UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 22-CR-60155-ROSENBERG

UNITED STATES OF AMERICA

vs.

JENNIFER PAMELA IZZO,

Defendant.
__________________________________/

PRELIMINARY ORDER OF FORFEITURE

THIS MATTER is before the Court upon motion of the United States of America (the "United States") for entry of a Preliminary Order of Forfeiture ("Motion") against Defendant JENNIFER PAMELA IZZO (the "Defendant"). The Court has considered the Motion, is otherwise advised in the premises, and finds as follows:

On July 14, 2022, a federal grand jury returned an Indictment charging the Defendant in Counts 1-7 with wire fraud in violation of 18 U.S.C. § 1343, among other counts. Indictment, ECF No. 1. The Indictment also contained forfeiture allegations, which alleged that upon conviction of a violation of 18 U.S.C. § 1343, the Defendant shall forfeit any property, real or personal, which constitutes or derived from proceeds traceable to a violation. *See id.* at 5.

On December 20, 2022, the Court accepted the Defendant's guilty plea to Counts 1,6, and 8 of the Indictment. *See* Minute Entry, ECF No. 27; Plea Agreement ¶ 1, ECF No. 28. As part of the guilty plea, the Defendant agreed to the entry of a forfeiture money judgment in the amount of $94,500. *See* Plea Agreement ¶10.

In support of the guilty plea, the Defendant executed a Factual Proffer, and the Court found that there was a factual basis to support the Defendant's conviction. *See* Factual Proffer, ECF No. 29. The Factual Proffer also provided a basis for the forfeiture of property. *See id.* at 2.

In or around August 2019, E.G. hired the Defendant to be the financial bookkeeper for Company 1. Factual Proffer at 1. Among her duties and responsibilities, the Defendant oversaw the repayment of vendor invoices, maintained accounts payable, and managed the balances and payments made using the company's credit cards—including the American Express and JPMorgan Chase credit cards issued in the names of individual employees (such as E.G. and R.G.). *Id*.

In or around October 2019, the Defendant knowingly and intentionally devised an embezzlement scheme to defraud Company 1, including by creating fictitious vendor accounts, in order to make repeated and continuous unauthorized credit card transactions for her own financial benefit, all while concealing the true nature of the fictitious vendor accounts, which she controlled. *Id*.

Namely, the Defendant used newly created email addresses to setup and authenticate two fictitious accounts through PayPal and Intuit, respectively, under the names of two real vendors with which Company 1 did business. *Id*. at 2. The Defendant then carried out many unauthorized credit card payments to her fictitious PayPal and Intuit accounts—which payments were reflected on the American Express and JPMorgan Chase statements as if they were payments to Company 1's real vendors. *Id*. And because American Express and JPMorgan Chase's payments are routed through servers hosted in other states, all of the Defendant's unauthorized payments caused wire transmissions from the Southern District of Florida to outside the State of Florida. *Id*. Thereafter, once the payments were completed, the Defendant transmitted the fraudulently obtained funds into the personal bank account belonging to her boyfriend. *Id*. Finally, the Defendant re-routed the funds through Venmo—an electronic money transfer application—to her own personal checking account. *Id*.

For example, on or about October 17, 2019, the Defendant made an unauthorized payment in the approximate amount of $125 to her fictitious PayPal account (ending in 8422), using the JPMorgan Chase credit card number (ending in 5167), issued in the name of R.G. *Id*.

In sum, from in or around October 2019, through in or around April 2020—when she was terminated from Company 1—the Defendant carried out dozens of unauthorized credit card transactions, totaling approximately $94,500 in embezzled funds, which the Defendant ultimately received for her own personal use and benefit. *Id*.

Based on the record in this case, the total value of the proceeds traceable to the offenses of conviction is $94,500, which sum may be sought as a forfeiture money judgment pursuant to Rule 32.2 of the Federal Rules of Criminal Procedure.

Accordingly, based on the foregoing, the evidence in the record, and for good cause shown, the Motion is **GRANTED**, and it is hereby **ORDERED** that:

1. Pursuant to 18 U.S.C. § 981(a)(1)(C) and Rule 32.2 of the Federal Rules of Criminal Procedure, a forfeiture money judgment in the amount of $94,500 is hereby entered against the Defendant.

2. The United States is authorized to conduct any discovery that might be necessary to identify, locate, or dispose of forfeited property, and to resolve any third-party petition, pursuant to Rule 32.2(b)(3), (c)(1)(B) of the Federal Rules of Criminal Procedure and 21 U.S.C. § 853(m).

3. Pursuant to Rule 32.2(b)(4) of the Federal Rules of Criminal Procedure, this Order is final as to the Defendant.

4. The Court shall retain jurisdiction in this matter for the purpose of enforcing this Order, and pursuant to Rule 32.2(e)(1) of the Federal Rules of Criminal Procedure, shall amend this Order, or enter other orders as necessary, to forfeit additional specific property when identified.

DONE AND ORDERED in West Palm Beach, Florida, this 1st day of March 2023.

Robin L. Rosenberg

Robin L. Rosenberg
UNITED STATES DISTRICT JUDGE