AF Approval TLK for SCN Chief Approval

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
FORT MYERS DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 2:24-cr-135-SPC-KCD

LESTER JOHN PARKER, JR.

PLEA AGREEMENT

Pursuant to Fed. R. Crim. P. 11(c), the United States of America, by Gregory W. Kehoe, United States Attorney for the Middle District of Florida, and the defendant, Lester John Parker, Jr., and the attorney for the defendant, Roy W. Foxall, Esq., mutually agree as follows:

A. Particularized Terms

1. Count(s) Pleading To

The defendant shall enter a plea of guilty to Counts One, Six, Seven, Eight, and Twelve of the Indictment. Count One charges the defendant with Conspiracy to Commit Wire Fraud, in violation of 18 U.S.C. § 1349; Count Six charges the defendant with Wire Fraud, in violation of 18 U.S.C. § 1343; Count Seven charges the defendant with Access Device Fraud, in violation of 18 U.S.C. § 1029(a)(2); Count Eight charges the defendant with Aggravated Identity Theft, in violation of 18 U.S.C. § 1028A(a)(2); and Count Twelve charges the defendant with Conspiracy to Commit Money Laundering, in violation of 18 U.S.C. § 1956(h).

Defendant's Initials LP

2. Minimum and Maximum Penalties

Counts One, Six, and Twelve *each* carry a maximum sentence of twenty years imprisonment, a fine of up to $250,000.00 (or twice the gross gain caused by the offense, or twice the gross loss caused by the offense, whichever is greater), a term of supervised release of not more than three years, and a special assessment of $100.00.

Count Seven carries a maximum sentence of ten years imprisonment, a fine of up to $250,000 (or twice the gross gain caused by the offense, or twice the gross loss caused by the offense, whichever is greater), a term of supervised release of not more than three years, and a special assessment of $100.

Count Eight is punishable by a mandatory minimum term of imprisonment of two years *consecutive* to any other term of imprisonment imposed, a fine of up to $250,000 (or twice the gross gain caused by the offense, or twice the gross loss caused by the offense, whichever is greater), a term of supervised release of not more than one year, and a special assessment of $100

With respect to certain offenses, the Court shall order the defendant to make restitution to any victim of the offense(s), and with respect to other offenses, the Court may order the defendant to make restitution to any victim of the offense(s), or to the community, as set forth below.

3. Elements of the Offense(s)

The defendant acknowledges understanding the nature and elements of the offense(s) with which defendant has been charged and to which defendant is pleading guilty.

The elements of Count One are as follows:

First: two or more persons, in some way or manner, agreed to try to accomplish a common and unlawful plan to commit *Wire Fraud* (in violation of 18 U.S.C. § 1343) as charged in the Information; and

Second: the defendant knew the unlawful purpose of the plan and willfully joined in it.

The elements of Count Six are as follows:

First: the defendant knowingly devised or participated in a scheme to defraud someone by using false or fraudulent pretenses, representations, or promises;

Second: the false pretenses, representations, or promises were about a material fact;

Three: the defendant acted with the intent to defraud; and

Four: the defendant transmitted or caused to be transmitted by wire some communication in interstate commerce to help carry out the scheme to defraud.

The elements of Count Seven are as follows:

First: the defendant knowingly used one or more unauthorized access devices;

Second: the defendant, during a 12-month period, obtained a thing or things of value totaling $1,000 or more as a result of such use of unauthorized access devices;

Third: the defendant acted with the intent to defraud or deceive; and

Fourth: the defendant's conduct affected interstate or foreign commerce.

The elements of Count Eight are as follows:

First: the defendant knowingly transferred, possessed, or used another person's means of identification;

Second: without lawful authority; and

Third: during and in relation to an eligible felony (including *Access Device Fraud).*

The elements of Count Twelve are as follows:

First: two or more people agreed to try to accomplish a common and unlawful plan to violate 18 U.S.C. § 1956(a)(1)(A)(i) *or* 18 U.S.C. § 1956(a)(1)(B)(i); and

Second: the defendant knew about the plan's unlawful purpose and willfully joined in it.

