language in 1028A. So you've already said that placing the
17 name on the tax form is not related to the wire fraud. The
18 Eleventh Circuit quote you just read to me requires a close
19 relation, which is an even tighter nexus than is required
20 under the aggravated identity theft statute. That's the basic
21 argument.

22 So if a related -- if a relation -- unmodified is
23 insufficient, it is necessarily true that the conduct at issue
24 here is not closely related.

25 THE COURT: Okay.

1 MR. ZARROW: The second argument is loss causation.
2 Your Honor, that's the question of whether the fees and
3 business income actually incurred here by Mr. Cupersmith were
4 directly caused by Mr. Sheppard. I don't think any of the
5 cases the Government cited involve a response to a Government
6 subpoena. If you apply principles of proximate cause, usually
7 you require foreseeability.

8 I don't think there's any argument that Mr. Sheppard
9 foresaw requiring Mr. Cupersmith to respond to a Government
10 subpoena. In addition to that, I personally am not aware of
11 any case in which the alleged victim responds to a Government
12 subpoena and incurs fees and then gets to recover those. So
13 that's the second point.

14 If Your Honor would like, I can turn now to the two
15 evidentiary sufficiency points.

16 THE COURT: Well, before we get past the second, the
17 lost causation with regard to the attorneys' fees -- and I'm
18 not certain if you read the case that the Government just
19 provided --

20 MR. ZARROW: Battista?

21 THE COURT: Yes.

22 MR. ZARROW: I have. Sure.

23 THE COURT: All right. How do you distinguish -- and
24 I understand that although the court held that the two, the
25 VWPA and the MVRA, are closely aligned in terms of their

1 context -- so they apply equally, but the court found that the
2 attorneys' fees were recoverable.

3 MR. ZARROW: There's no question that attorneys' fees
4 are recoverable as an abstract matter. The question here is
5 just whether it was directly caused by Mr. Sheppard's conduct
6 or the government's subpoena. So I don't have any quarrel
7 with the general rule for which the Government cited the case.

8 I'll also say that case doesn't help the Government
9 on the victim question. I don't know if Your Honor is
10 familiar with the fact pattern in Carpenter, the Supreme Court
11 case about wire fraud, but it's essentially the same fact
12 pattern.

13 The victim in this case and the defendant -- or the
14 victim in Carpenter, they both lost the right to use their
15 confidential information. That's obviously a harm cognizable
16 under the wire fraud statute. So I don't think that's any
17 problem for us on the victim question. It's a pretty direct
18 harm and it's a match to a Supreme Court case.

19 THE COURT: Okay.

20 MR. ZARROW: On the question of evidentiary
21 sufficiency, I want to break this out. We've got the lost
22 business income and we've got the attorneys' fees. I can
23 start with the lost business income. That is -- if Your Honor
24 has the document, it's document number 291-5.

25 THE COURT: Let me pull it up on the record.

1 MR. ZARROW: Sure.

2 And I can start just with a prefatory matter which is
3 the Government bears the burden of proof here, and it needs to
4 prove that this is actually lost business income. That's what
5 our argument flows from. So what Your Honor will see, if you
6 have the document available --

7 THE COURT: Give me two seconds. I'm getting there
8 as fast as I can. It's just running a little slow. I just
9 got out of it to get into Westlaw. So hold on.

10 MR. ZARROW: If Your Honor would like, I can hand you
11 my physical copy --

12 THE COURT: I have it here. It just took me a moment
13 to get into the computer. All right. I'm with you.

14 MR. ZARROW: All right. So what Your Honor will see
15 are essentially billing entries by people at Mr. Cupersmith's
16 firm and then dollar values associated with the billing
17 entries. That's all the Government has in support of its
18 claim that this is lost business income, but there's no
19 affidavit, no attestation, nothing like that actually proving
20 this is lost business income.

21 You can imagine, for example, that the office was
22 slow one day. And while they were waiting around for a client
23 to come in -- let's say they had three hours in between
24 clients -- they went and analyzed documents and compiled
25 subpoena information. That's not lost business income.

