IN THE UNITED STATES DISTRICT COURT FOR THE EASTERN DISTRICT OF VIRGINIA

Alexandria Division

UNITED STATES OF AMERICA	
v.	CRIMINAL NO. 1:23-cr-168
GEORGE MENSAH, JR.,	Sentencing Date: May 8, 2023
Defendant.	Hon. Rossie D. Alston, Jr.

POSITION OF THE UNITED STATES WITH RESPECT TO SENTENCING

George Mensah managed a veritable fraud enterprise, operating multiple criminal schemes which caused almost $1.5 million in losses. The various schemes were striking in their breadth and scope. Mensah and his co-conspirators prepared almost 50 PPP fraudulent loan applications, causing a loss of over $580,000. In addition, Mensah and his co-conspirators applied for unemployment benefits using at least 230 individuals' identities, defrauding the Virginia Economic Commission out of over $650,000. Mensah and others also possessed at least 110 United States Treasury Checks stolen from the mail, taking from other Americans over $180,000 worth of tax refunds, advanced child tax credits, and economic impact payments. And on top of this, Mensah and his co-conspirators counterfeited checks drawn on real victims' accounts, faked identity cards and U.S. Passport Cards, and directed a series of money mules to launder the fraudulent proceeds.

Mensah was at least in a managerial role in the conspiracy. But after entering his guilty plea, and signing a detailed Statement of Facts, Mensah now appears to be minimizing his conduct and role in the offense and fails to take full responsibility for the damage the conspiracy caused. A significant sentence of incarceration is needed given the scale and seriousness of the conspiracy, the need to promote respect for the law, and the necessity of deterring Mensah and others from using stolen identities and taking advantage of government programs.

The United States respectfully recommends the Court sentence Mensah to a lengthy period of incarceration, 3 years of supervised release, and order forfeiture and restitution.

Background

I. Factual History

A. *A Check Counterfeiting Investigation Uncovers a Much Larger Fraud Enterprise*

The investigation began in December 2021 with an investigation of counterfeit checks worth $61,625.91 that had been deposited into accounts at Wells Fargo Bank. Dkt. 19, herein after "PSR", at ¶¶ 17, 55. These fraudulent checks bore the account information of a real victim and were deposited into two Wells Fargo accounts. *Id.* at ¶ 18. Soon after they were deposited, and before the bank realized the checks were counterfeits, money was transferred from the accounts via electronic transfers and ATM withdrawals. Investigators identified Mensah as the individual making the ATM withdrawals. *Id.*

On March 3, 2022, state and federal law enforcement executed a search warrant on two residences associated with Mensah. *Id.* at ¶ 19. The first residence was Mensah's family home, where his family resided, which was located on Beechcliff Drive in Alexandria, Virginia (the Beechcliff address). The second residence was an apartment that Mensah shared with his main coconspirator in McLean, Virginia (the Tysons Central address). *Id.* at ¶¶ 25-26. The search uncovered that Mensah and his main coconspirator were involved in an extensive fraud enterprise. Agents and officers found 110 stolen United States Treasury Checks, debit cards and mail from the Virginia Employment Commission, counterfeit credit cards, blank check stock, multiple false identification cards, and bank documents for several financial institutions in different names. *Id.* at ¶ 19. These items were found on the kitchen counter, in the living room couch, and in a toilet tank. *Id.*

Pursuant to the state warrant, agents seized multiple electronic devices including the defendant's laptop and phones.[1] *See* Case No. 1:22-sw-211. These devices revealed yet more fraud schemes, as well as Mensah's leadership role in organizing the various frauds. PSR ¶¶ 32-33, 39.

B. *The PPP Fraud Scheme*

Mensah and his coconspirators engaged in a scheme to defraud the Paycheck Protection Program (PPP) from in or about October 2020 through in or about September 2021. *Id.* at ¶ 27. This program was enacted to provide emergency financial assistance expeditiously to millions of Americans who were suffering the economic effects caused by the COVID-19 pandemic. *Id.* at ¶ 22. Forgivable PPP loans were available to qualifying small businesses.

