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IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

GURJEET BATH,

Defendant.

CASE NO. 1:24-CR-00198-001

SENTENCING MEMORANDUM

Sentencing: March 23, 2026

COMES NOW Defendant, GURJEET BATH (hereinafter “Mr Bath”) with the following
Formal Objection and Statement in Mitigation/Sentencing Memorandum.

The factual background and equities in this case are unique and deserve emphasis. As a
result, below Mr. Bath first presents the broad and plentiful grounds for Mr. Bath to be
sentenced to a non-custodial term and granted probation. Thereafter, the mechanical grounds of
the objections and 3553 factors are applied; as they can more succinctly be done with this first
section as a backdrop.

I:

Short Summary of Charges and Salient Events

The factual backdrop of this case is very simple: Mr. Bath made false statement(s)
(overstatement) of his LLC’s payroll in order to get larger PPP loans than he qualified for.
Specifically, Mr. Bath’s corporations, GS Bath, Inc. and Complete Transportation Solutions,
received \$848,010 more in PPP loans than they actually qualified for.

Before being arrested, Mr. Bath was contacted by law enforcement regarding the loans.
Immediately from his first contact he admitted his wrongdoing to agents. He did not require

1 anything of them as a condition precedent to accepting responsibility and endeavoring to make
2 amends. Indeed, at that initial contact (phone call February 5, 2024) he told the agents that he
3 would pay back “every penny.” Mr. Bath honored his word and in fact paid back 100% of the
4 loans received and has made full restitution.

5 II

6 Absolute Cooperation, Without Being First Charged

7 As per Paragraph 12 of the PSR, Mr. Bath immediately acknowledged wrongdoing and
8 accepted responsibility for the losses, after only a phone call with Agents, in February 2024. No
9 arrest. No charge. Immediately after that contact Mr. Bath fully cooperated with investigations.
10 Without waiving privilege, Mr. Bath communicated directly with agents, providing documents
11 and information as requested, against the instructions of his then counsel (not the undersigned).
12 Indeed, the court is asked to note that the first entry on the docket for this case is the
13 Information, filed in August of 2024. The plea agreement was filed the next day. The
14 foregoing level of timely cooperation is rare and deserving of special consideration for
15 purposes departure/variance downward at sentencing.

16 III

17 Possibly the Only PPP Case That Does Not Involve Lamborghinis and Lavish Expenses

18 In most PPP cases we see the money being squandered on excess and consumption. In
19 said typical cases, the Factual Basis sections of the pleas present purchases of fancy cars like
20 Lamborghinis, “flexing for the ‘Gram” (posting excess and lavish lifestyle on Instagram/social
21 media) and other improper circumstances. Here, Mr. Bath attempted to deploy the funds for
22 actual business purposes, which had the potential to create positive economic activity in his
23 community, by way of real estate development/construction. So, while Mr. Bath did more in
24 loans than he should have, he intended to put the money to productive use. This is further
25 grounds for departure/variance downward at sentencing.

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IV**Rare Case With ZERO Actual Loss to the Government: Variance to the Base Offense Level is Righteous**

Because most PPP cases are built off trails of abject frivolity and excess, the persons who took the money never make restitution. Indeed, in nearly all cases the parties charged lack the ability to ever pay the money back, even over their whole lifetimes. In stark contrast, Mr. Bath immediately set out to repay the monies and it is stipulated that he timely and fully paid restitution. This is an incredibly important factor which itself is grounds for variance/departure down to the base offense level of 6.

V**Depression and Family Issues Underly the Offense**

The PSR touches on Mr. Bath's background, and why he made the false statements to get the loans. Mr. Bath's relationship with this father is/was (putting it politely) strained. Culturally, south east Asian sons often live with their parents (bringing their bride and new children) with them. Melding the two families under one roof can be challenging and a source of conflict. For Mr. Bath, it was a psychological struggle because following his cultural norms meant continued psychological harm, stemming from the relationship with his father. The two were financially tied, in addition to domestically in their living circumstances. Mr. Bath was pummeled with this interdependence, to such a point where he became clinically depressed. The depression opened the door to substance use and abuse, and from there, he found the "motive" to engage in the subject conduct. He was desperate for freedom; to prove his independent value and productivity; to be the man of his household. Unfortunately, this culminated in the wrongful conduct, which Mr. Bath deeply regrets, and for which he timely sought to make right. Mr. Bath is getting mental health care, is sober, and is in the "right place" to be appropriately granted probation.

VI**Bath Contributes to Society & is Worthy of a Chance at Non-Custodial Redemption**

Mr. Bath presents with real potential, making him worthy of a grant of probation. He is UC Davis alumni, with degrees in hard sciences. He is a husband and father of two, including

1 an infant. The character letters attached (identified infra) make clear that he is a decent and kind
2 person, looked to for help and support by his community. In many instances, we see defendants
3 who are given second chances that do not seize the opportunity to be productive. Mr. Bath has
4 the tools (education, remorse, youth) and motivation (his wife, two children) to take a grant of
5 probation to be a fully productive and positive member of society.

6 **VII**

7 **Objections to PSR**

8 Mr. Bath objects to the PSR on the following grounds, in the order presented therein:

9 (a) Paragraph 62: The PSR inflates Mr. Bath's financial status. Specifically, two
10 properties are identified as being "owned" by Mr. Bath. Informal request was made to correct
11 this implication, so that it can be made clear that he owes money on both—the debt is, after all,
12 collateralized by the subject properties. One property, the Elm Street property, is subject to a
13 "seller-carry-back" loan. Mr. Bath had to stop paying on the first-position secured loan on this
14 property to pay restitution in this case; the seller declared default and foreclosed. Because this
15 and the Peach Avenue notes are apparently not on his credit profile, his debt and expenses
16 associated therewith are not factored by the PSR. Request by Mr. Bath for a copy of the
17 "Accurint" report relied on by Probation was declined.