1 That's just the time they spent doing these tasks.

2 What the Government has not done is carried its
3 burden of proof. It's not even come particularly close to
4 carrying its burden of proving that this is lost business
5 income that the -- Mr. Cupersmith's firm forewent other
6 opportunities because of what you see on this sheet.

7 The only thing the Court has from Mr. Cupersmith is
8 his victim impact statement, which was not signed under
9 penalty of perjury, in which he doesn't mention lost business
10 income at all. He doesn't vouch for this. There's absolutely
11 nothing in the record that substantiates this as lost business
12 income.

13 All you have before you is the time -- the value of
14 the time that these people spent -- allegedly spent because
15 it's not under perjury -- doing the things listed here.
16 That's not sufficient. That's plainly not sufficient.

17 THE COURT: Okay.

18 MR. ZARROW: And then on attorneys' fees you have
19 more or less the same problem. The attorney fee submission
20 that Your Honor first received looked like this. This is
21 document entry 258-1, but it looked like this. Oh, I'm sorry.
22 It was completely redacted. We have no idea what the time was
23 spent for. If I submitted a bill like this to a client, they
24 would reject it out of hand. Again, the Government bears the
25 burden of proof.

1 What the Government responded with when it, I think,
2 figured out it had a very substantial problem is Docket
3 Entry 291-4. That's a summary letter from the law firm Fox
4 Rothschild in which essentially they went month by month and
5 provided an extremely vague high-level summary -- just a
6 high-level summary of what types of things in the abstract the
7 attorneys were doing.

8 So this isn't block billing by day or by hour. What
9 you're looking at is block billing by month. Again, I could
10 not submit a bill to a client that looked like this. I don't
11 think the Government could submit it and expect to receive
12 restitution from the court.

13 For example, in October, there was an invoice for
14 \$40,000 and the description is conferences with clients,
15 docket review for possible subpoena response, conference with
16 Government team. We don't know -- there's no way for the
17 Court to scrutinize whether the hours are reasonable, whether
18 there was duplicative billing, whether it was done by a
19 paralegal, whether it was done by an attorney. There's just
20 nothing in the record.

21 In the summary description what you'll see is stuff
22 like review selected docket entries. Obviously,
23 Mr. Cupersmith's attorney couldn't review every single entry
24 on the docket and expect to be compensated. Many of them have
25 nothing to do with Mr. Cupersmith. We have no way to know

1 what docket entries they were reviewing. Review selected case
2 law. We have no way to know whether the case law was germane
3 to Mr. Cupersmith or whether just out of intellectual
4 curiosity the attorneys were researching the wire fraud issues
5 in this case. It is completely, completely unsubstantiated.
6 That's on the substance.

7 If you turn back to the fully redacted version that
8 the Government has submitted with no time entries, there's no
9 way for us to tell, for example, whether the attorneys were
10 performing tasks that should have been done by paralegals. As
11 I mentioned previously, duplicative time -- I'm sure Your
12 Honor has seen many attorneys' fees applications -- maybe in
13 Equal Access to Justice Act cases or the like. And usually,
14 people substantiate their time. The court goes through it
15 pretty carefully and parses out what's necessary time, what
16 should have been done by a paralegal. There's no way to do
17 that here even if the Court wanted to. It's not possible.
18 The Government hasn't carried its burden to prove that these
19 fees were reasonable or necessary.

20 The Battista case that Your Honor mentioned earlier,
21 that the Government cited, actually has a nice little
22 recitation towards the end. I don't remember the page number
23 specifically. But they -- the Second Circuit credited the
24 district court for meticulously -- I think is the word --
25 meticulously going through the billing fee records and

1 determining which were compensable, which were not. There's
2 no way to do that here. Your Honor could not meticulously go
3 through the billing fee records because we have month-by-month
4 block billing with overly vague entries and no way to actually
5 figure out what the attorneys were doing or whether they were
6 related to the representation of Mr. Cupersmith as necessary
7 to this case.