The defendant and his coconspirators prepared at least 47 fraudulent PPP loan applications for fake businesses, and successfully submitted at least 21, causing a loss of over $580,000. *Id.* at ¶ 30. Each PPP application was made for a business that did not exist. *Id.* at ¶ 28. Mensah and his coconspirators created false tax returns and fake bank statements to make the businesses appear legitimate. *Id.* at ¶ 31. They charged individuals between $4,000 to $6,000 for preparing each PPP loan application. *Id.* at ¶ 28.

There is no doubt that Mensah was integral to this scheme. To begin with, at least 39 fabricated documents for PPP loan applications were found on Mensah's laptop. *Id.* at ¶ 32. His laptop was used to visit the website of Blueacorn, a PPP loan provider who was unwittingly used in the scheme. *Id.* False documents for five other PPP loan applications were found on another

[1] After initially seizing the devices pursuant to a Fairfax County warrant, the government sought a federal warrant to search the various devices. *See* Case No. 1:22-sw-211.

laptop seized from the Beechcliff address. *Id*. Mensah communicated with individuals over social media and text messaging about preparing the fraudulent PPP loan applications. *Id.* at ¶ 29. He also worked with other co-conspirators to recruit applicants, and he also recruited applicants himself by approaching at least one individual in a club about preparing a PPP loan on their behalf. *Id.* Finally, evidence shows that some of the individuals who received fraudulent PPP money paid their "fees" directly to Mensah's bank account. *Id.* at ¶ 34.

C. *The Unemployment Fraud Scheme*

Mensah and his co-conspirators also defrauded the Virginia Employment Commission (VEC) and other state agencies out of unemployment insurance funds. Using the personally identifiable information (PII) of identity theft victims, Mensah and his co-conspirators would submit unemployment insurance claim applications. *Id.* at ¶ 41. The applications would include false employment and wage histories and false contact information. *Id*. The co-conspirators requested that the VEC send funds via prepaid debit cards, which were called Way2Go cards. *Id.* at¶ 40. Once the Way2Go debit cards were received, Mensah and his co-conspirators used them to make ATM cash withdrawals. *Id.* at ¶ 47.

Through this scheme, Mensah and his coconspirators defrauded the VEC out of over $658,000. *Id.* at ¶ 51. They applied for unemployment assistance using the identities of 231 individuals and requested that the funds be sent to at least 13 different addresses. *Id.* at ¶ 63.

Mensah was an active participant in the unemployment fraud scheme. First, at least 26 fraudulent applications were made using Mensah's family house at the Beechcliff address, and at least 20 Way2Go cards were sent to this address. *Id.* at ¶¶ 36, 44. Text messages showed Mensah and his main co-conspirator coordinating these claims and sharing the PII used. *Id.* at ¶ 45. When agents searched the Tysons Central apartment they found at least 22 Way2Go cards, including some located in the defendant's bedroom. *Id.* at ¶ 49. Mensah also used the Way2Go cards for his own personal benefit, including at Uber Eats, a food delivery company. *Id.* at ¶ 44.

Mensah and his co-conspirators not only defrauded the Commonwealth of Virginia: they also fraudulently obtained unemployment insurance funds from Ohio, Texas, California, and other states. *Id.* at ¶ 37. Some of these others states' unemployment funds were received by electronic funds transfer, while others were received by check. *Id.* at ¶ 37. Mensah himself received fraudulent unemployment insurance proceeds applied for using an identity theft victim's PII directly into his own brokerage account. *Id.* at ¶ 50.

