UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 25-CR-20178-ARTAU

UNITED STATES OF AMERICA

v.

CHRISTIAN MENDOZA,

Defendant.

PRELIMINARY ORDER OF FORFEITURE

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

On April 17, 2025, a federal grand jury returned an Indictment charging the Defendant in Count 1 with conspiracy to commit wire fraud in violation of 18 U.S.C. § 1349, among other counts. Indictment, Dkt. No. 3. The Indictment also contained forfeiture allegations, which alleged that upon conviction of a violation of 18 U.S.C. § 1349, the Defendant shall forfeit any property, real or personal, which constitutes or is derived from proceeds traceable to such offense, pursuant to 18 U.S.C. § 981(a)(1)(C). *See id.* at 3.

On August 18, 2025, the Court accepted the Defendant's guilty plea to Count 1 of the Indictment. *See* Minute Entry, Dkt. No. 68; Plea Agreement ¶ 1, Dkt. No. 69. As part of the guilty plea, the Defendant agreed to the entry of a forfeiture money judgment in the amount of

$2,384,105.00 against him.[1] Plea Agreement ¶ 13, Dkt. No. 69.

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, Dkt. No. 70.

According to the Defendant's Factual Proffer, beginning sometime in March 2020, the Defendant, Guillermo Lopez Carrazana, and Max Alberto Mera Ulloa (collectively, "Defendants"), submitted and caused the submission of false and fraudulent Paycheck Protection Program ("PPP") loan applications, on behalf of themselves and corporate entities that they controlled, such as G Lux LLC, Global Tax, CM Logistics, and Max Mera Corporation. Factual Proffer at 2, Dkt. No. 70. In furtherance of the scheme, Defendants submitted and caused the submission of approximately 165 false and fraudulent PPP loan applications for their corporations and other borrowers' corporations. *Id.* As a result of the false and fraudulent PPP loan applications, lenders approved PPP loans to entities belonging to the Defendants and their co-coconspirators. *Id.*

The Defendants and their co-conspirators used the proceeds from the scheme to enrich themselves and others, and to further scheme. *Id.* at 3.

According to the attached declaration of Special Agent Lavoro, IRS-CI, fraudulent PPP loan proceeds were deposited into accounts controlled by the Defendant based on fraudulent representations Defendant made on behalf of the following companies that he controlled:

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[1] The Plea Agreement included the incorrect forfeiture amount attributable to the Defendant. Arguably, the correct forfeiture amount attributable to the Defendant is higher than the figure erroneously included in the Plea Agreement. However, in order to ensure compliance with the terms of the Plea Agreement while providing a sufficient factual basis for forfeiture, the United States now seeks to hold the Defendant accountable only for the loans personally attributable to him, which, as discussed further in the attached declaration, equals $347,144.00.

Business Name	Loan Date	Loan Amount
Global Tax and Accounting Group Corp.	Jume 15, 2020	$101,572.00
Global Tax and Accounting Group Corp.	March 16, 2021	$101,572.00
CM Logistic Systems LLC	July 16, 2020	$144,000.00
	TOTAL	**$347,144.00**

Based on the record in this case, the total value of the proceeds traceable to Count 1 is $347,144.00, 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 18 U.S.C. § 981(a)(1)(C), 21 U.S.C. § 853, and Rule 32.2 of the Federal Rules of Criminal Procedure, a forfeiture money judgment in the amount of $347,144.00 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 14th day of November ______ 2025.

Ed Artau

ED ARTAU
UNITED STATES DISTRICT JUDGE