18 (b) Paragraph 72: The guideline range of the fines applicable is capped at \$95,000
19 (see 5E1.2(c)(3)). The draft PSR mentioned this, but the final omits it. This is important
20 because Mr. Bath stipulated to \$100,000, which is greater than the guideline, and thus is further
21 grounds for departure/variance downward on the guideline.

22 (c) Paragraph 83: There is no restitution in this case, because it was paid in full
23 before sentencing. The plea agreement makes clear that the forfeiture provisions are
24 extinguished by this fact. Therefore, the forfeiture provisions should be stricken.

25 (d) Paragraph 86: There are multiple and deep grounds for departures. Those
26 include the immediate and full cooperation with the Government, very early plea, mental
27 health/substance use/abuse, the good-faith use of funds, early and full payment of restitution,
28 Bath's "redemption" value, etc. All of the foregoing is developed, supra, and incorporated by
this reference as if fully set forth hereunder. Despite all these grounds, the PSR assigns no

value to these very unique and compelling circumstances; all of which mitigate the offense and readily justify variance/departure down to the BOL of 6, and non-custodial sentencing.

VIII

3553(a) Factors Applied

- The nature and circumstances of the offense and history and characteristics of the defendant;
 - Bath received more in PPP loans than she should have, but the funds were put to non-frivolous good faith use, and no Actual Loss actually occurred. The events at issue occurred in a dark time in Mr. Bath's life, which is/was merely a 5 year period, in what was/is a law abiding life. Mr. Bath has a greater length of good history, but orders of magnitude. This, coupled with his education, family and societal support, motivation by his children including infant, all factor in favor of a non-custodial probationary term.
- The need for the sentence imposed to: 1) reflect the seriousness of the offense and promote respect for the law, and to provide just punishment for the offense, 2) to afford adequate deterrence to criminal conduct, 3) to protect the public from further crimes of the defendant, and 4) to provide the defendant with needed educational or vocational training, medical care, or other correctional treatment in the most effective manner;
 - This is/was a financial offense. Mr. Bath has suffered financial ruin (at his own hand, of course) by putting every ounce of his productive time into making full restitution of the funds. He has further stipulated to an ABOVE guideline fine in this financial case—a fine of \$100,000. For a financial offense, the punishment should be financial and custodial term does NOT add value for respect of law or punishment. Indeed, Mr. Bath now cannot get any government loans or grants, including FHA home loans to house his children and family, going forward. His conviction of this moral-turpitude offense will make it nearly impossible to even get a

private loan, as it will be uncovered in underwriting of bank loans and grounds for denial. All of this, in the collective, is more than adequate punishment. Any amount of custodial time would be more “sporting” than appropriate.

- The kinds of sentences available;
 - Mr. Bath is eligible to for probation, without limitation. There is no minimum term of incarceration. The court is empowered to grant Mr. Bath the opportunity to redeem himself, if for no other reason than for the sake of his two small children, who need him.
- The kinds of sentence and sentencing range set forth in the guidelines;
 - The guideline range does not fairly reflect the conduct at issue. Specifically, the guideline does not factor in the mental health issues that surrounded the events and, possibly more importantly, fail to account for then immense value of having paid full restitution. This is extremely important and cannot be overstated, because it changes the entire equitable calculus. That said, apart from failing to incorporate the two (2) level variance stipulated to by the Government as a term of the plea, the guideline calculation is correct as of the date of the plea, but should be equitably 6 by the date of sentencing.
- The policy statements set forth in the guidelines;
 - There is no policy set forth in the guideline that would be served by imposition of any time in custody.
- The need to avoid unwarranted sentence disparities among defendants with similar records who have been found guilty of similar conduct; and
 - There are no co-defendants and probation is/has been granted in this District in financial offenses where restitution was owing, let alone paid. Therefore, granting probation in this instance is appropriate.
- The need to provide restitution to any victims of the offense.
 - Restitution was paid, in full, before sentencing.

Character Letters - - Mr. Bath submits the following character letters for the court to

consider. These letters are attached hereto as Exhibit “A” and incorporated herein by reference:

1. Letter from Rodrigo Gutierrez, former co-worker
2. Letter from Charles Membrila, former co-worker;
3. Letter from Gagandeep Singh, long-time friend;
4. Letter from Harminder Singh, long-time friend;
5. Letter from Jagit Bath, youngest sister;
6. Letter from Avpreet Othee, brother-in-law;
7. Letter from Kao Saetern, neighbor/friend; and
8. Letter from Sara McKillip, business associate/friend.

IX

CONCLUSION

Mr. Bath is worthy of a grant of probation. He is a husband, father, and has potential to do great things. He accepted responsibility immediately, cooperated unconditionally, and has made full restitution - “every penny.” Mr. Bath and his family will be present at sentencing. They collectively implore the court to grant him probation, and thank the court for its time in consideration of this brief and materials.

Respectfully submitted.

Dated: March 9, 2026

BONAKDAR LAW FIRM

By: /s/ Roger S. Bonakdar
ROGER S. BONAKDAR
Attorney for Defendant
GURJEET BATH