

UNITED STATES DISTRICT COURT
DISTRICT OF MINNESOTA
Criminal No. 22-124(4) (NEB/DTS)

UNITED STATES OF AMERICA,	)	
	)	
Plaintiff,	)	
	)	GOVERNMENT'S POSITION
v.	)	REGARDING SENTENCING
	)	
ABDIMAJID MOHAMED NUR,	)	
	)	
Defendant.	)	

The United States of America, by and through its attorneys, Daniel N. Rosen, United States Attorney for the District of Minnesota, and Joseph H. Thompson, Harry M. Jacobs, and Daniel W. Bobier, Assistant United States Attorneys, submits the following sentencing memorandum and respectfully requests that the Court impose a sentence of 168 months in prison.

I. BACKGROUND

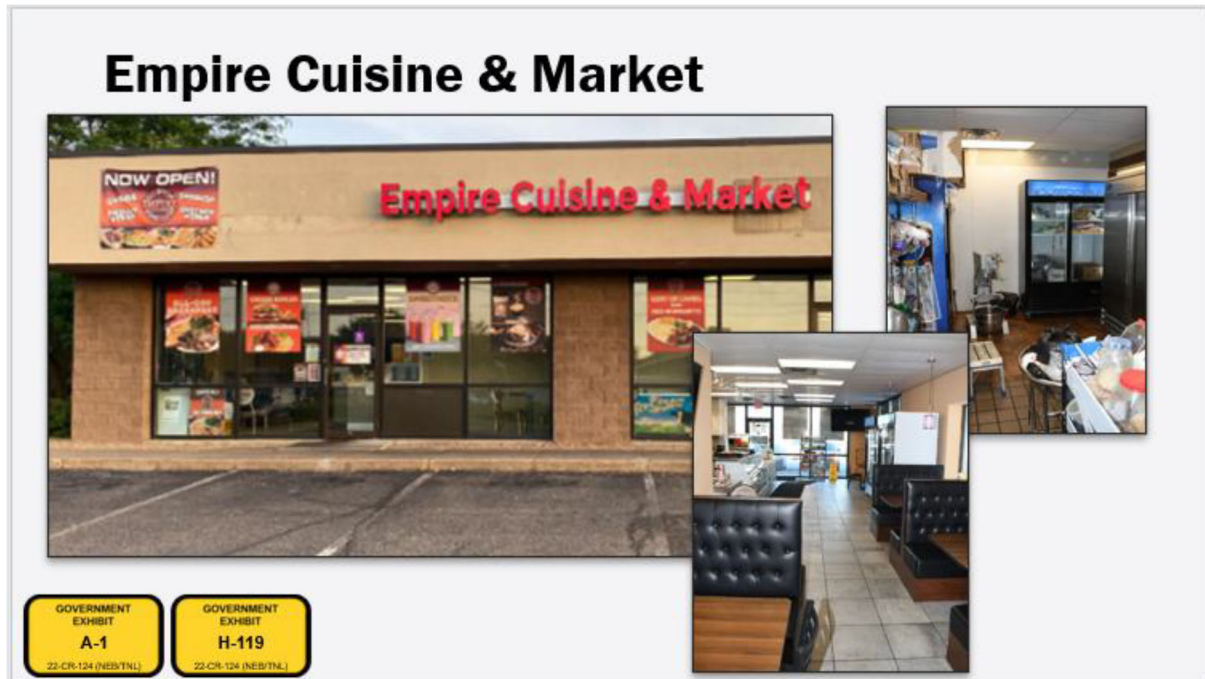
Defendant Abdimajid Nur participated in the largest Covid-19 fraud scheme in the United States. His crimes have shaken Minnesota to its core—both in terms of the brazen and staggering nature of the fraud and the complete disrespect and contempt shown for the criminal justice system. His crimes have changed the state forever, and not for the better.

The Court must send a message in the strongest possible terms to Nur and anyone else who believes they can shamelessly take advantage of state and federal social safety net programs and steal with impunity money intended for children.