D. *Stolen Treasury Checks and Money Laundering*

Upon searching the Tysons Central apartment, investigators found 110 stolen United States Treasury Checks. *Id.* at ¶ 19. The checks were found throughout Mensah's apartment, including in the living room couch, on the kitchen counter, and in the toilet tank in a bathroom attached to his co-conspirator's room. *Id*. ¶¶ 19, 62. These 110 checks were sent by the United States Treasury to people around the United States for items like tax refunds, child tax credit payments, and economic impact payments. These checks were stolen from the mail. *Id.* at ¶ 62. The defendant and his co-conspirators possessed the stolen checks and ultimately diverted the funds for themselves. *Id*. at ¶¶ 53, 57, 62.

In order to conceal the fraud proceeds, Mensah and his coconspirators laundered the funds. Specifically, Mensah and his coconspirators recruited other individuals so as to use their bank accounts. *Id*. at ¶ 54. They would instruct the individuals to provide login credentials to their bank accounts or to open new accounts. *Id*. Mensah and his coconspirators would then use these accounts to receive stolen Treasury Checks and other fraud proceeds. *Id*. These funds would then be transferred electronically to Mensah and his coconspirators, or withdrawn in cash and delivered to them. *Id*.

Sometimes, Mensah and his coconspirators created new bank accounts themselves using fabricated identities. *Id*. at ¶ 56. For example, they created a bank account under the name "F.W." that they used to receive unemployment assistance from multiple states as well as to deposit a Treasury Check. *Id*. at ¶ 57. Mensah's involvement in this laundering is not in doubt, as he transferred some of the fraud proceeds from the "F.W." account to his own personal bank account. *Id*. He also directed at least one individual to open a bank account and transfer cash. *Id.* at ¶ 72.

E. *Other Criminal Conduct*

Mensah possessed three fraudulent passport cards in the top drawer of his bedside nightstand. *Id*. at ¶ 59. A passport card is a travel and identification document issued by the federal government. One of the passport cards used another person's identifiers, but contained Mensah's photograph. *Id*. Mensah also possessed two counterfeit identification cards in an envelope labeled "Flex," which is one of his aliases. *Id*. at ¶¶ 24, 59.

F. *Mensah's Role in the Scheme*

Mensah pleaded guilty soon after hearing the government's presentation of the evidence against him. As part of the plea, he signed a Statement of Facts that fully explained in detail the fraudulent conduct described above.[2] Dkt. 17; PSR at ¶¶ 20-61. However, since then, Mensah has sought to minimize his involvement. During Mensah's interview with the Probation Office, he disclaimed the Statement of Facts by saying that he "had nothing to do with the Way2Go

[2] The Statement of Facts was initially signed as part of the plea on November 1, 2023. Dkt. 7. The parties moved to amend the statement of facts on March 21, 2024, dkt. 17, which the Court ordered that same day. Dkt. 18.

cards" and that he "did not steal anyone's identity." PSR at ¶ 75. He also claimed that he "only did six or seven PPP applications" and had otherwise "let others use my laptop." *Id.* In a follow-up letter to the Probation Officer, Mensah argued that "he was not a person directly involved in committing the fraudulent unemployment scheme or receiving the proceeds from that scheme." PSR at p. 32.

The evidence shows that Mensah was integral to these frauds and is lying when he claims he did not steal anyone's identity. Interviews and a review of phone records show text messages and other communications in which Mensah collected and distributed PII, bank account information, and photos of driver's licenses. *Id.* at ¶ 72. One interviewed individual stated that Mensah directed him to open a bank account and to send Mensah the bank account information: money was later deposited into the account and Mensah directed that individual to launder the funds to another account and withdraw it as cash. *Id.* That individual said that he also picked up debit cards for Mensah, who offered to pay him approximately $200 per debit card. *Id.*

Moreover, the defendant possessed the unemployment insurance fraud proceeds and used them. At least 22 Way2Go cards were found in Mensah's Tysons Central apartment, including some cards that were found in his bedroom. *Id* at ¶49. These included five cards that had been mailed to the Beechcliff address, in contrast to the defendant's statement that he merely allowed others to use his address. *Id* at ¶¶ 49, 75. Similarly, at least one Way2Go card that was mailed to the Beechcliff address was used to purchase several items for the defendant's Uber Eats account in November 2020 and July 2021. *Id* at ¶44. And finally, the defendant received the proceeds of a fraudulent unemployment assistance claim from Ohio directly to an online brokerage account in his name. *Id* at ¶50. So, the contention that he 'had nothing to do with the Way2Go cards' and 'did not steal anyone's identity' is flatly false.