4. Count(s) Dismissed

At the time of sentencing, the remaining count(s) against the defendant, Counts Two, Three, Four, Five, Nine, Ten, Eleven, Thirteen, Fourteen, and Fifteen Indictment, will be dismissed pursuant to Fed. R. Crim. P. 11(c)(1)(A).

5. No Further Charges

If the Court accepts this plea agreement, the United States Attorney's Office for the Middle District of Florida agrees not to charge defendant with committing any other federal criminal offenses known to the United States Attorney's Office at the time of the execution of this agreement, related to the conduct giving rise to this plea agreement.

6. Mandatory Restitution to Victim of Offense of Conviction

Pursuant to 18 U.S.C. § 3663A(a) and (b), defendant agrees to make restitution in this matter.

7. Guidelines Sentence

Pursuant to Fed. R. Crim. P. 11(c)(1)(B), the United States will recommend to the Court that the defendant be sentenced within the defendant's applicable guidelines range as determined by the Court pursuant to the United States Sentencing Guidelines, as adjusted by any departure the United States has agreed to recommend in this plea agreement. The parties understand that such a recommendation is not binding on the Court and that, if it is not accepted by this Court, neither the United States nor the defendant will be allowed to withdraw from the plea agreement, and the defendant will not be allowed to withdraw from the plea of guilty.

8. Acceptance of Responsibility - Three Levels

At the time of sentencing, and in the event that no adverse information is received suggesting such a recommendation to be unwarranted, the United States

will recommend to the Court that the defendant receive a two-level downward adjustment for acceptance of responsibility, pursuant to USSG § 3E1.1(a). The defendant understands that this recommendation or request is not binding on the Court, and if not accepted by the Court, the defendant will not be allowed to withdraw from the plea.

Further, at the time of sentencing, if the defendant's offense level prior to operation of subsection (a) is level 16 or greater, and if the defendant complies with the provisions of USSG § 3E1.1(b) and all terms of this Plea Agreement, including but not limited to, the timely submission of the financial affidavit referenced in Paragraph B.5., the United States agrees to file a motion pursuant to USSG § 3E1.1(b) for a downward adjustment of one additional level. The defendant understands that the determination as to whether the defendant has qualified for a downward adjustment of a third level for acceptance of responsibility rests solely with the United States Attorney for the Middle District of Florida, and the defendant agrees that the defendant cannot and will not challenge that determination, whether by appeal, collateral attack, or otherwise.

9. Forfeiture of Assets

The defendant agrees to forfeit to the United States immediately and voluntarily any and all assets and property, or portions thereof, subject to forfeiture, pursuant to 18 U.S.C. §§ 981(a)(1)(C), 982(a)(1), 982(a)(2)(B), 1029(c)(1)(C), and 28 U.S.C. § 2461(c), whether in the possession or control of the United States, the defendant or defendant's nominees. The assets to be forfeited specifically include, but

are not limited to, an order of forfeiture in the amount of approximately $911,118.70, which represents proceeds the defendant personally obtained as the result of the commission of the offense(s) to which the defendant is pleading guilty. The defendant acknowledges and agrees that: (1) the defendant obtained this amount as a result of the commission of the offense(s), and (2) as a result of the acts and omissions of the defendant, the proceeds have been transferred to third parties and cannot be located by the United States upon the exercise of due diligence. Therefore, the defendant agrees that, pursuant to 21 U.S.C. § 853(p), the United States is entitled to forfeit any other property of the defendant (substitute assets), up to the amount of proceeds the defendant obtained, as the result of the offense(s) of conviction. The defendant further consents to, and agrees not to oppose, any motion for substitute assets filed by the United States up to the amount of proceeds obtained from commission of the offense(s) and consents to the entry of the forfeiture order into the Treasury Offset Program. The defendant agrees that forfeiture of substitute assets as authorized herein shall not be deemed an alteration of the defendant's sentence.

