Exhibit B

U.S. Department of Justice
United States Attorney
District of New Jersey

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August 8, 2023

Via Email Attachment

Mark W. Catanzaro
21 Grant Street
Mt. Holly, NJ 08060

Re: U.S. v. James Wessels

Dear Mr. Catanzaro:

The Government is providing certain discovery relating to the Government's case against your client, James Wessels, in the above-referenced matter. The Government is making the discovery available via the USAfx portal. A link will be provided under separate cover. Please be advised that these materials are being provided pursuant to a Protective Order that has been entered in this case.

Disclosure by the Government

The discovery materials include communications between James Wessels and Sieff Robert Sargeant and William Ingram regarding the conspiracy to launder Paycheck Protection Program loan proceeds and communications between James Wessels and [redacted] regarding fraudulent tax forms that James Wessels prepared for [redacted]'s PPP loan application.

This Disclosure Is Voluntary and Not Complete

Please note that our Office is providing this pre-indictment discovery to you voluntarily. Neither Federal Rule of Criminal Procedure 16 nor any statute or rule requires that our Office make discovery to a person unless and until that person has been indicted. Although the Government is under no legal obligation to provide the enclosed material before the filing of an indictment, *see United States v. Sgarlat*, 705 F. Supp. 2d 347, 355 (D.N.J. 2010), we are willing to do so here to facilitate plea negotiations. Also, please be advised that the disclosure of this evidence does not imply that our Office has made, or will make, complete pre-indictment discovery to you. Should your client ultimately be indicted, you will receive all of the discovery to which your client is entitled. However, should you desire to receive and/or review any other evidence or materials relevant to the investigation and/or prosecution of your client, please feel free to make a request, and we will consider each such request as it is made.

* * *

If you have any questions about the enclosed materials, please do not hesitate to contact me. Once you have had an opportunity to review the enclosed information with your client, please contact me regarding disposition of this matter.

Very truly yours,

PHILIP R. SELLINGER
United States Attorney

/s/ Daniel A. Friedman
By: DANIEL A. FRIEDMAN
JASON M. RICHARDSON
Assistant U.S. Attorneys