8 The last issue is the hourly rate. I believe more or
9 less the attorney hourly rate charged was 900 and the
10 paralegal rate was something like 4- or 500. It was a
11 substantial sum. Typically, in a case like this, what you
12 have see -- what you probably have seen is that people submit
13 declarations and affidavits attesting that the rate was
14 reasonable in the market in order to persuade the court to
15 compensate the attorney at the rates charged. There's nothing
16 like that here. There's nothing. So there's no way for the
17 Court to perform that analysis either.

18 So what you have is a woefully, in my view,
19 inadequate record on both lost business income and on
20 attorneys' fees. I don't think you need to reach that because
21 you've got the threshold issue of whether Mr. Cupersmith is a
22 victim. In my mind, the Government is seeking compensation on
23 a count for which they failed to convict. But if you do get
24 to the evidentiary sufficiency question, there's just no
25 record for you to perform the review that the case law

1 requires. Thank you.

2 THE COURT: Thank you.

3 MS. JIMENEZ: Your Honor, with respect to issue of
4 whether or not Mr. Cupersmith is a victim, the analysis here
5 is under the Mandatory Victim Rights Act. It is not for the
6 Court, I submit, to engage in a Dubin analysis, which the
7 court did for the aggravated identity theft counts. Here, it
8 is whether or not he is a victim, which the case law in
9 Dickerson and the subsequent cases say that it is to be an
10 expansive term, not a narrow term. It is to be defined
11 expansively in scheme-based crimes. It is not to apply a
12 Dubin standard for purposes of determining whether or not it
13 satisfies the elements of an aggravated identity theft.

14 Here, the Government is claiming that Mr. Cupersmith
15 was a victim of the wire fraud. And we have three wire fraud
16 counts, a count where there was a falsified loan application
17 to Northeast Bank, which is Count 7, an actual tax return
18 stand-alone count submitted, which is Count 8, and that was a
19 tax return submitted to support that loan application, and
20 that tax return used Mr. Cupersmith's identity on the tax
21 return where the defendant claimed this was Mr. Cupersmith's
22 work product, and then Count 9, which is a loan application
23 submitted together with a tax return in that count to Cross
24 River Bank where that tax return, again, represented
25 Mr. Cupersmith's work product -- purported work product,

1 fraudulent work product.

2 And so under the statute, the question is was he
3 directly harmed as a result of the defendant's criminal
4 conduct in the scheme. And as I've already discussed with the
5 Court, he's not just a regular witness. It's his tax return
6 in those counts purportedly prepared and signed by him and his
7 firm. And so he had to defend himself against that.

8 The statute provides for the victim to be reimbursed
9 for their expenses. It's not just, I don't know, lost
10 business, even though every minute that he had to spend
11 dealing with this matter and clearing his name and helping the
12 Government with its investigation in the prosecution of the
13 person who actually falsified those tax returns in his name,
14 those are his expenses -- and of course, time lost away from
15 his actual business.

16 Does the Court have any questions for me on the --

17 THE COURT: Well, I think it comes down to a question
18 of law and then, obviously, a question of fact with regard to
19 this income that was lost and these attorneys' fees that were
20 incurred with regard to whether it was directly related.

21 Let me first say that it appears under the statute --
22 because the question is whether Mr. Sheppard's fraud here on
23 the bank and the SBA with regard to the wire fraud charges can
24 be considered a proximate cause of the loss to Mr. Cupersmith.
25 So I think that is, obviously, the legal issue, whether he is

1 a victim. It appears that it's broadly defined by the
2 Eleventh Circuit, a person directly and proximally harmed as a
3 result of the commission of the offense for which restitution
4 may be ordered, including in the case of an offense that
5 involves as an element a scheme conspiracy, or a pattern of
6 criminal activity any person directly harmed.

7 It's clear that with regard to these three counts --
8 7, 8 and 9 -- that Mr. Cupersmith's name and the use of his
9 name and his company was placed on each of the tax returns
10 that were part of the package that were submitted to the
11 banks. So I think in terms of the victim, it would appear he
12 is a victim. The argument that's been made -- and I'm looking
13 at the document to try to discern -- is how the Government
14 parses out the amounts and comes to a figure in this case of
15 \$113,382 justified as loss of business income.