The defendant additionally agrees that since the criminal proceeds have been transferred to third parties and cannot be located by the United States upon the exercise of due diligence, the preliminary and final orders of forfeiture should authorize the United States Attorney's Office to conduct discovery (including depositions, interrogatories, requests for production of documents, and the issuance of subpoenas), pursuant to Rule 32.2(b)(3) of the Federal Rules of Criminal Procedure, to help identify, locate, and forfeit substitute assets.

The defendant also agrees to waive all constitutional, statutory, and procedural challenges (including direct appeal, habeas corpus, or any other means) to any forfeiture carried out in accordance with this Plea Agreement on any grounds, including that the forfeiture described herein constitutes an excessive fine, was not properly noticed in the charging instrument, addressed by the Court at the time of the guilty plea, announced at sentencing, or incorporated into the judgment.

The defendant admits and agrees that the conduct described in the Factual Basis below provides a sufficient factual and statutory basis for the forfeiture of the property sought by the government. Pursuant to Rule 32.2(b)(4), the defendant agrees that the preliminary order of forfeiture will satisfy the notice requirement and will be final as to the defendant at the time it is entered. In the event the forfeiture is omitted from the judgment, the defendant agrees that the forfeiture order may be incorporated into the written judgment at any time pursuant to Rule 36.

The defendant agrees to take all steps necessary to identify and locate all substitute assets and to transfer custody of such assets to the United States before the defendant's sentencing. To that end, the defendant agrees to make a full and complete disclosure of all assets over which defendant exercises control, including all assets held by nominees, to execute any documents requested by the United States to obtain from any other parties by lawful means any records of assets owned by the defendant, and to consent to the release of the defendant's tax returns for the previous five years. The defendant agrees to be interviewed by the government, prior to and after sentencing, regarding such assets. The defendant further agrees to be polygraphed on the issue of

assets, if it is deemed necessary by the United States. The defendant agrees that Federal Rule of Criminal Procedure 11 and USSG § 1B1.8 will not protect from forfeiture assets disclosed by the defendant as part of the defendant's cooperation.

The defendant agrees to take all steps necessary to assist the government in obtaining clear title to any substitute assets before the defendant's sentencing. In addition to providing full and complete information about substitute assets, these steps include, but are not limited to, the surrender of title, the signing of a consent decree of forfeiture, and signing of any other documents necessary to effectuate such transfers.

Forfeiture of the defendant's assets shall not be treated as satisfaction of any fine, restitution, cost of imprisonment, or any other penalty the Court may impose upon the defendant in addition to forfeiture.

The defendant agrees that, in the event the Court determines that the defendant has breached this section of the Plea Agreement, the defendant may be found ineligible for a reduction in the Guidelines calculation for acceptance of responsibility and substantial assistance, and may be eligible for an obstruction of justice enhancement.

The defendant agrees that the forfeiture provisions of this plea agreement are intended to, and will, survive the defendant, notwithstanding the abatement of any underlying criminal conviction after the execution of this agreement. The forfeitability of any particular property pursuant to this agreement shall be determined as if the defendant had survived, and that determination shall be binding upon defendant's

heirs, successors and assigns until the agreed forfeiture, including the forfeiture of any substitute assets, is final.

B. Standard Terms and Conditions

1. Restitution, Special Assessment and Fine

The defendant understands and agrees that the Court, in addition to or in lieu of any other penalty, shall order the defendant to make restitution to any victim of the offense(s), pursuant to 18 U.S.C. § 3663A, for all offenses described in 18 U.S.C. § 3663A(c)(1); and the Court may order the defendant to make restitution to any victim of the offense(s), pursuant to 18 U.S.C. § 3663, including restitution as to all counts charged, whether or not the defendant enters a plea of guilty to such counts, and whether or not such counts are dismissed pursuant to this agreement. The defendant further understands that compliance with any restitution payment plan imposed by the Court in no way precludes the United States from simultaneously pursuing other statutory remedies for collecting restitution (28 U.S.C. § 3003(b)(2)), including, but not limited to, garnishment and execution, pursuant to the Mandatory Victims Restitution Act, in order to ensure that the defendant's restitution obligation is satisfied.