II. Procedural History

On November 1, 2023, Mensah pleaded guilty by information to one count of Conspiracy to Commit Wire Fraud, in violation of 18 U.S.C. § 1349. Dkt. 2-7. The defendant and government entered into a plea agreement. *Id.* at ¶ 3. The government agreed not to seek enhancements for sophisticated means, money laundering, or a leadership enhancement under Guidelines 3B1.1(a), although there was no agreement on whether an enhancement applied under Section 3B1.1(b)-(c). *Id.* at ¶ 4. The government also agreed that if Mensah qualified for a two-level reduction for acceptance of responsibility, it would make a motion for an additional one-level decrease pursuant to Guideline 3E1.1(b). *Id.* at ¶ 5.

Legal Standard

The standards governing this Court's sentencing are well established. This Court must consult the Guidelines as well as the factors set forth in 18 U.S.C. § 3553(a) when making a sentencing decision, though the Guidelines are purely advisory. *See United States v. Booker*, 543 U.S. 220 (2005). The Supreme Court has directed district courts to "begin all sentencing proceedings by correctly calculating the applicable Guidelines range." *Gall v. United States*, 552 U.S. 38, 49 (2007). "Then, the court shall consider that range as well as other relevant factors set forth in the guidelines and those factors set forth in [18 U.S.C.] § 3553(a) before imposing the sentence." *United States v. Hughes*, 401 F.3d 540, 546 (4th Cir. 2005). Section 3553(a) sets out a variety of factors that the Court should consider in determining the defendant's sentence, including the nature and circumstances of the offense, the history and characteristics of the defendant, and the need for the sentence "to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment for the offense," among others. 18 U.S.C. § 3553(a)(1)-(2)(A) & (B).

Application

I. Sentencing Guidelines Calculation

The government contends that the total Offense Level is 25, that the defendant's Criminal History Category is II, and that the applicable Guidelines Range is therefore 63-78 months.

Guideline	Description	Offense Level
2B1.1(a)(1)	Base Offense Level	7
2B1.1(b)(1)(H)	Actual loss greater than $550,000 but less than $1,500,000	+14
2B1.1(b)(2)(A)(i)	Involved 10 or more victims	+2
2B1.1(b)(11)(C)(ii)	Possession of 5 or more means of identification that unlawfully were produced from, or obtained by use of another means of identification	+2
3B1.1(b)	Manager or supervisor of criminal activity that was otherwise extensive	+3
3E1.1(a)-(b)	Acceptance of Responsibility	-3
	Total:	**25**

This calculation differs from Probation's findings and is based on three main differences: the loss amount, the role in the offense, and acceptance of responsibility.

A. The Loss Amount

In the plea agreement, the government agreed to stipulate to and recommend a 14-level increase for an actual loss between $550,000 and $1.5 million. PSR ¶ 3. This loss breaks down as follows:

Scheme	Actual Loss
Unemployment insurance fraud	$665,756
PPP fraud	$583,172
Stolen Treasury Checks	$165,465.59
Wells Fargo counterfeit checks	$61,607
Total	**$1,476,001**

The Probation Office calculates a total loss of $1,535,378.11, which would result in an additional two points because the loss is over $1,500,000. U.S.S.G. 2B1.1(b)(1)(I). Consistent with its obligation in the plea agreement, the government advocates for a 14-level increase.

