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Attorneys for Defendant
ABRAHAM PARK

UNITED STATES DISTRICT COURT

CENTRAL DISTRICT OF CALIFORNIA

SOUTHERN DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ABRAHAM PARK,

Defendant.

Case No. 8:23-cr-00132-FWS

DEFENDANT ABRAHAM PARK'S RESPONSE TO GOVERNMENT'S REPLY AND FURTHER UPDATED STATEMENT OF OBJECTIONS TO PRESENTENCE REPORT

Date: August 7, 2025
Time: 11:00 a.m.

Defendant Abraham Park, by and through his attorney of record, Michael A. Schachter, submits his Response to Government's Reply and Further Update Statement of Objections to Presentence Report.

Respectfully submitted,

GESSIN SCHACHTER LLP

DATED: July 31, 2025

By */s/ Michael Schachter*
MICHAEL SCHACHTER
Attorney for Defendant Abraham Park

I. INTRODUCTION

The government filed its reply brief on July 31, 2025, responding to the defense's July 24, 2025 sentencing position paper. The defense now submits this brief response.

II. UPDATED STATEMENT OF OBJECTIONS

In its reply, the government notes that the defense objected to a June 30, 2020 loan in S.C.'s name but did not object to a later August 3, 2020 loan in S.C.'s name. Dkt. No. 80 at 2-3. The defense agrees to withdraw its objection as to the June 30, 2020 loan.

This increases the total loss amount for loans where the government has established knowledge of fraudulent intent to $ 4,272,600.00 (calculated by adding $160,000, the value of the June 30th loan in S.C.'s name, to the defense's prior total in Exhibit 9). Accordingly, the defense respectfully submits that both the loss amount and restitution amount should be $ 4,272,600.00.

III. THE DEFENSE RESPECTFULLY MAINTAINS ITS OTHER OBJECTIONS TO THE PRESENTENCE REPORT

Aside from the above, the defense respectfully maintains its other objections to the Presentence Report and the arguments contained in its July 24, 2025 sentencing position paper and July 31, 2025 response to the Revised Declaration of Special Agent Christina Clyburn. The defense briefly highlights two issues from its sentencing position paper:

- Systemic EIDL fraud context: The defense explained that the SBA's own Inspector General found 33% of all EIDL disbursements were potentially fraudulent. Where fraud was commonplace rather than exceptional due to the program's structure, the mere fact that an application was later deemed fraudulent cannot, without more, establish that Mr. Park knew of or was deliberately ignorant to its fraudulent nature. The government's silence on this critical contextual evidence should weigh against accepting their loss calculations at face value.

- Limited scope of *Yafa* decision: The government relies on *United States v. Yafa*, 136 F. 4th 1194 (9th Cir. 2025), but as the defense noted in its position paper, *Yafa's* holding was expressly limited. While the Ninth Circuit found "loss" genuinely ambiguous in the context of Application Note 3(B)'s instruction to use gain, the court emphasized that its conclusion "is limited to Application Note 3(B) and says nothing about the reasonableness of Application Note 3(A)'s instruction defining loss as the 'greater of actual loss or intended loss.'" Therefore, *Yafa* does not control the intended loss issue.

IV. CONCLUSION

Accordingly, for the reasons stated in the defense's filings and any additional reasons presented at the sentencing hearing, the defense respectfully requests that the Court find a total loss amount and restitution amount of $4,272,600.00, corresponding to an 18-level enhancement, and impose a sentence of either 17 months' imprisonment or five years of home detention, either of which is sufficient, but not greater than necessary, to achieve the purposes of sentencing.

Respectfully submitted,
GESSIN SCHACHTER LLP

DATED: August 5, 2025

By */s/ Michael Schachter*
MICHAEL SCHACHTER
Attorney for Defendant Abraham Park

PROOF OF SERVICE

I, **Isabelle Andrade**, declare that I am a resident or employed in Orange County, California; that my business address is the Gessin Schachter LLP, 910 S. El Camino Real, Suite 201, San Clemente, California 92672, Telephone No. (949) 328-6629; that I am over the age of eighteen years; that I am not a party to the action entitled above; that I am employed by Gessin Schachter LLP, who is a member of the Bar of the State of California, and at whose direction I served a copy of the attached **DEFENDANT ABRAHAM PARK'S RESPONSE TO GOVERNMENT'S REPLY AND FURTHER UPDATED STATEMENT OF OBJECTIONS TO PRESENTENCE REPORT** on the following individual(s) by:

[ ] Placing same in a sealed envelope for collection and interoffice delivery addressed as follows:	[ ] Placing same in an envelope for hand delivery addressed as follows:	[ ] Placing same in a sealed envelope for collection and mailing via the United States Post Office addressed as follows:	[X] Via E-mail addressed as follows:

Judith Tapia, USPO
E-mail:
Judith_Tapia@cacp.uscourts.gov

This proof of service is executed at Irvine, California, on **August 5, 2025**.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

/s/ Isabelle Andrade .
ISABELLE ANDRADE