UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA

v. CASE NO. 2:23-cr-9-KCD-DNF

DENIS CASSEUS

UNITED STATES' RESPONSE IN OPPOSITION TO DENIS CASSEUS'S MOTION FOR EARLY TERMINATION OF SUPERVISED RELEASE

The United States of America, by Gregory W. Kehoe, United States Attorney for the Middle District of Florida, files this response in opposition to Defendant Denis Casseus's motion for early termination of supervised release (Doc. 97), and would state in support as follows:

FACTS

1. On January 25, 2023, the grand jury returned an Indictment charging the defendant with two counts of bank fraud, in violation of 18 U.S.C. §§ 1344 and 2; two counts of false statement to lending institution, in violation of 18 U.S.C. §§ 1014 and 2; and one count of illegal monetary transaction, in violation of 18 U.S.C. §§ 1957 and 2. Doc. 1.

2. On May 23, 2023, the defendant entered a guilty plea to Counts One and Two, which charged bank fraud, in violation of 18 U.S.C. §§ 1344 and 2, and Count Five, which charged illegal monetary transaction, in violation of 18 U.S.C. §§ 1957 and 2. Doc. 30 and 35.

3. On October 20, 2023, the defendant was sentenced to a term of 24 months of imprisonment, a term of supervised release for three years to follow was ordered, and the defendant was ordered to pay $116,495.45 in restitution.[1] Doc. 59. The Court ordered that the defendant not commit another federal, state, or local crime, and the defendant was ordered to pay restitution. *Id*. While on supervised release, the defendant is required to report to the probation officer as instructed, and the defendant must answer truthfully questions asked by his probation officer. *Id*. Further, the defendant is required to work full time, and the defendant is prohibited from communicating or interacting with anyone he knows is engaged in criminal activity. *Id*. The Court ordered that the defendant was prohibited from incurring new credit charges, opening additional lines of credit, or making an obligation for any major purchases without approval of his probation officer. Doc. 59. Further, while on supervised release, the defendant is required to provide his probation officer access to any requested financial information. *Id*.

4. On November 7, 2025, the defendant filed a motion for early termination of supervised release. Doc. 94.

5. On November 14, 2025, the government consulted with Theresa Maisano, a Supervisory United States Probation Officer, concerning the defendant's motion for early termination of supervised release. Maisano advised that the

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[1] On October 20, 2023, the defendant's partner, Ismaelle Manuel, was sentenced to a term of five years of supervised release for committing three counts of bank fraud, in violation of 18 U.S.C. §§ 1344 and 2. *United States v. Ismaelle Manuel*, Case No. 2:23-cr-3-TPB-KCD, Doc. 67. The total amount of PPP loan proceeds fraudulently obtained by Ismaelle Manuel in the scheme was $411,417.00. *United States v. Ismaelle Manuel*, Case No. 2:23-cr-3-TPB-KCD, Doc. 32.

defendant began his term of supervised release on February 18, 2025, and his term of supervision is not scheduled to expire until February 17, 2028. Maisano further advised that the defendant still owed restitution, and the probation office would not support the defendant's request for early termination of supervised release at that time.

6. On January 14, 2026, the Court denied the defendant's motion for early termination of his supervised release. Doc. 96. The Court determined that the defendant had not met the statutory time requirement and that the interests of justice did not support his early termination from supervised release. *Id*. Further, the Court reasoned that the defendant still owed approximately $114,000 in restitution; therefore, terminating supervision while "the vast majority" of the restitution "remains unpaid would undermine the specific deterrence and restitution goals of the original sentence." *Id.*

7. On February 25, 2026, the defendant filed a Motion for Early Termination of Supervised Release. Doc. 97.

8. On March 10, 2026, the government consulted with Myekia Sharp, a United States Probation Officer Assistant, concerning the defendant's motion for early termination of supervised release. Sharp advised that the defendant "still owes a significant amount of restitution and has not completed his yearly financial investigation." Sharp advised that "Probation will defer to the court on this matter."

MEMORANDUM OF LAW

Pursuant to Title 18, United States Code, Section 3583(e):

> The court may, after considering the factors set forth in section 3553(a)(1), and (a)(2)(B), (a)(2)(C), (a)(2)(D), (a)(4), (a)(5), (a)(6), and (a)(7) –
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> (1) Terminate a term of supervised release and discharge the defendant released at any time after the expiration of one year of supervised release, pursuant to the provisions of the Federal Rules of Criminal Procedure relating to the modification of probation, if it is satisfied that such action is warranted by the conduct of the defendant released and the interest of justice. . . .