B. *Adjustment for Aggravating Role pursuant to U.S.S.G. § 3B1.1(b)*

The United States agreed it would not seek an enhancement pursuant to U.S.S.G. § 3B1.1(a) that Mensah was an organizer or leader. However, Mensah clearly meets the criteria to receive an enhancement pursuant to Guideline 3B1.1(b) for being a manager or supervisor of criminal activity that involved five or more participants or was otherwise extensive.

The adjustment should apply because Mensah was a manager and/or supervisor. Multiple factors are considered when determining whether a defendant acted as a manager or supervisor, including the exercise of decision-making authority, the recruitment of accomplices, and the degree of control and authority exercised over others. *See United States v. Burnley*, 988 F.3d 184, 188 (4th Cir. 2021). These factors argue in favor of the enhancement: Mensah directed others to open accounts, move funds, pick up unemployment insurance debit cards, and provide information for fraudulent PPP loans. PSR ¶¶ 69-73. As noted by the Probation Officer, investigators spoke to one individual who stated that Mensah directed him to open a bank account and send Mensah the bank account information. *Id.* at ¶ 72. Mensah then told this individual to pick up unemployment debit cards and offered to pay him approximately $200 per card. *Id.*

Additionally, the criminal activity was "otherwise extensive." Application Note 3 explains that a fraud that involved only three participants but used the unknowing services of many outsiders could be considered extensive. U.S.S.G. § 3B1.1. Mensah's schemes were extensive because they used the unknowing services of many outsiders. They coordinated with at least 21 individuals to apply for fraudulent PPP loans using their information, and utilized at least 13 addresses to which proceeds from the unemployment insurance fraud scheme were sent.

PSR ¶ 63. Moreover, the unemployment insurance fraud scheme utilized the PII of at least 231 individuals and required the bank accounts of multiple money mules. *Id.*

C. Adjustment for Acceptance of Responsibility

Based on their interactions with the defendant, the Probation Office does not recommend any reduction for acceptance of responsibility. *Id.* at ¶¶ 75-76, 87. Since the defendant pleaded guilty to a criminal Information (voluntarily agreeing to waive his right to be indicted), and has not attempted to withdraw his plea, the government does not oppose a two-level reduction, and moves for a third point pursuant to the plea agreement. That said, the defendant's apparent inability to admit to his crimes and acknowledge the impact they had on identity theft victims and the government is concerning – and the government instead accounts for this under the Section 3553(a) factors when considering Mensah's lack of respect for the law and the need for specific deterrence.

D. Criminal History Category and Applicable Guidelines Range

The defendant was arrested on March 30, 2011, for two counts of petit larceny, after he and others fled a mall after a larceny and hit several vehicles while fleeing the scene. *Id.* at ¶ 91. On June 16, 2011, he received a 12-month sentence that was all suspended. *Id.* On January 12, 2015, the defendant was arrested for possession of marijuana and reckless driving. *Id.* at ¶ 92. The police found over $24,000 worth of cash in his vehicle. *Id.* He pleaded guilty to marijuana possession under a deferred disposition and the other charge was dismissed. *Id.* On October 14, 2017, Mensah was arrested for possession of drug paraphernalia and carrying a concealed weapon. *Id.* at ¶ 93. He was convicted, fined $100 and received a 90-day suspended sentence. *Id.* Each conviction comes with one criminal history point, resulting in a Criminal History Category of II. *Id.* at ¶¶ 94-95.

Mensah argued that the 2015 marijuana offense should not count because the disposition was deferred and then dismissed. *Id.* at p. 33. However, as the Probation Officer noted, diversionary dispositions resulting from an admission of guilt are counted as a sentence under § 4A1.1(c), even if a conviction is not formally entered. *See* U.S.S.G. § 4A1.2(f). As such, the United States submits that Mensah's Criminal History Category was correctly calculated.

