UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

CASE NO. 25-CR-20178-ARTAU

UNITED STATES OF AMERICA

v.

MAX ALBERTO MERA ULLOA,

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 Max Alberto Mera Ulloa (the "Defendant"). The Court has considered the Unopposed EA 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 October 15, 2025, the Court accepted the Defendant's guilty plea to Count 1 of the Indictment. *See* Minute Entry, Dkt. No. 93.

According to the attached declaration of Special Agent Lavoro, IRS-CI, beginning sometime in 2020, the Defendant and Guillermo Lopez Carrazana (collectively, "Defendants"), submitted and caused the submission of false and fraudulent Covid relief loan applications, on behalf of themselves and other corporate entities. *See* Attachment 1 (Declaration of Special Agent Lavoro) In furtherance of the scheme, Defendants submitted and caused the submission of false and fraudulent loan applications for their corporations and other borrowers' corporations. *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.

Law enforcement has reviewed financial records for the Defendant. Based on that review, law enforcement has determined that Defendant obtained Covid relief loans on behalf of the corporate entities listed below. Law enforcement was further able to confirm that there were materially false representations on those loans, and loan disbursements were made into accounts controlled by the Defendant. *Id.*

Business Name	Approximate Loan Date	Loan Amount
MaxMeraJrCorp	May 28, 2020	$62,400.00
MAX MERA CORPORATION	June 4, 2020	$95,000.00
MaxMeraJr Corp	March 12, 2021	$128,000.00
Ungar Assets LLC	July 8, 2020	$120,000.00
	TOTAL	**$405,400.00**

Based on the record in this case, the total value of the proceeds traceable to Count 1 is $405,400.00, 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 $405,400.00 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 26th day of January 2026.

Ed Artau

ED ARTAU
UNITED STATES DISTRICT JUDGE