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UNPUBLISHED

**UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT**

No. 25-1264

In re: Jonathan F. Ball

Petitioner.

On Petition for Writ of Mandamus

Submitted: March 21, 2025 Decided: March 22, 2025

Before THACKER, RICHARDSON, and BENJAMIN,
Circuit Judges.

Petition denied by unpublished per curiam opinion.

Unpublished opinions are not binding precedent in
this circuit.

[2] PER CURIAM:

Petitioner has filed a petition for writ of mandamus pursuant to the Crime Victims' Rights Act (CVRA), 18 U.S.C. § 3771, alleging that he is a crime victim and that the district court failed to afford him the opportunity to prove that status and assert his rights under the Act.

Petitioner is an attorney formerly employed by New Jersey law firm BP Fisher. The firm's managing attorney, Matthew Browndorf, pleaded guilty to wire fraud and money laundering related to his misallocation of client funds held in trust in Maryland. Petitioner contends that, as an employee of BP Fisher, he discovered that the firm was operating in New Jersey without having opened an Interest on Lawyers' Trust Account in that state and took steps to report Browndorf to the New Jersey Office of Attorney Ethics. Petitioner was subsequently terminated from his position with the firm, which he attributes to Browndorf's perceiving him as a threat to Browndorf's ongoing criminal scheme. Petitioner successfully sued Browndorf and the firm for unlawful termination under state law, receiving a judgment against Browndorf in the amount of \$925,731.19 plus costs.

Petitioner contends that his termination is an injury attributable to Browndorf's criminal activity such that he is entitled to the rights enumerated in the CVRA. In an attempt to assert those rights, Petitioner submitted a letter styled as a Victim Impact Statement to the Assistant United States Attorney (AUSA) prosecuting Browndorf, in which he requested that the district court impose the maximum sentence and include Petitioner's judgment against Browndorf as part of its restitution order. The AUSA

[3]submitted the letter to the district court approximately one week before Browndorf's sentencing hearing. Petitioner attended the sentencing hearing in the hope that he would be allowed to address the court as a crime victim under the CVRA. At that hearing, both the Government and Browndorf's defense counsel stated that they did not believe Petitioner to qualify as a victim under the CVRA. The court concluded that Petitioner was not a victim in the criminal case and that his statements "would not be considered in the context of a victim impact statement." The court noted, however, that it had received and reviewed Petitioner's letter prior to the sentencing hearing. Petitioner then attempted to be heard on the matter, saying "If I may, Your Honor ..." but the district court refused to allow him to continue.

Petitioner now seeks mandamus relief, arguing that the district court failed to afford him an opportunity to prove his status as a crime victim entitled to the CVRA's protections.

Under the CVRA, persons "directly and proximately harmed as a result of the commission of a Federal offense," 18 U.S.C. § 3771(e)(2)(A), are entitled to be afforded reasonable protection from the accused, to be notified of court proceedings involving the crime, to participate in court proceedings involving the crime, to confer with government counsel, to receive restitution, to proceedings free from unreasonable delay, to be treated with fairness, to be informed of any plea bargain, and to be informed of the rights provided under the CVRA, 18 U.S.C. § 3771(a). These rights may be asserted in the district court by the victim, the victim's lawful representative, or the Government. *See* 18 U.S.C. § 3771(d)(1), (3).

The district court must “take up and [4]decide any motion¹ asserting a victim’s rights forthwith,” and if the district court denies relief, the movant may petition the court of appeals for a writ of mandamus. 18 U.S.C. § 3771(d)(3). In deciding a CVRA mandamus petition, a court of appeals “shall apply ordinary standards of appellate review.” 18 U.S.C. § 3771(d)(3) (2015); *see In re Brown*, 932 F.3d 162, 172 (4th Cir. 2019) (reviewing for abuse of discretion).

Petitioner here argues that, because he was not allowed to speak at the sentencing hearing, he was deprived of the opportunity to prove his status as a crime victim. We disagree.