II. Statutory Analysis of the Section 3553(a) Factors

A. The Recommended Sentence is Necessary Based on the Nature, Circumstances, and Seriousness of Mensah's Offenses

The nature, circumstances, and seriousness of Mensah's offenses support the government's recommended sentence. Mensah and his coconspirators operated a multifaceted fraud enterprise, which perpetrated unemployment fraud, PPP fraud, cashed stolen United States Treasury Checks, counterfeited other checks, and laundered the proceeds.

The scale of the enterprise was just as striking as its scope. For nearly a year, they applied for dozens of fraudulent PPP loans, made hundreds of unemployment insurance claims to multiple states using hundreds of stolen identities, and possessed or cashed at least 110 stolen Treasury Checks. PSR ¶¶ 30, 37, 53, 63 In total, the government identified almost $1.5 million in losses, including over $580,000 from the PPP scheme, over $650,000 from the unemployment insurance scheme, and another $220,000 from the stolen and counterfeited checks. *Id.* at ¶ 68.

Mensah had a management role in this enterprise. Together with his main coconspirator, he coordinated the frauds, recruited others to join the scheme and launder the funds, and shared the proceeds. *Id.* at ¶¶ 54, 57, 70-71. Interviews and phone communications show that Mensah collected and distributed PII, bank account information, and driver's licenses. *Id.* at ¶ 72. At least one individual stated that Mensah instructed him on how to use the individual's bank account to launder funds and directed him to pick up debit cards. *Id.*

Mensah and his main coconspirator lived together and ran their enterprise from their Tysons Central apartment. Indeed, this apartment is where investigators found at least 110 stolen Treasury Checks, Way2Go cards throughout the apartment, including in Mensah's bedroom, bank documents in others' names, check stock paper in a printer in the living room, numerous counterfeit IDs, and the laptop that made a significant number of the PPP loans. *Id.* at ¶¶ 55.

A lengthy sentence is similarly justified given the harmful nature of Mensah's crimes and their impact on hundreds of victims. One group of victims includes the at least 110 people whose Treasury Checks were stolen out of the mail. These government checks were for these victims' tax refunds, advanced child tax credits, and economic impact payments.[3] Many of these victims likely needed these funds and would have had to re-request the money once they realized it had been stolen from them. Additionally, Mensah and his coconspirators used hundreds of identities, many of them stolen, to apply for fraudulent unemployment insurance claims. This causes a chain reaction, as such individuals would then struggle to apply for their own unemployment assistance given that a fraudulent claim was already made in their names. More broadly, mail theft and identity theft undermine citizens' faith in the U.S. Postal Service and in their ability to use their PII for everyday transactions. The harmful nature of Mensah's crimes, both to the individual victims and to society more generally, demands a lengthy sentence.

The seriousness of Mensah's offenses is further illustrated by the fact that he stole from programs intended to distribute funds to small businesses and unemployed workers who were financially suffering during the height of the COVID-19 pandemic. The intent of these programs was to deliver funds to those who urgently needed them during an unprecedented pandemic.

[3] This is apparent from photos of the checks, which were provided to the Probation Office and defendant.

Instead, the defendant and his coconspirators viewed others' need as an unprecedented opportunity to commit fraud against the government.

In sum, the enterprise-like nature of the fraud and Mensah's role in running that enterprise speaks to the seriousness and circumstances of his crimes. Mensah's crimes were harmful, both to the individual victims and to society more generally. This is true of each one of Mensah's schemes, and the serious nature of the offenses is compounded when viewed in the aggregate. As such, the nature, seriousness, and circumstances of Mensah's crimes demand a serious sentence.

B. The Recommended Sentence Is Necessary to Promote Respect for the Law

A significant term of incarceration is also needed to promote respect for the law. As discussed above, Mensah was a manager and/or supervisor in a fraud enterprise that caused a $1.5 million loss. Yet instead of taking full responsibility for his conduct, Mensah seeks to minimize and deny even in the face of clear evidence to the contrary. By claiming that he did not steal identities, and was uninvolved in the unemployment scheme he minimized his role. Whether he was the person to obtain the stolen identities, does not matter. His role in the fraud shows he clearly knew stolen identities were used. And he clearly was involved in the unemployment scheme to some extent. Put simply, this is not a defendant who respects the law.