16 MS. JIMENEZ: Well, it's actually \$93,000 with
17 respect to the expenses or costs associated with
18 Mr. Cupersmith's business that is separate from the attorneys'
19 fees, which are \$113,000. There is the schedule, which is
20 291-5 --

21 THE COURT: But how does the Government -- I mean,
22 the Court is just to accept the line items that the lost
23 income and expenses related to the investigation and
24 prosecution as well as the attorneys' fees totaled this
25 amount. I guess the question is factually whether that is

1 justified. And Mr. Cupersmith is not here to testify. What's
2 before the Court is a chart that the Government has filed, and
3 I'm just questioning whether that's sufficient.

4 MS. JIMENEZ: So, obviously, hearsay is admissible in
5 this proceeding. Mr. Cupersmith provided a written account by
6 date, by units, by staff, including himself, and Mr. Alex
7 Zaslow, both of whom testified in this case, with an amount of
8 time and description for each item which talks about the
9 companies associated with this case. It makes references to
10 the FBI, to document review, to trial preparation, itemized.
11 That is what he submitted.

12 Restitution in a case is -- what is required is to
13 provide a reasonable estimate of the expenses and the loss to
14 Mr. Cupersmith that he be made whole. Mr. Cupersmith here is
15 not asking for anything extra, simply the cost that he
16 incurred associated with this.

17 As for the attorneys' fees, there is the letter from
18 his counsel, Mr. Kaminski, and, obviously, he considered the
19 individual -- the details associated with the billing
20 statements to be confidential information, but it is broken
21 down by time. I counted Mr. Kaminski's time, which is the
22 highest billing rate, to be about 40 percent of the time. So
23 there was a younger associate and a paralegal who worked on
24 this matter as well, and he categorized the time and amounts
25 not just by month but by hours associated with the type of

1 work that he was doing.

2 And so from the government's standpoint, we believe
3 that it's a reasonable estimate of the cost incurred by
4 Mr. Cupersmith for his involvement in this case and for being
5 a victim in this case.

6 THE COURT: But it's not merely the involvement in
7 the case. I guess that's what I'm having a hard time -- I'm
8 looking at Mr. Kaminski's letter --

9 MS. JIMENEZ: I don't want to throw another ambiguous
10 term into this. We have harm, which is what determines
11 whether or not he is a victim, and then how is that harm
12 quantified; that is, what are the costs associated with this
13 individual having been a victim in this case, the cost that
14 should be reimbursed.

15 So the defendant claims that Mr. Cupersmith being
16 subpoenaed and having to incur costs associated with
17 responding to subpoenas was not foreseeable even though he
18 took his identity and submitted tax returns that were false
19 and that used his identity. That was apparently not
20 foreseeable. I submit of course it was foreseeable. To the
21 extent that his fraud would be discovered, it is most
22 definitely foreseeable because he was a centerpiece of the
23 fraud and, in fact, that there are specific counts that he was
24 convicted on which involved those tax returns. So of course
25 it's foreseeable.

1 And then the question is what are the losses
2 associated with him being a victim that is caused by the
3 conduct of the defendant that the victim should be reimbursed
4 for. The statute provides for him being reimbursed for
5 transportation -- hold on. Right -- you know, lost income,
6 child care, transportation, and other expenses incurred during
7 the participation in the investigation and prosecution of the
8 offense. These are expenses for which he is entitled to be
9 reimbursed.

10 THE COURT: Well, it's what's necessary and
11 reasonable. And I'm looking at Mr. Kaminski's letter and I'm
12 trying to cross-reference it with this spreadsheet and docket
13 entries, research issues, conferences with clients, document
14 review. It's hard to discern what, in fact, is necessary and
15 reasonable. And in this case, he certainly intended to put
16 Mr. Cupersmith in the same position as he would have been,
17 which is, had the crime not been committed, not in a better
18 position, and it appears to have some entries that I'm not
19 certain are necessary and reasonable.

20 Is there anything else for the Government to present?

21 MS. JIMENEZ: Well, if the attorneys' fees are not
22 sufficiently detailed, I would ask the Court to allow the
23 Government to submit a supplement by next Tuesday to detail
24 the attorneys' fees in a way that would set out essentially
25 item by item that Mr. Cupersmith should be reimbursed for.

