**IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF ALABAMA
WESTERN DIVISION**

UNITED STATES OF AMERICA	)	
	)	**Case No:**
v.	)	**7:22-CR-00131-LSC-GMB**
	)	
QUINCY TERRELL DOSS	)	
	)	

GOVERNMENT'S SENTENCING MEMORANDUM

The United States respectfully submits this memorandum in advance of the sentencing hearing for Quincy Terrell Doss, which is scheduled for Thursday, October 27, 2022, at 9:30 a.m. For the reasons set forth below, the United States believes a custodial sentence of 42 months would be sufficient, but not greater than necessary, to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment, as well as the need to afford adequate deterrence. Consistent with the recommendation of the U.S. Sentencing Commission, because the Defendant committed the instant offense while on supervised released in the Northern District of Alabama in case number 7:16-CR-162-LSC-SGC, the Government requests an additional 24-month custodial sentence to be served consecutively to the sentence imposed in the present case. *See* USSG § 7B1.3(f).

I. FACTUAL AND PROCEDURAL BACKGROUND

As set forth in Doss' plea agreement, Dkt. No. 9, and as detailed in the presentence investigation report ("PSR") prepared by the U.S. Probation Office, between April and July 2021, the Defendant received two Paycheck Protection Program (PPP) loans totaling more than $220,000. *See generally* PSR ¶¶ 1-2, 6-20. Doss knowingly and with the intent to defraud used materially false or fraudulent pretenses, representations, or promises to obtain the loans, each constituting an individual act of wire fraud. *Id.* ¶ 11. Specifically, the Defendant submitted PPP loan application forms replete with material falsehoods and supported by fraudulent documentation purporting to own and operate a small business that, in matter of fact, did not exist. *Id.*

In May 2022, a grand jury sitting in the Northern District of Alabama returned a two-count Indictment against Doss each charging wire fraud in violation of 18 U.S.C. § 1343. *Id.* ¶¶ 1-2. On June 27, 2022, the Defendant pleaded guilty as charged in Count 1 of the Indictment. *Id.* ¶ 4. The parties stipulated for the purposes of sentencing that the total loss amount was greater than $150,000 but less than $250,000. *Id.* ¶ 20.

II. SENTENCING RECOMMENDATION

A. The Calculation of Doss' Guidelines Range

Although the guidelines are advisory, they remain "the starting point and the initial benchmark" in determining the sentence that would be "sufficient, but not greater than necessary, to comply with the purposes set forth in" 18 U.S.C. § 3553(a). *Gall v. United States*, 552 U.S. 38, 49 (2007). The guidelines reflect the

Sentencing Commission's examination of "tens of thousands of sentences" over many years, and they "seek to embody the Section 3553(a) considerations, both in principle and in practice." *Rita v. United States*, 551 U.S. 338, 349 (2007). It is therefore "fair to assume that the Guidelines, insofar as practicable, reflect a rough approximation of sentences that might achieve" those statutory goals. *Id.*

Here, the PSR calculates Defendant Doss' total offense level as follows:

- The Sentencing Guideline for 18 U.S.C. § 1343 is U.S.S.G. § 2B1.1. PSR ¶ 25. Pursuant to § 2B1.1(a)(1), because of the twenty-year statutory maximum, the base offense level is 7. *Id.*

- Pursuant to U.S.S.G. § 2B1.1(b)(1)(F), because the loss exceeded $150,000 but did not exceed $250,000, the offense level is increased by 10 levels. *Id.* ¶ 26.

- Pursuant to § 3E1.1(a)-(b) because the defendant has demonstrated acceptance of responsibility for the offense and timely assisted authorities in the investigation or prosecution of her own misconduct, the offense level is decreased by 3 levels. *Id.* ¶ 33-34.

The U.S. Probation Office determined Defendant has a criminal history category of VI. *Id.* ¶ 54. The presentence investigation report calculates his total offense level as 14, his criminal history category as VI, and therefore his advisory guidelines sentencing range as between 37 and 46 months. *Id.* ¶ 90.

Doss committed wire fraud, a crime punishable by up to twenty years in prison, while on supervised release. Pursuant to the Sentencing Guidelines, the commission of a Grade B violation by an individual with a criminal history category of VI results in the mandatory revocation of supervised release and a resulting custodial sentence of between 21 and 27 months. U.S.S.G. § 7B1.4.

B. Objections to the PSR

Neither party objected to the PSR.