Mensah also argued to the Probation Office that he only received a portion of the PPP fraud proceeds "for his services." PSR at p. 33. This too shows a lack of respect for the law: this fraud loss would not have happened without him recruiting applicants and making fraudulent loan applications, regardless of how much he was paid. Further, helping dozens of others defraud the federal government should not be referred to as a "service." That he does not recognize or respect this is further reason for a significant sentence.

C. The Recommended Sentence Is Necessary to Provide Deterrence

Mensah's crimes were not spur-of-the-moment, irrational acts committed in the heat of passion. They were the result of a rational calculation made over an extended time: that the benefit of the fraud outweighed the risk of getting caught and significantly punished. For this reason, deterrence is of paramount importance. Anything less than a significant prison sentence in this case would actively undermine the goal of deterrence.

General deterrence is particularly important for frauds that stole from government programs. The pandemic relief programs, like other government programs depended, in large part, on the good faith of the applicants. Those like Mensah who chose to abuse these programs took funds intended for others in need, and undermined public trust in these programs. For this reason, a significant sentence is necessary to deter others from committing these types of crimes and to punish those who abused the public's trust.

Here, a long sentence would also serve the goal of specific deterrence. As discussed above, Mensah now appears to be minimizing the harm he caused. He committed fraud unabated. As the Statement of Facts and PSR highlight, least Mensah was involved in four different schemes - he joined the PPP and UI conspiracy, he received and laundered unemployment benefits that he was not entitled to, including benefits from other states, and he received stolen Treasury checks. Given this, there is significant risk that he continues to commit fraud, and a significant sentence will help deter him from stealing from others again.

In sum, the breadth of Mensah's fraud schemes, his role in the offense, the sheer dollar amount that was stolen, Mensah's failure to acknowledge the harm he caused as well as his lack of respect for the law, and the need for deterrence all counsel for a meaningful term of imprisonment.

III. Forfeiture and Restitution

Pursuant to the plea agreement, the defendant and the government have agreed that Mensah owes $1,476,000.59 in restitution.[4] Dkt. 6 at ¶ 9. This amount is broken down in the attached proposed Restitution Order. *See* Att. A.

The parties have also agreed to forfeiture of all fraud-related assets that Mensah owns or exercises control. Dkt. 6 at ¶ 10. A consent order of forfeiture was entered at the time of his guilty plea hearing. Dkt. 10.

Conclusion

For the reasons stated above, the United States respectfully recommends the Court sentence Mensah to a lengthy period of incarceration and to 3 years of supervised release. Such a sentence is reasonable, accounts the factors set forth in 18 U.S.C. § 3553(a), and is justified by the scope and scale of Mensah's frauds. Finally, the government requests that the Court enter the proposed forfeiture and restitution orders.

Respectfully submitted,

Jessica D. Aber
United States Attorney

May 1, 2024 By: /s/
Ezra Spiro, *Department of Justice Trial Attorney*
Kathleen Robeson, *Assistant U.S. Attorney*
Kimberly M. Shartar, *Assistant U.S. Attorney*

[4] The parties agreed to $1,490,860.91 in restitution. Dkt. 6 at ¶ 9. Since signing the plea, the parties determined that some of the Treasury Checks were not successfully cashed, and so the updated restitution amount is approximately $14,860 lower.

CERTIFICATE OF SERVICE

I hereby certify that on May 1, 2024, I caused a copy of the foregoing memorandum to be filed with the Clerk of Court using the CM/ECF system, which will automatically generate a Notice of Electronic Filing (NEF) to all counsel of record. I will also send a copy to the United States Probation Officer.

/s/
Kathleen Robeson
Assistant U.S. Attorney