On each count to which a plea of guilty is entered, the Court shall impose a special assessment pursuant to 18 U.S.C. § 3013. The defendant understands that this agreement imposes no limitation as to fine.

2. Supervised Release

The defendant understands that the offenses to which the defendant is pleading provides for imposition of a term of supervised release upon release from imprisonment, and that, if the defendant should violate the conditions of release, the defendant would be subject to a further term of imprisonment.

3. Immigration Consequences of Pleading Guilty

The defendant has been advised and understands that, upon conviction, a defendant who is not a United States citizen may be removed from the United States, denied citizenship, and denied admission to the United States in the future.

4. Sentencing Information

The United States reserves its right and obligation to report to the Court and the United States Probation Office all information concerning the background, character, and conduct of the defendant, to provide relevant factual information, including the totality of the defendant's criminal activities, if any, not limited to the count(s) to which defendant pleads, to respond to comments made by the defendant or defendant's counsel, and to correct any misstatements or inaccuracies. The United States further reserves its right to make any recommendations it deems appropriate regarding the disposition of this case, subject to any limitations set forth herein, if any.

5. Financial Disclosures

Pursuant to 18 U.S.C. § 3664(d)(3) and Fed. R. Crim. P. 32(d)(2)(A)(ii), the defendant agrees to complete and submit to the United States Attorney's Office within 30 days of execution of this agreement an affidavit reflecting the defendant's

financial condition. The defendant promises that his financial statement and disclosures will be complete, accurate and truthful and will include all assets in which he has any interest or over which the defendant exercises control, directly or indirectly, including those held by a spouse, dependent, nominee or other third party. The defendant further agrees to execute any documents requested by the United States needed to obtain from any third parties any records of assets owned by the defendant, directly or through a nominee, and, by the execution of this Plea Agreement, consents to the release of the defendant's tax returns for the previous five years. The defendant similarly agrees and authorizes the United States Attorney's Office to provide to, and obtain from, the United States Probation Office, the financial affidavit, any of the defendant's federal, state, and local tax returns, bank records and any other financial information concerning the defendant, for the purpose of making any recommendations to the Court and for collecting any assessments, fines, restitution, or forfeiture ordered by the Court. The defendant expressly authorizes the United States Attorney's Office to obtain current credit reports in order to evaluate the defendant's ability to satisfy any financial obligation imposed by the Court.

6. Sentencing Recommendations

It is understood by the parties that the Court is neither a party to nor bound by this agreement. The Court may accept or reject the agreement, or defer a decision until it has had an opportunity to consider the presentence report prepared by the United States Probation Office. The defendant understands and acknowledges that, although the parties are permitted to make recommendations and present

arguments to the Court, the sentence will be determined solely by the Court, with the assistance of the United States Probation Office. Defendant further understands and acknowledges that any discussions between defendant or defendant's attorney and the attorney or other agents for the government regarding any recommendations by the government are not binding on the Court and that, should any recommendations be rejected, defendant will not be permitted to withdraw defendant's plea pursuant to this plea agreement. The government expressly reserves the right to support and defend any decision that the Court may make with regard to the defendant's sentence, whether or not such decision is consistent with the government's recommendations contained herein.

7. Defendant's Waiver of Right to Appeal the Sentence

The defendant agrees that this Court has jurisdiction and authority to impose any sentence up to the statutory maximum and expressly waives the right to appeal defendant's sentence on any ground, including the ground that the Court erred in determining the applicable guidelines range pursuant to the United States Sentencing Guidelines, except (a) the ground that the sentence exceeds the defendant's applicable guidelines range as determined by the Court pursuant to the United States Sentencing Guidelines; (b) the ground that the sentence exceeds the statutory maximum penalty; or (c) the ground that the sentence violates the Eighth Amendment to the Constitution; provided, however, that if the government exercises its right to appeal the sentence imposed, as authorized by 18 U.S.C. § 3742(b), then the defendant

is released from his waiver and may appeal the sentence as authorized by 18 U.S.C. § 3742(a).