A. Nur's Fraud Scheme

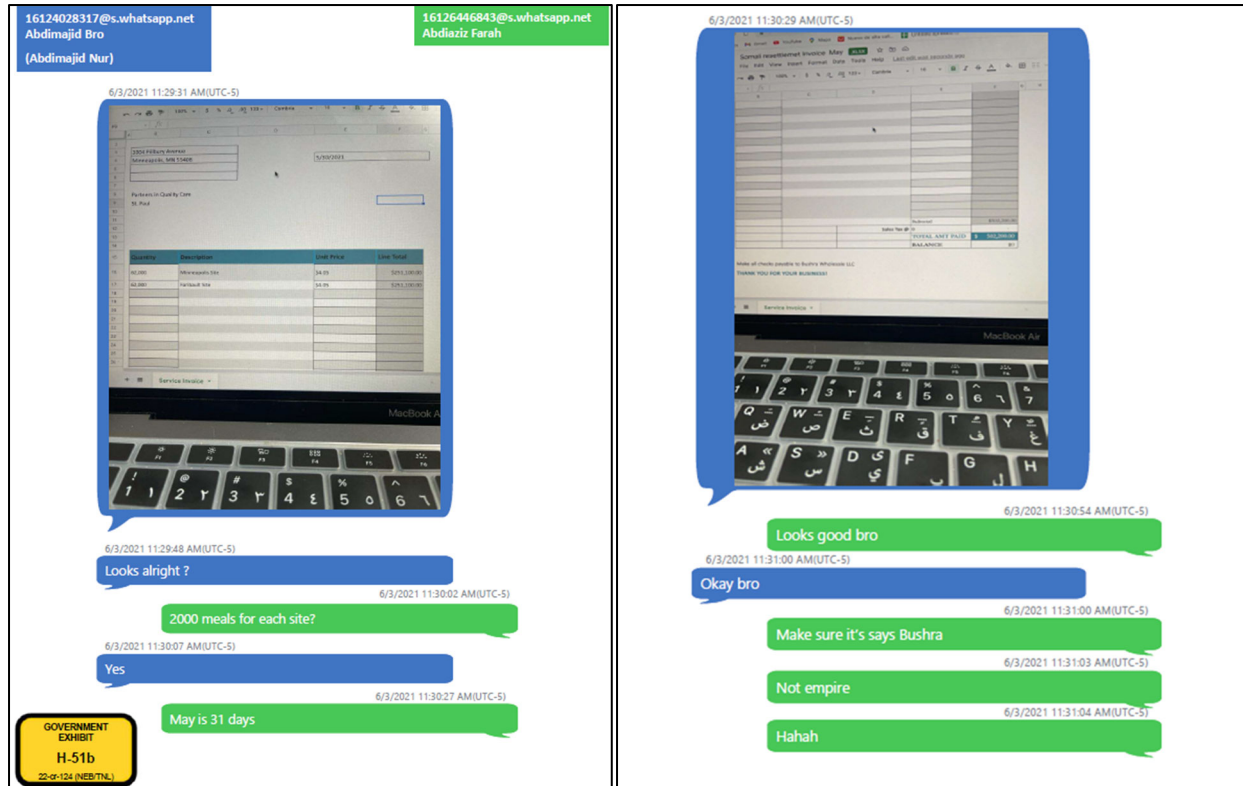
Defendant Abdimajid Nur was convicted of participating in a massive fraudulent scheme to obtain federal child nutrition program funds intended to provide free meals to children in need. The defendant and his co-conspirators obtained, misappropriated, and laundered more than \$40 million in program funds that were intended as reimbursements for the cost of serving meals to children. They did so by exploiting changes in the program intended to ensure children received adequate nutrition during the Covid-19 pandemic. Nur and his co-conspirators took advantage of the Covid-19 pandemic—and the resulting program changes—to enrich themselves by fraudulently misappropriating millions of dollars in federal child nutrition program funds.