The CVRA directs the district court to “take up and decide” any motion^{*} asserting a victim’s right. Beyond requiring the district court to make its decision “forthwith,” the Act does not set forth any particular procedural requirements. It does not direct the district court to conduct a hearing or to allow oral argument to determine the rights of a purported victim. Rather, the district court’s limited charge is to consider any motion asserting those rights and make a decision without delay. The district court here did exactly that when it reviewed Petitioner’s letter

¹ We view Petitioner’s letter, styled as a Victim Impact Statement, as sufficient to constitute a motion to assert his rights under the CVRA. *See United States v. Sullivan*, 118 F.4th 170, 230–31 (2d Cir. 2024) (“[T]he victim’s assertion of its right is a ‘motion,’ regardless of whether it is styled as a ‘memorandum,’ ‘petition,’ or ‘application.’ After all, a motion is simply ‘[a] written or oral application requesting a court to make a specified ruling or order.’ Motion, *BLACK’S LAW DICTIONARY* (12th ed. 2024); 56 Am. Jur. 2d Motions, Rules, and Orders § 1 (2020) (‘The term “motion” generally means an application made to a court or judge to obtain a rule or order directing some act to be done in the applicant’s favor in a pending case.’)”).

submitted prior to the sentencing hearing. That letter described Petitioner's relationship to Browndorf and his [5]crimes, the purported harm Petitioner suffered as a result of those crimes, and Petitioner's suggestions as to an appropriate sentence and restitution terms. This written submission provided sufficient information to allow the district court to assess whether Petitioner was entitled to the CVRA's protections.

We likewise find no abuse of discretion in the district court's finding that Petitioner is not a victim under the CVRA.

The CVRA defines a crime victim as "a person directly and proximately harmed as a result of the commission of a Federal offense or an offense in the District of Columbia." 18 U.S.C. § 3771(d)(3). Petitioner argues that he was wrongfully terminated when he discovered BP Fisher and Browndorf's mishandling of client funds in New Jersey. He attributes his termination to Browndorf's retaliation against him for reporting Browndorf to the New Jersey Office of Attorney Ethics and to Browndorf's attempt to eliminate Petitioner as a threat to his criminal activity.

Petitioner's alleged harm is too attenuated to give rise to crime victim's rights. Direct harm to a victim requires the harm to be "closely related to the conduct inherent to the offense, rather than merely tangentially linked." *In re McNulty*, 597 F.3d 344, 352 (6th Cir. 2010). Browndorf committed wire fraud and money laundering while misappropriating client funds held in a Maryland trust account. Petitioner states that he was unaware of Browndorf's criminal activity, having only discovered evidence of ethical violations in New Jersey related to Browndorf's

failure to maintain a trust account in that state. Beyond their thematic similarities, Browndorf's ethical failings in New Jersey and his criminal activities in Maryland are unrelated. And Petitioner's [6]description of the circumstances of his termination from BP Fisher suggest no connection to the Maryland crimes. He is not, therefore, a crime victim within the meaning of the CVRA.

Accordingly, the petition for writ of mandamus is denied. The court dispenses with oral argument pursuant to Fed. R. App. P. 34(e)(2)(A).

PETITION DENIED

[1]THE UNITED STATES DISTRICT COURT FOR
THE DISTRICT OF MARYLAND
SOUTHERN DIVISION

Greenbelt, Maryland
March 6, 2025
10:20 a.m.-10:24 a.m.
12:55 p.m.-12:56 p.m.

EXCERPTS OF SENTENCING HEARING

BEFORE THE HONORABLE LYDIA KAY
GRIGGSBY, United States District Judge

APPEARANCES

ON BEHALF OF THE GOVERNMENT:

UNITED STATES ATTORNEY'S OFFICE
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[2] APPEARANCES (Cont'd)

ON BEHALF OF THE DEFENDANT:

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BY: DOUGLAS RYAN MILLER,
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Douglas_Miller@fd.org

ALSO PRESENT:

SPECIAL AGENT GEORGE WAHL - FHFA OIG
SPECIAL AGENT LOI COA - FBI
PETER FLACK, FORENSIC ACCOUNTANT - FBI

[3] PROCEEDINGS

– EXCERPT –

(Whereupon, other proceedings were reported but
are not herein transcribed.)

MR. SARMA: I do note -- and I'll raise it now unless -- but I think the Court might want to address it at a different point. I flagged to the Court in an email yesterday that there's an individual, Jonathan Ball, who wishes to be heard today. Mr. Ball, as Your Honor already noted in her opening remarks, filed a statement that Your Honor has reviewed. The position of the government, as explained to defense counsel and to the Court, is that we don't believe that Mr. Ball is an individual who's a victim, for the purposes of the mandatory Victims' Rights Act, or the CVRA, perhaps most notably because we do not believe, based on the scheme charged in this particular Maryland case, for example, that he's entitled to restitution. We take that position --

THE COURT: Well, is Mr. Ball being put forward on behalf of the government?

MR. SARMA: No, Your Honor.

THE COURT: All right.