18 U.S.C. § 3583(e).

After considering the nature and circumstances of the offenses that this defendant was convicted of, this case does not warrant early termination of supervised release. The defendant's convictions involved the defendant submitting two fraudulent PPP loan applications to a financial institution on behalf of two purported businesses, of which Denis Casseus claimed to be the president and registered agent, seeking PPP loans through the SBA. Doc. 30. The defendant falsely represented and certified that the PPP funds acquired from each of the requested loans would be used to retain workers and maintain payroll or make mortgage payments, lease payments, and utility payments on behalf of his businesses. *Id.* In total, Denis Casseus's false and fraudulent representations caused the financial institution to approve and fund a total of $298,875.00 in PPP loans for the two businesses. *Id.* The defendant was the sole signor on the bank accounts that the PPP funds were deposited into. *Id.* Casseus conducted several online transfers from each of the bank accounts of the businesses into his personal bank account. Doc. 30. The defendant used the fraudulently obtained PPP funds that had been transferred into his personal bank account to wire the funds to a title company, and he used the funds towards the purchase of real property located in Cape Coral, Florida. *Id*. Further, the money that Casseus wire transferred was the proceeds of bank fraud, as Casseus used more than $10,000 in PPP loan funds towards the purchase of his residence. *Id*.

On October 20, 2023, at the time of the defendant's sentencing, the Court imposed a sentence that was sufficient, but not greater than necessary, after considering all of the factors set forth in Title 18, United States Code, Section 3553. The Court addressed the defendant and his partner concerning the nature and circumstances of the offenses. The Court considered that the defendant admitted that it was his idea to file fraudulent PPP loan applications, and he convinced his partner to file separate PPP loan applications for which she was being sentenced. Further, the Court stated that:

> it was a lot of money stolen here. He knew what he was doing. He's a businessman. He knew after he got into it that he shouldn't have done it. And then he did it more than once also. It wasn't a one-time thing, some friend told him to do it and he did it and he stopped. He did it more than once. So that's not good. He knew it was wrong.

Doc. 72 at 40-41. At sentencing, the Court advised that the guideline range was advisory, and the Court imposed the sentence that the Court believed that the defendant actually deserved. Doc. 72 at 44. After the Court considered the nature and circumstances of the offense, the need to provide restitution to the victim of the offense, and all other factors, the Court imposed a term of supervised release for three years. Doc. 59. The Court imposed a sentence that promoted respect for the law and afforded an adequate deterrence.

At sentencing the Court ordered the defendant to pay $116,495.45 in restitution. Doc. 59. The Court advised the defendant that "[i]f you get it paid off early, there's a possibility of early termination, if everything is paid. That's an incentive to get it paid." Doc. 72 at 36-37. In his motion, the defendant claims that he "had completed every condition asked of [him] and has gone far beyond the requirements of [his] supervision." Doc. 97 at 2. Making restitution payments is a condition of the defendant's supervised release that was imposed at his sentencing. Doc. 59 at 3, 6. That condition has not been completed. While the defendant has made payments towards restitution during the one year that he has been on supervised release, he still owes a significant amount of restitution, approximately $114,000. The defendant has merely been making his minimum $100 monthly payments. While he remains on supervised release, the probation office will continue to monitor that the defendant makes payments towards restitution. The Probation Office will ensure that the defendant is working full time at a lawful type of employment. *Id*. at 4. Further, the probation office will have access to any requested financial information and will monitor that the defendant does not incur new credit charges, open additional lines of credit, or make an obligation for any major purchases without approval of the Probation Officer. *Id*. at 5.

Furthermore, the Eleventh Circuit has affirmed a district court's denial of such a motion for early termination and reasoned as follows regarding a defendant's compliant behavior during a defendant's supervised release:

> He is to be congratulated for maintaining steady employment . . . since his release from prison. Indeed, Defendant notes that he had done so well on release, he is no longer even required to report to his probation officer. In other words, it appears that Defendant is operating under a non-reporting term of supervision. If accurate, what this means in practical terms is that the only potential ramification posed by continuing supervised release of Defendant is the possibility of revocation, and perhaps a return to prison, should he violate the law during the remainder of his term. Unless Defendant intends to break the law again, this incentive to continue his good behavior should not pose an unreasonable burden and, in fact, it is arguably a helpful nudge to encourage the Defendant to continue being a law-abiding citizen.

United States v. Boyd, 606 Fed. Appx. 953, 961 (11th Cir. 2015).

In light of the fact that the defendant has only just completed one year of his three-year term of supervised release and he still owes restitution, the early termination of the defendant's supervised release is not warranted. Although the defendant has been compliant thus far while on supervised release, the interest of justice does not warrant the early termination of supervised release in this case. The defendant's compliance with all conditions of supervised release should be expected, and the defendant should continue to serve his term of supervised release until it expires on February 17, 2028.

WHEREFORE, the government respectfully requests that the defendant's motion for early termination of supervised release be denied.

Respectfully submitted,

GREGORY W. KEHOE
United States Attorney

By: *s/ Yolande G. Viacava*
Yolande G. Viacava
Assistant United States Attorney
Florida Bar No. 0110310
2110 First Street, Suite 3-137
Fort Myers, Florida 33901
Telephone: (239) 461-2200
Facsimile: (239) 461-2219
Email: yolande.viacava@usdoj.gov

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CERTIFICATE OF SERVICE

I hereby certify that on March 12, 2026, a true and correct copy of the foregoing document and the notice of electronic filing were sent by United States Mail to the following non-CM/ECF participant(s):

Denis Casseus
3728 SE 21st Place
Cape Coral, Florida 33904

s/Yolande G. Viacava
Yolande G. Viacava
Assistant United States Attorney