1 And I would just submit it's not Mr. Cupersmith's
2 fault. I mean, it's our fault here that there was a
3 back-and-forth with counsel not wanting to sort of reveal what
4 was confidential in trying to come up with some middle ground
5 allowing him to provide the information in terms of
6 categories. But if the Court deems that to be insufficient, I
7 would --

8 THE COURT: I'm merely saying it should not be a
9 windfall. It should be necessary and reasonable to place the
10 victim in the same position had the criminal conduct not
11 occurred. This is the restitution hearing, so the Government
12 appears to rest on what it submitted to the Court.

13 Is there anything further?

14 MS. MARTINEZ: May I just make one point, Your Honor?

15 One approach, if you have some concern with the
16 attorneys' fees, is just to the fact that you were here in the
17 courtroom. You saw Mr. Cupersmith testify, the extent to
18 which he was cross-examined. You saw all the items that were
19 admitted into evidence that had been provided by
20 Mr. Cupersmith's firm. You saw Mr. Zaslow, who is also from
21 Mr. Cupersmith's firm, testify. You saw the documents that
22 had been produced by Mr. Zaslow in this courtroom that were
23 submitted into evidence.

24 And the reason I mention that is because I think you
25 have a good amount in the record of reliable evidence to

1 support that at least a portion of these attorneys' fees are
2 certainly reasonable in this case that became quite complex
3 paperwise and where a lot of the documents that were false
4 were documents that were tax returns that were reported to be
5 falsified by this poor man, Mr. Cupersmith, with numbers being
6 crunched that were false.

7 And so one suggested approach, Your Honor, to
8 conclude this case, is for you to rely on what you saw
9 yourself and what is in this record and perhaps make an
10 adjustment downward on the attorneys' fees side so that
11 basically you still make the victim whole but you ensure that
12 you satisfy your concern that he doesn't have a windfall.

13 The other comment that I feel like I must make, Your
14 Honor, is that the defendant in this case testified on the
15 stand that he realized that his conduct impacted others and
16 that as a result, he made a decision to pay the attorneys'
17 fees of Jeanette Gonzalez and his other employees because he
18 felt they needed them.

19 And so he affirmatively recognized that his conduct
20 impacted others. He made a choice to pay for some. And it
21 was in fact the ones that he had a joint defense agreement
22 with. And after he bought representation for them, they
23 stopped speaking to the FBI.

24 Mr. Cupersmith is the one person who Mr. Sheppard did
25 not pay for attorneys' fees. Mr. Cupersmith continued to

1 speak to the FBI, and he participated in this investigation
2 and in this prosecution. And the Mandatory Victim Restitution
3 Act specifically says that time that is spent in assisting the
4 Government in the investigation and prosecution of the case is
5 the type of restitution harm, the type of pecuniary loss that
6 is covered. And when I've seen some debate in the case law,
7 Your Honor, it's when sometimes victims are out there and they
8 say, "Oh, we filed a civil lawsuit and we want to recover our
9 attorneys' fees for the civil lawsuit" or something like that,
10 and courts squarely reject that. But what the courts grant is
11 when the person asks for attorneys' fees in the -- for the
12 attorneys' help in assisting with the government's criminal
13 investigation and prosecution.

14 So I just want to add the defendant himself made a
15 decision to pay attorneys' fees for people who would not speak
16 to the FBI, but the poor victim who did speak to the FBI --
17 you know, I just would ask this Court to maybe adjust it
18 downward to allay your concerns, but you have a very
19 sufficient record.

20 THE COURT: All right. Thank you.

21 At this point I would like to parse through the fees
22 and costs to determine whether they are necessary and
23 reasonable, understanding that the Government carries the
24 burden. So to the extent that the Court is unable to based on
25 what the Government is relying upon, then it obviously weighs

1 against the Government. But I do believe at this point the
2 Court should enter a written order with regard to the
3 government's request for restitution.