The scheme originated out of Empire Cuisine & Market, a small storefront halal market in Shakopee. Empire Cuisine enrolled in the Federal Child Nutrition Program in April 2020—during the early days of the Covid-19 pandemic and within weeks of registering the company with the Minnesota Secretary of State.

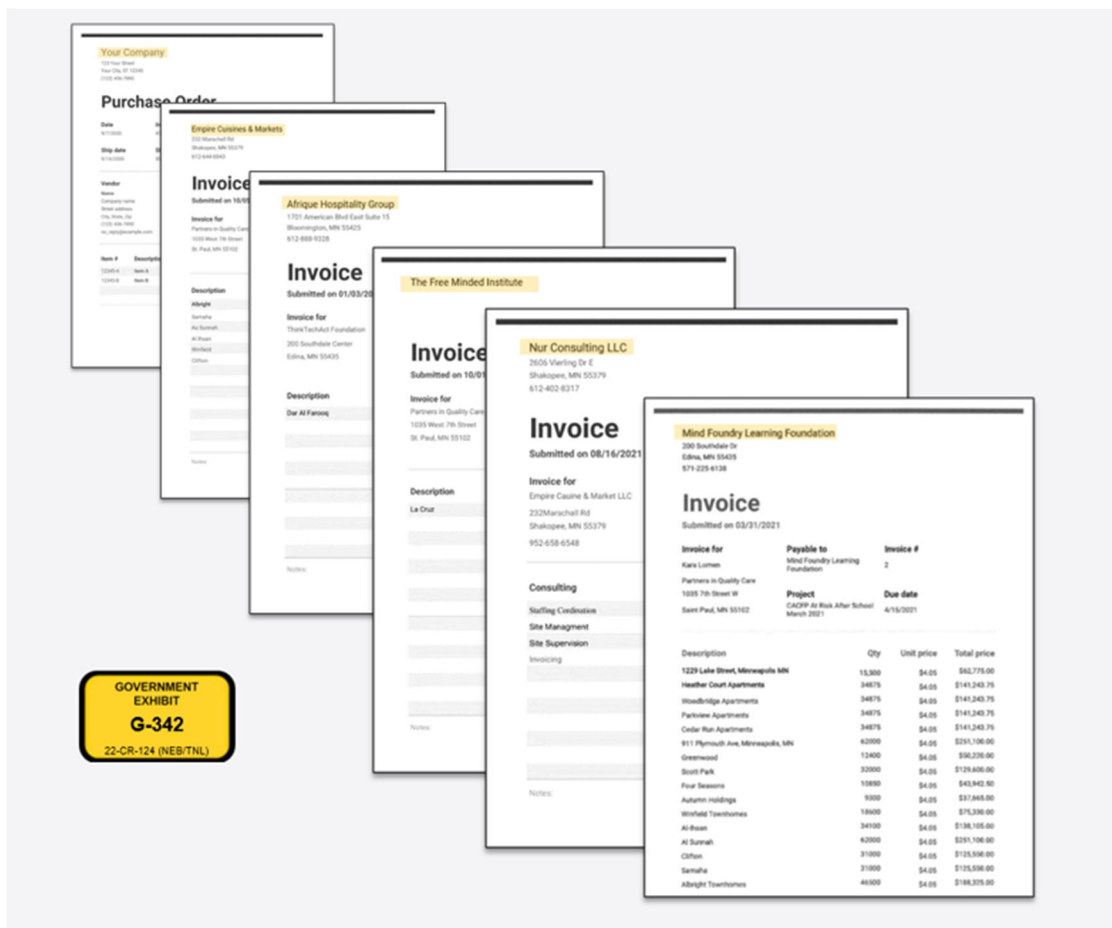


Nur and his co-conspirators immediately opened a number of federal child nutrition program sites and began claiming—falsely—to be serving meals to thousands of children per day. These claims were fraudulent. As the Court heard repeatedly at trial, no meals at all were served at many of the Empire Cuisine “sites.” Many of their purported food “sites” were nothing more than parking lots or vacant commercial spaces. Indeed, at some of the sites, it was instead the Shakopee Public Schools who were actually serving meals to kids on a daily basis. At their fraudulent peak, Nur and his co-defendants claimed to serve 2.7 million meals to children in the month of March 2021 alone.