8. Middle District of Florida Agreement

It is further understood that this agreement is limited to the Office of the United States Attorney for the Middle District of Florida and cannot bind other federal, state, or local prosecuting authorities, although this office will bring defendant's cooperation, if any, to the attention of other prosecuting officers or others, if requested.

9. Filing of Agreement

This agreement shall be presented to the Court, in open court or in camera, in whole or in part, upon a showing of good cause, and filed in this cause, at the time of defendant's entry of a plea of guilty pursuant hereto.

10. Voluntariness

The defendant acknowledges that defendant is entering into this agreement and is pleading guilty freely and voluntarily without reliance upon any discussions between the attorney for the government and the defendant and defendant's attorney and without promise of benefit of any kind (other than the concessions contained herein), and without threats, force, intimidation, or coercion of any kind. The defendant further acknowledges defendant's understanding of the nature of the offense or offenses to which defendant is pleading guilty and the elements thereof, including the penalties provided by law, and defendant's complete satisfaction with the representation and advice received from defendant's undersigned counsel (if

any). The defendant also understands that defendant has the right to plead not guilty or to persist in that plea if it has already been made, and that defendant has the right to be tried by a jury with the assistance of counsel, the right to confront and cross-examine the witnesses against defendant, the right against compulsory self-incrimination, and the right to compulsory process for the attendance of witnesses to testify in defendant's defense; but, by pleading guilty, defendant waives or gives up those rights and there will be no trial. The defendant further understands that if defendant pleads guilty, the Court may ask defendant questions about the offense or offenses to which defendant pleaded, and if defendant answers those questions under oath, on the record, and in the presence of counsel (if any), defendant's answers may later be used against defendant in a prosecution for perjury or false statement. The defendant also understands that defendant will be adjudicated guilty of the offenses to which defendant has pleaded and, if any of such offenses are felonies, may thereby be deprived of certain rights, such as the right to vote, to hold public office, to serve on a jury, or to have possession of firearms.

11. Factual Basis

Defendant is pleading guilty because defendant is in fact guilty. The defendant certifies that defendant does hereby admit that the facts set forth below are true, and were this case to go to trial, the United States would be able to prove those specific facts and others beyond a reasonable doubt.

FACTS

Wire Fraud

Between approximately May 2020 and December 2021, the defendant Lester John Parker, Jr., knowingly conspired with others—including David Kendrelle Sims ("Sims") separately charged in M.D. Fla. Case No. 2:24-cr-90-SPC-NPM—to defraud Small Business Administration (SBA)-approved lenders participating in the Paycheck Protection Program (PPP) by electronically submitting materially false and fraudulent PPP loan application packages using, among other things, interstate wire communications.

During and in furtherance of the conspiracy, the defendant, among other things, would prepare PPP applications which deliberately included materially false and fraudulent representations concerning the PPP applicant's average monthly payroll and/or number of employees, which would later be electronically submitted to SBA-approved PPP lenders, seeking forgivable PPP loans. The PPP application packages would also include false and fictious IRS filings created by the defendant—such as bogus IRS Forms 1040 (Schedule C) and bogus IRS Forms 940 in the names of PPP applicants—and false and fictitious bank statements created by Sims, meant to support the inflated loan amounts being sought. The fraudulent loan application packages submitted to PPP lenders by the defendant would often induce and cause PPP lenders to approve fraudulent PPP applications, resulting in PPP lenders electronically depositing loan funds into bank accounts controlled by PPP applicants, including the defendant.