4 The Government is also going to advise the Court with
5 regard to the forfeiture and whether that's unnecessary given
6 the clearance of the check.

7 Is there anything further that we need to address at
8 this time?

9 MS. MARTINEZ: Your Honor, if I may. I want to make
10 clear that we are seeking a restitution judgment with respect
11 to the SBA. The SBA is entitled to full and timely
12 restitution. I made an effort in writing and with the
13 conference a month in advance of this proceeding asking,
14 "Please, if you're going to pay, pay in advance because we
15 need to have proper verification from the victim." And so --

16 THE COURT: It's my understanding that the Government
17 was not going to. So at this point you are seeking --

18 MS. MARTINEZ: Oh, no, no -- Your Honor, we do need
19 the restitution judgment in place because the victim has not
20 received the money --

21 THE COURT: And then Mr. Sheppard will be credited
22 for the amount that he's paid.

23 MS. MARTINEZ: He will be 100 percent credited for
24 the restitution. And then the forfeiture matters are being
25 handled by Mr. Hyman, but we just need the restitution order

1 in place for the amount that I requested, which was 170,000 --
2 I have it.

3 Does the Court need that number?

4 THE COURT: No. I have it by way of the government's
5 filings.

6 Is there any objection to that restitution amount for
7 the SBA loan?

8 MR. SREBNICK: Yes. To avoid confusion and since the
9 Court is already going to be reviewing the attorneys' fees
10 issue, what I would propose is we'll get the check to the SBA.
11 The Court will await the affirmative clearance of that check,
12 at which point there's no need for a restitution order;
13 otherwise -- I want to avoid triple payment.

14 THE COURT: I think it would avoid the forfeiture
15 order, but the Court will enter an order of restitution with
16 regard to the SBA loan of \$170,211.80, and Mr. Sheppard will
17 be credited for the amount that he's already paid toward the
18 restitution, and the Government will not move forward on the
19 issue of forfeiture. Am I correct?

20 MS. MARTINEZ: You understand it correctly. We need
21 the restitution judgment. And we have provided the reference
22 numbers for the loans to probation, which need to be provided.
23 And I've provided them to the defense as well. Because to be
24 able to receive that payment, the SBA needs those specific
25 loan numbers.

1 We need the restitution judgment today, in fact,
2 because time has passed -- accounted -- and we only have a few
3 more days within the 90-day window. That's why I had asked a
4 month in advance to the defense and the defense then came here
5 today.

6 I even inquired as to how long it would take for the
7 victim to be able to receive the money, and it just wouldn't
8 be enough time. Again, that's why I did a month in advance.
9 So now we're forced into having the restitution judgment and
10 then we will -- I have my financial litigation program
11 attorney awaiting it. As soon as the SBA gets it credited,
12 she will credit at the US Attorney's Office. So that will
13 take care of that. And then Mr. Hyman will be able to move
14 forward with his agreement regarding forfeiture.

15 THE COURT: When is the ninetieth day? Do we know?

16 MS. MARTINEZ: It's going to be roughly, Your Honor,
17 September 6 or 7 because --

18 THE COURT: All right. Then we'll enter the order in
19 short order with regard to restitution, and certainly that
20 will be part of the amended judgment with regard to the
21 restitution amount.

22 Is there anything further that we need to address?

23 MR. SREBNICK: One moment, Your Honor.

24 THE COURT: On behalf of the defendant?

25 MR. SREBNICK: Nothing else, Your Honor.

1 THE COURT: On behalf of the Government?

2 MS. JIMENEZ: No, Your Honor.

3 THE COURT: Okay. Have a nice weekend. Good to see
4 everyone.

5 (Proceedings concluded at 2:36 PM.)

6 CERTIFICATE OF REPORTER
7

8 I certify that the foregoing is a correct
9 transcription of the record of proceedings in the
above-entitled matter prepared from my stenotype notes.

10 DATE: 9th of October, 2024 /s/Lance W. Steinbeisser
11 Lance W. Steinbeisser,
12 FCRR, RPR, FPR-C
13 Official Court Reporter
United States District Court
14 Southern District of Florida
Miami, Florida
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