Abdimajid Nur played a key role in the fraud scheme. He created and submitted the bulk of the fraudulent meal counts and invoices that he and his co-conspirators used to support their fraudulent claims, including at the direction of Abdiaziz Farah.



As shown in trial, Nur had many completed and in-progress fraudulent invoices saved on his Google Drive.



Nur submitted these fraudulent meal counts and invoices via email to the sponsoring agency, Partners In Nutrition, in support of his and his co-conspirators' fraudulent claims. Nur also created and submitted fraudulent rosters purporting to list the names of children receiving meals at their fraudulent meal sites. But, as the Court saw, the rosters were fraudulent, filled with the names of fake children.

From: Abdi Nur <19anur@gmail.com>
To: Kara Lomen <kara@partnersinqualitycare.org>
Cc: Mahad Ibrahim <mahad@mindfoundry.co>
Subject: Circle Pines Mar- April Meal Counts, Attendance, and Invoices
Date: Thu, 20 May 2021 13:56:01 -0500
Attachments: Circle_Pines_Attendance_March-April.xlsx; Circle_Pines_March_2021_Invoice.xlsx;
 Circle_Pines_April_2021_Invoice.xlsx



Nur also recruited his sister, Hayat Nur, to help create and submit fraudulent meal counts. Nur taught his sister how to create fraudulent documentation. In June 2021, for example, Nur sent an email instructing his sister to create fraudulent meal counts for 11 fraudulent food sites. The meal counts were to claim—falsely—that he and his co-conspirators had distributed meals to more than 11,000 children a day, seven days a week.

From: Abdi Majid Nur <anur@thinktechact.org>
To: hayatnur861@gmail.com
Subject: Weekly Consolidated Meal Counts
Date: Mon, 21 Jun 2021 23:24:47 -0500