C. The Recommended Sentence is Fair and Reasonable

The Government submits that a within guidelines range custodial sentence of 42 months is appropriate and would meet the objectives set forth in 18 U.S.C. § 3553(a), particularly given the nature and circumstances of the Defendant's crime; the need to reflect the seriousness of the offense, to promote respect for the law, and to provide just punishment; and the need to afford adequate deterrence. 18 U.S.C. § 3553(a)(1), (2)(A)-(B).

First, the nature and circumstances of the Defendant's crimes support a custodial sentence of 42 months. *See* 18 U.S.C. § 3553(a)(1). Though the Defendant is not being sentenced for a crime of violence, the Government notes that economic crimes, like those at issue here, are just as serious as violent crimes and drug offenses. Thus, the Sentencing Guidelines should not be ignored or discounted just because the Defendant is being sentenced for what is typically referred to as a "white-collar" crime. Defendant Doss' conduct is particularly pernicious because he purposefully defrauded a government program designed to aid struggling small businesses and prevent countless Americans from losing their jobs and livelihoods due to the pandemic. Such egregious conduct, and the greed demonstrated by Defendant Doss, warrant a stiff sentence.

Second, A 42-month custodial sentence will "reflect the seriousness of the offense, [] promote respect for the law, and [] provide just punishment." 18 U.S.C. § 3553(a)(2)(A). Defendant's conduct demonstrated a disregard for the law and a fundamental failure to appreciate the purpose of the PPP loans designed to aid legitimate small businesses suffering economically because of the COVID-19 pandemic. Defendant Doss submitted fraudulent PPP loan applications claiming to employee 15 people with an average monthly payroll of $44,166. PSR ¶ 12. He submitted a fake 2019 Schedule C (Profit or Loss from Business) indicating his "landscaping and lawn care" business paid $530,000 in wages in 2019 and yielded a profit of more than $100,000. *Id.* ¶ 13. These representations were materially false. Moreover, having pleaded guilty in this Court in July 2016 to Conspiracy to Bribe Public Officials, Doss answered "no" to the question on the PPP loan application as to whether within the last five years he had pleaded guilty to a felony involving bribery. *Id.* ¶ 14. The PPP loan application explicitly stated the loan would not be approved if he answered "yes" to that question—once again, Doss lied. *Id.* These represent only some of Doss' fraudulent misrepresentations designed to pass himself off as a small businessman seeking to retain employees during the pandemic.

Third, the recommended sentence is necessary to promote deterrence. *See* 18 U.S.C. § 3553(a)(2)(B). As the Eleventh Circuit recently explained, "Congress, the United States Sentencing Commission, and this Court have all decided that general deterrence is a critical factor that must be considered and should play a role in sentencing defendants, including those who wear white collars . . . ." *United States v. Howard*, No. 18-11602, 2022 WL 663328, at *21 (11th Cir. Mar. 7, 2022) (citations omitted). Indeed, this § 3553(a) factor is particularly important in cases like this one. That is "[b]ecause economic and fraud-based crimes are more rational, cool, and calculated than sudden crimes of passion or opportunity," which makes them "prime candidates for general deterrence." *United States v. Martin*, 455 F.3d 1227, 1240 (11th Cir. 2006) (internal marks and citations omitted). "White collar criminals often calculate the financial gain and risk of loss of their crimes, and an overly lenient sentence sends the message that would-be white-collar criminals stand to lose little more than a portion of their ill-gotten gains and practically none of their liberty." *Howard*, 2022 WL 663328, at *21 (internal marks and citations omitted).

COVID-19 pandemic fraud, whether in the form of PPP loans, increased unemployment insurance benefits, or other government programs, must be sentenced with an eye toward deterring such criminal acts in the future. It is widely reported that pandemic stimulus programs resulted in unprecedented fraud and billions of dollars in estimated loss. *See e.g.*, *Justice Department Reports More than*

$8 Billion in Alleged Fraud Tied to Federal Coronavirus Aid Programs, THE WASHINGTON POST (Mar. 10, 2022) (*available at* https://www.washingtonpost.com/us-policy/2022/03/10/justice-department-coronavirus-aid-fraud/). Rigorous Guidelines sentences of COVID-19 program fraudsters will deter crimes against such programs during America's next pandemic or equivalent disaster.

III. CONCLUSION

The defendant's crimes were serious. And, for the reasons set forth above, the Government recommends a custodial sentence of 42 months to be served consecutively with a 24-month custodial sentence for the Defendant's violation of the terms of his supervised released.

Dated: October 20, 2022
Birmingham, Alabama

Respectfully submitted,

PRIM F. ESCALONA
United States Attorney

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CERTIFICATE OF SERVICE

I certify that on October 20, 2022, I filed a copy of the above pleading electronically using CM/ECF, which caused a copy to be sent to counsel of record.

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