MR. SARMA: But Mr. Ball has requested that I make a request.

THE COURT: Through the government.

[4]MR. SARMA: Through the government.

THE COURT: All right.

MR. SARMA: He doesn't have his own counsel here, he's not a party to the action. He did request that I at least alert to the Court that he is present in court today and would like to speak.

THE COURT: All right.

MR. SARMA: But he's not a witness of the government.

THE COURT: Okay. Well, we'll address that issue as it comes, but thank you. Beyond Mr. Ball, do you have other individuals that wish to testify or present to the Court?

MR. SARMA: No, Your Honor.

THE COURT: Okay, very good. And similarly, Ms. Newberger, does the defense have other witnesses or evidence it wishes to present beyond your own arguments?

MS. NEWBERGER: No, Your Honor.

* * *

[5]MS. NEWBERGER: But otherwise, we do not intend to put on any witnesses, we don't have anyone who would like to address the Court, other than Mr. Browndorf would like to allocute at the conclusion of today's hearing.

THE COURT: Of course, and we'll give him an opportunity to do so.

* * *

MS. NEWBERGER: Your Honor, also, I'm happy to address the defense position with regards to whether or not Mr. Ball should be able to address the Court, but I can do that now or later, whichever the Court prefers.

THE COURT: Okay. Well, you can go ahead let me know now, and then -- I may not rule now, but go ahead.

MS. NEWBERGER: Okay. Thank you, Your Honor. While I appreciate the government's position, we also agree that Mr. Ball does not meet the statutory definition of a crime victim under 18 United States Code, Section 3771(e)(2)(A), and so he has no statutory right to just address the Court. I'll also note, what Your Honor did specifically ask [6]the government was whether or not the government intended to offer Mr. Ball as a witness. The government is not intending to offer Mr. Ball as a witness. I think as way of background, it's important to note that Mr. Ball was interviewed by the government in 2019, and he indicated that he had no firsthand knowledge about misappropriation of client funds. And that, I imagine, is the reason why the government is not offering him as a witness today. Third, Your Honor, just as a matter of courtesy and fairness, as the Court is aware, this sentencing was supposed to happen on December 19th. Government counsel became very ill on the eve of the sentencing. The defense agreed that we would not object to a

request for a postponement, even though it would mean that Mr. Browndorf would spend additional time at the Chesapeake detention facility. But the agreement that we had with the government was that the record was closed, that everything that the parties had shared with each other, the briefings, was the sum total of what would be presented to the Court, and that is what we expected. And so I will add that also as a reason why we don't think it would be appropriate for the Court to hear from Mr. Ball. His letter to the Court was filed a week ago. The Court has that. But this sentencing was supposed to happen on December 19th. Thank you, Your Honor.

THE COURT: Thank you very much, Ms. Newberger, that's [7]helpful, and we will revisit that issue as we get further along in the sentencing.

(Excerpt concluded at 10:24 a.m.)

- EXCERPT -

(Whereupon, other proceedings were reported but are not herein transcribed.)

THE COURT: All right. Well, I am prepared to enter the preliminary order of forfeiture as proposed by the United States, now that we verified the amount of the forfeiture. And so I will do that now, and that will also be docketed in this matter. I think, Counsel, we're now down to two final things. There was a request for a statement from -- was it Mr. Ball?

MR. SARMA: Yes, Your Honor.

THE COURT: And I understand the defense objects to that statement. I think it's undisputed that Mr. Ball is not a victim in this case, and so he would not -- his statements would not be considered in the context of a victim impact statement. In light of the defense's concern and, frankly, the late hour where we are, I am not inclined to have Mr. Ball directly address the Court. I believe I do have something in writing from Mr. Ball, which I received prior to today's hearing and have reviewed. And so Mr. Ball, I will take into consideration your written submission at this time.

[8]MR. BALL: If I may, Your Honor --

THE COURT: I'm sorry, you cannot address the Court; please be seated. Okay.

(Excerpt concluded at 12:56 p.m.)

CERTIFICATE OF OFFICIAL REPORTER

I, Patricia Klepp, Registered Merit Reporter, in and for the United States District Court for the District of Maryland, do hereby certify, pursuant to 28 U.S.C. § 753, that the foregoing is a true and correct transcript of the stenographically-reported proceedings held in the above-entitled matter and the transcript page format is in conformance with the regulations of the Judicial Conference of the United States.

Dated this 18th day of March, 2025.