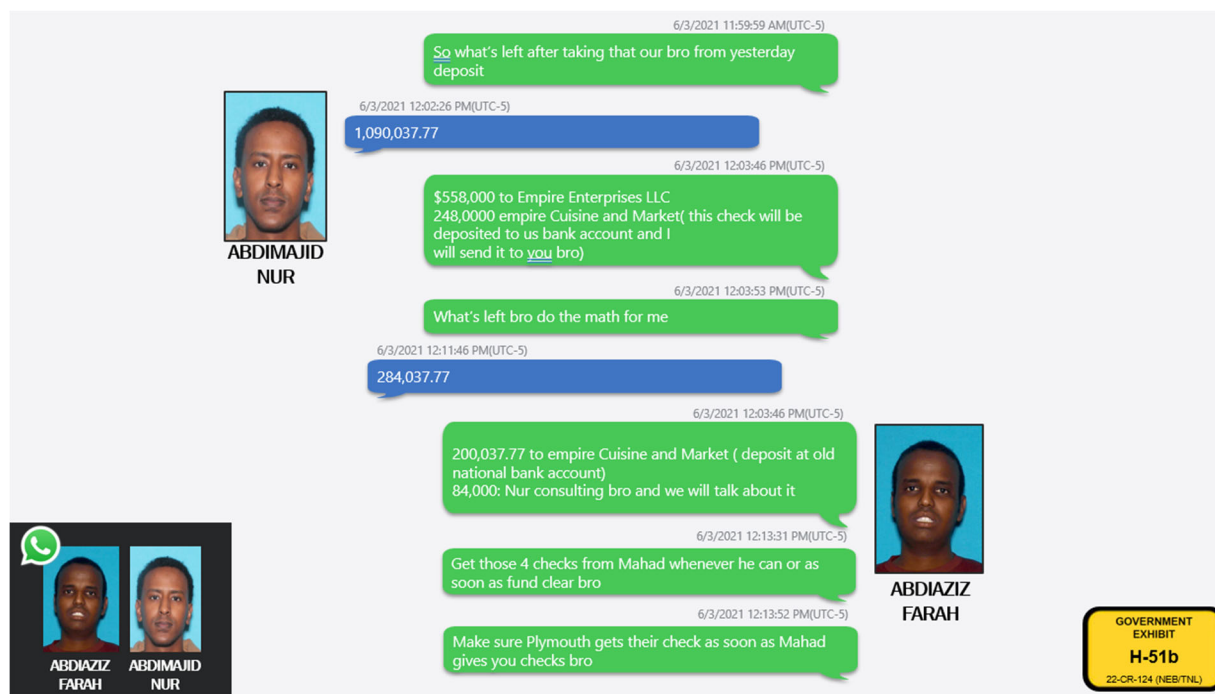
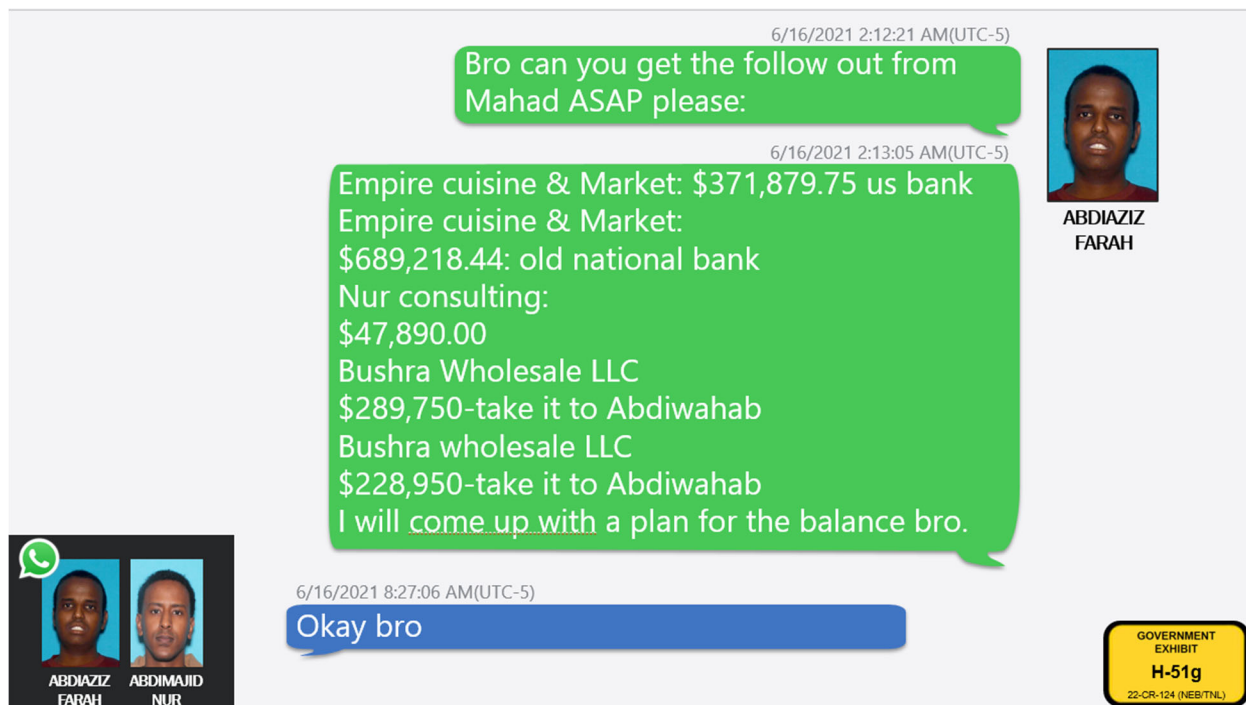
 Weekly Consolidated Meal Counts 043184 (24).pdf

Partners in Quality

1. Albright 1500
2. Clifton 1000
3. Four Seasons 500
4. Lifestyle 500
5. Greenwood Place 500
6. Autumn Holdings 500
7. Al Ihsan 1100
8. As Sunnah 2000
9. Samaha 2000
10. Winfield 600
11. Shamrock Court 1000

An easy trick I usually do while doing these: for all the sites that have the same meal count, like Four seasons, Lifestyle, and so on, after I save the document, I would just then bring up the same document again and just change the site name and make sure to save it as a NEW document because everything else will be the same because its the same month and the dates don't change. It'll save you soo much time! Let me know if you have any questions.