For example, in early-April 2021, the defendant personally prepared PPP loan application seeking $663,833.00 for a company he owned called Faith Works Marketing, LLC ("Faith Works Marketing"). In the application, the defendant claimed that Faith Works Marketing had 38 employees and had a gross income *exceeding* $4 million in 2019. In truth, as the defendant was aware, both claims were false: Faith Works Marketing had *no* gross income in 2019 and had *no* genuine employees. In support of the fraudulent PPP application, the defendant created a fake 2019 IRS Form 1040 (Schedule C) purportedly associated with Faith Works Marketing (claiming more than $4 million in gross income for the year) and a fake 2019 IRS Form 940 for Faith Works Marketing (claiming more than $3 million in total payments to employees for the year).

In further support of the fraudulent PPP application, the defendant directed Sims to falsify a JPMorgan Chase Bank ("Chase Bank") account statement for Faith Works Marketing which purported to be the company's February 2020 bank statement. The fictitious account statement, which was made to appear like a genuine Chase Bank statement, represented that Faith Works Marketing had a beginning monthly balance of $455,895.38 and an ending balance of $363,682.37 in its Chase Bank account for the month of February 2020. The fictitious statement noted $148,822.16 in deposits and additions to the account, and -$241,018.17 in ATM and debit card withdrawals for month of February 2020. In truth, Faith Works Marketing's Chase Bank account ending in -5957 did not even exist in February 2020, as the account was not opened by the defendant until June 2020.

On or about April 9, 2021, as charged in Count Six of the Indictment, the defendant electronically submitted Faith Works Marketing's false and fraudulent PPP loan application package—which included the application, fake IRS documents, and fake bank statement—from his residence in the Middle District of Florida to Lender #3 through servers located outside the State of Florida. Induced by the false, fictitious, and fraudulent documents and representations made in connection with Faith Works Marketing's PPP loan application, Lender # 3 approved Faith Works Marketing's application and, on or about April 14, 2021, disbursed $663,833.00 into a Chase Bank account ending in -5957 controlled by the defendant.

In total, during the wire fraud conspiracy outlined in Count One of the Indictment, conspirators caused dozens of false and fraudulent PPP loan application packages to be filed with a variety of SBA-approved lenders, resulting in over $2.5 million in fraudulent PPP disbursements. During the conspiracy, the defendant personally obtained approximately $911,118.33 in fraudulent PPP disbursements in connection with six different fraudulent PPP loan applications submitted to four different PPP lenders.

Money Laundering

During the conspiracy, the defendant and Sims also utilized a payroll processing company to help launder Faith Works Marketing's fraudulently obtained PPP proceeds. Following disbursement of Faith Works Marketing's PPP funds by Lender #3, the defendant directed Sims to provide a list of sham employees, bank account information, and salary payroll instructions to an online payroll processing

company on behalf of Faith Works Marketing. On or about June 11, 2021, at the request of conspirators, the payroll processing company disbursed approximately $12,757.86 of Faith Works Marketing's fraudulently-obtained PPP proceeds to bank accounts in the names of 14 sham employees via interstate financial transaction.

Access Device Fraud and Aggravated Identity Theft

On or about June 12, 2021, in furtherance of the conspiracy, Sims used at least four debit cards associated with sham employee bank accounts (each of which was possessed and used *without* the lawful authorization of the relevant named account holder) at an ATM in Lehigh Acres, Florida, to withdraw a total of approximately $2,000 in Faith Works Marketing's bogus payroll disbursements. One such debit card utilized was issued in the name of T.D., whose personal identification information was used during the offense without lawful authorization.

12. Entire Agreement

This plea agreement constitutes the entire agreement between the government and the defendant with respect to the aforementioned guilty plea and no other promises, agreements, or representations exist or have been made to the defendant or defendant's attorney with regard to such guilty plea.

13. Certification

The defendant and defendant's counsel certify that this plea agreement has been read in its entirety by (or has been read to) the defendant and that defendant fully understands its terms.

DATED this 26 day of ~~April~~ June, 2025.

GREGORY W. KEHOE
United States Attorney

Lester John Parker, Jr.
Defendant

Simon R. Eth
Assistant United States Attorney

Roy W. Foxall, Esq.
Attorney for Defendant

Jesus M. Casas
Assistant United States Attorney
Chief, Fort Myers Division

Defendant's Initials LP