Nur and his co-conspirators engaged in a conspiracy to launder the proceeds of their fraud scheme using a series of shell companies both in the United States and Kenya. Nur helped distribute millions of dollars in fraudulent proceeds among their money laundering entities. Nur and Abdiaziz Farah regularly texted about the distribution of the fraudulent proceeds.

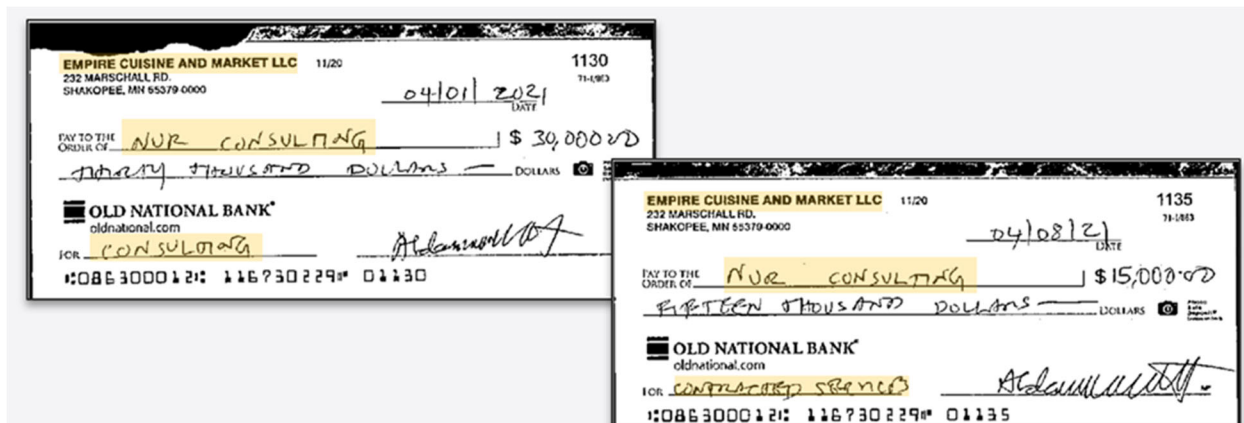


Nur and Abdiaziz Farh created a shell company called Empire Enterprises, through which they laundered \$7 million in fraud proceeds. They used some of this

money to purchase real estate in Kenya, including an apartment building in Nairobi.

COMBINED - Empire Enterprises LLC Bank Accounts Combined Period of Review: 4/6/2021 TO 1/24/2022			
SOURCES OF FUNDS		USES OF FUNDS	
	Total Deposits		Total Withdrawals
ThinkTechAct Foundation / Mind Foundry Learning Inc.	\$ 3,189,119.83	Assets - Real Estate Purchases and Construction	\$ (2,280,618.59)
Empire Cuisine and Market LLC	\$ 2,310,786.00	Legal Order - Bank Account Seizures	\$ (1,286,805.76)
Partners in Nutrition	\$ 478,643.62	Foreign Transfers	\$ (1,136,594.20)
Afrique Hospitality Group LLC	\$ 447,102.42	Defendants' Other Entities	\$ (740,329.80)
Feeding Our Future	\$ 382,450.00	Related Parties	\$ (674,019.00)
Bushra Wholesalers LLC	\$ 172,619.00	Food Expense	\$ (312,365.87)
Other Food Program Income	\$ 58,607.78	Payments to Other Individuals	\$ (290,345.00)
Misc. Other Income	\$ 25,000.01	Transportation and Logistics Companies	\$ (120,000.00)
Restaurant Supplies / Equipment	\$ 1,378.65	Misc. Other Expenses	\$ (108,616.95)
Assets - Real Estate Purchases and Construction	\$ 480.65	Restaurant Supplies / Equipment	\$ (28,745.93)
Misc. Other Expenses	\$ 80.00	Cash Out	\$ (21,000.00)
Grand Total*	\$ 7,066,267.96	Bushra Wholesalers LLC	\$ (20,920.60)
		Undetermined Category	\$ (20,000.00)
		Defendants' Personal Accounts	\$ (13,500.00)
		Travel Expenses	\$ (12,406.26)
		Grand Total*	\$ (7,066,267.96)

Nur also set up his own shell company—Nur Consulting LLC—that he used to receive and launder his share of the fraud proceeds by disguising them as “consulting” and similar payments.



In all, Nur used Nur Consulting to receive more than \$900,000 in fraud proceeds from various entities involved in the scheme, including Empire Cuisine & Market, Empire Enterprises, and ThinkTechAct Foundation.

COMBINED Nur Consulting LLC Bank Accounts
Combined Period of Review: 4/5/2021 to 1/31/2022

SOURCES OF FUNDS	Total Deposits
Empire Cuisine and Market LLC	\$ 405,780.00
Bushra Wholesalers LLC	\$ 220,000.00
Empire Enterprises LLC	\$ 121,500.00
ThinkTechAct Foundation	\$ 77,390.00
Abdimajid M. Nur	\$ 51,362.57
Abdiaziz S. Farah	\$ 25,000.00
Minnehaha Properties LLC	\$ 9,975.00
Other Income	\$ 1,035.14
Retail	\$ 1,020.33
Cash	\$ 550.00
Grand Total*	\$ 913,613.04

Nur spent his fraud proceeds freely. He purchased a 2021 Dodge Ram pickup truck for \$64,000. Six weeks later, he purchased a 2021 Hyundai Santa Fe for \$35,000. Nur also used fraud proceeds to take a honeymoon to the Maldives, where he stayed in a private villa.



Gov't Ex. G-314. He also spent \$30,000 in fraud proceeds to purchase jewelry in Dubai. PSR ¶79.

Finally, as the jury heard at trial, Nur used some of his fraud proceeds to fraudulently obtain a college degree. In 2021, Nur enrolled in Herzing University, an online college with campuses in St. Louis Park and other locations around the country. Nur paid \$12,000 to a company called PayMeToDoYourHomework.com to take his courses for him and complete all homework assignments and exams. They guaranteed him an A or B in each course.

Nur paid the company approximately \$5,000 to take all his Fall 2021 courses for him. In January 2022, he paid another \$6,000 to have the company take all his Spring 2022 semester courses. He made these payments via Nur Consulting, the shell company he created to receive and launder his fraud scheme. Nur appears to have gotten his money's worth. According to the PSR, Nur received a bachelor's degree in healthcare management from Herzing University in August 2022. PSR ¶157. Despite having graduated from Shakopee High School in 2019 with only a 1.75 GPA, Herzing University records show that Nur "earned" his bachelor's degree in less than 3 years with a 3.42 GPA.¹ PSR ¶¶155-57.

B. Abdimajid Nur's Trial

Nur has never accepted any responsibility or shown any remorse for his crime. As the Court is aware, at the end of his six-week trial, Nur and others attempted to bribe one of the trial jurors in exchange for her return of a not guilty verdict. Nur has

¹ Nur told the Probation Office that he completed one semester of MBA classes at the University of Minnesota. PSR ¶158. Assuming that is true, Nur presumably submitted his fraudulent Herzing University transcript and diploma when he applied to enter that program. It is not clear whether he paid someone to take his MBA classes.

pled guilty for his role in that bribe attempt and faces sentencing in that case at a later date.

II. THE GUIDELINES RANGE

A. The Base Offense Level and Loss Amount

The base offense level is 7 pursuant to Guidelines § 2B1.1(a)(1). PSR ¶111. The base offense level is increased 22 levels pursuant to Guidelines § 2B1.1(1)(L) because the loss was more than \$25 million but less than \$65 million. PSR ¶112. The offense level is increased 2 levels pursuant to Guidelines § 2B1.1(b)(10)(C) because the offense involved sophisticated means. PSR ¶113.

The offense level is increased 2 levels pursuant to Guidelines § 2B1.1(b)(12) because the offense involved conduct described in 18 U.S.C. § 1040 (Fraud in Connection with a Major Disaster or Emergency Benefits). PSR ¶114. The offense level is increased by 2 levels pursuant to Guidelines § 2S1.1(b)(2)(B) because the defendant was convicted under 18 U.S.C. § 1956. PSR ¶113.

The PSR applied a 2-level enhancement for obstruction of justice based on Nur's participation in the attempt to offer a \$150,000 bribe to Juror 52 in exchange for the return of a not guilty verdict. PSR ¶123. Because defendant has pled guilty and faces sentencing in a separate case for his role in that scheme, the government does not believe the enhancement applies in this case.

The defendant receives a 2-level reduction pursuant to Guidelines § 4C1.1 because he qualifies as a zero-point offender. PSR ¶126.

B. Criminal History

Abdimajid pled guilty for his role in the attempt to bribe Juror 52 but he has not yet been sentenced in that case. Accordingly, he receives no criminal history points for that conviction and falls in criminal history category I. PSR ¶132.

C. Advisory Guidelines Range

An offense level of 33 and criminal history level I results in an advisory Guidelines range of 135 to 168 months in prison.

III. GOVERNMENT’S SENTENCING RECOMMENDATION

Based on a review of the § 3553(a) factors, the government recommends that the Court impose a sentence of 168 months in prison.

A. Nature and Circumstances of the Offense

Nur participated in one of the largest fraud schemes in the history of the District of Minnesota, and the single largest Covid-19 fraud scheme in the country. He took advantage of a once-in-a-century global pandemic to enrich himself. He abused the generosity of Minnesota’s generous social safety net—a system designed to ensure that no child goes without food.

The cynicism of his crime is staggering. Nur and his co-defendants carried out their scheme using fictitious non-profit educational companies. They acted under the guise of a mosque and a public school district.

Despite the egregiousness of his fraud scheme, Nur has never taken any responsibility nor expressed any remorse for his crime. Like his co-defendants, he has no contrition for defrauding the very country that took him in.

B. History and Characteristics of the Defendant

Nothing in Nur's background explains or excuses his crime. Nur came to the United States at a youth. PSR ¶¶139-41. He ran high school track. PSR ¶¶142-43. Nur later joined the army reserves. PSR ¶143. He later had an opportunity to attend college, but rather than take advantage of the opportunity to learn, he paid an online service to do his homework and take his tests for him.

C. The Need for Deterrence

Nur participated in one of the largest fraud schemes in the history of the District of Minnesota, and the single largest Covid-19 fraud scheme in the country. But Nur didn't just take advantage of the Covid-19 pandemic to enrich himself and his co-conspirators. He took advantage of our state's compassion, and its efforts to ensure no child went hungry.

Make no mistake, Nur's fraud has done great damage to the state. It has eroded trust in the government and raised questions about the sustainability of the state's system of social services. Despite this, to this day, Nur has not expressed any remorse for his actions.

Cases like this are difficult to investigate and prosecute, which results in the widely held belief that perpetrators routinely get away with these crimes. The Court must send a message that these types of crimes against government programs will not be tolerated. Taking into consideration the Sentencing Guidelines, as well as all of the other factors required to be considered under § 3553(a), the government respectfully suggests that a sentence of 168 months in prison appropriately reflects the seriousness of Nur's crimes, promotes respect for the law, provides a just

punishment, and creates adequate deterrence not only to Nur, but to all other individuals who take advantage of the state and believe that they are above the law.

IV. CONCLUSION

For the reasons stated above, the government respectfully requests that the Court impose a sentence of 168 months in prison.

Respectfully Submitted,

Dated: November 6, 2025

DANIEL N. ROSEN
United States Attorney

BY: /s/ Joseph H. Thompson
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HARRY M. JACOBS
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