/s/

PATRICIA KLEPP, RMR
Official Court Reporter

FILED: April 18, 2025

UNITED STATES COURT OF APPEALS
FOR THE FOURTH CIRCUIT

No. 25-1264
(8:22-cr-00291-LKG-1)

In re: Jonathan F. Ball

Petitioner.

O R D E R

The court denies the petition for rehearing and rehearing en banc. No judge requested a poll under Fed. R. App. P. 40 on the petition for rehearing en banc.

Entered at the direction of the panel: Judge Thacker, Judge Richardson, and Judge Benjamin.

For the Court

/s/ Nwamaka Anowi, Clerk

RELEVANT STATUTORY PROVISIONS

18 U.S. Code § 3771 - Crime victims' rights

(a) Rights of Crime Victims.—A crime victim has the following rights:

* * *

(4) The right to be reasonably heard at any public proceeding in the district court involving release, plea, sentencing, or any parole proceeding.

* * *

(6) The right to full and timely restitution as provided in law.

* * *

(8) The right to be treated with fairness and with respect for the victim's dignity and privacy.

* * *

(b) Rights Afforded.—

(1) In general.—

In any court proceeding involving an offense against a crime victim, the court shall ensure that the crime victim is afforded the rights described in subsection (a).

* * *

(c) Best Efforts To Accord Rights.—

(1) Government.—

Officers and employees of the Department of Justice and other departments and agencies of the United States engaged in the detection, investigation, or prosecution of crime

shall make their best efforts to see that crime victims are notified of, and accorded, the rights described in subsection (a).

* * *

(d) Enforcement and Limitations.—

(1) Rights.—

The crime victim or the crime victim's lawful representative, and the attorney for the Government may assert the rights described in subsection (a). A person accused of the crime may not obtain any form of relief under this chapter.

* * *

(3) Motion for relief and writ of mandamus.—

The rights described in subsection (a) shall be asserted in the district court in which a defendant is being prosecuted for the crime or, if no prosecution is underway, in the district court in the district in which the crime occurred. The district court shall take up and decide any motion asserting a victim's right forthwith. If the district court denies the relief sought, the movant may petition the court of appeals for a writ of mandamus. The court of appeals may issue the writ on the order of a single judge pursuant to circuit rule or the Federal Rules of Appellate Procedure. The court of appeals shall take up and decide such application forthwith within 72 hours after the petition has been filed,

unless the litigants, with the approval of the court, have stipulated to a different time period for consideration. In deciding such application, the court of appeals shall apply ordinary standards of appellate review. In no event shall proceedings be stayed or subject to a continuance of more than five days for purposes of enforcing this chapter. If the court of appeals denies the relief sought, the reasons for the denial shall be clearly stated on the record in a written opinion.

* * *

(e) Definitions.—For the purposes of this chapter:

* * *

(2) Crime victim.—

(A) In general.—

The term “crime victim” means a person directly and proximately harmed as a result of the commission of a Federal offense or an offense in the District of Columbia.

**U.S. District Court
District of Maryland (Greenbelt)
CRIMINAL DOCKET
FOR CASE #: 8:22-cr-00291-LKG-1**

Case title: USA v. Browndorf

Date Filed: 08/16/2022

Date Terminated: 03/06/2025

Date Filed	#	Docket Text
08/16/2022	1	INDICTMENT as to Matthew C. Browndorf (1) count(s) 1-4, 5-8. (jf3s, Deputy Clerk) (Entered: 08/16/2022)
*	*	* * *
09/05/24	51	Rearraignment as to Matthew C. Browndorf (1) held on 9/5/2024, Plea entered Guilty as to Counts 1 and 5 of the Indictment, and Not Guilty as to Counts 2 through 4 and 6 through 8 of the Indictment before Judge Lydia Kay Griggsby.(Court Reporter: Renee Ewing - 4B) (bus, Deputy Clerk) (Entered: 09/05/2024)
09/05/2024	52	Plea Agreement as to Matthew C. Browndorf (Attachments: # 1 Attachment A)(bus, Deputy Clerk) (Entered: 09/05/2024)

09/05/2024	53	-SEALED- Plea Supplement as to Matthew C. Browndorf (bus, Deputy Clerk) (Entered: 09/05/2024)
*	*	* * *
12/05/2024	61	MOTION to Seal by Matthew C. Browndorf. (Attachments: # 1 Text of Proposed Order) (Newberger, Katherine) (Entered: 12/05/2024)
12/05/2024	62	SEALED DOCUMENT (Attachments: # 1 Exhibit, # 2 Exhibit, # 3 Exhibit, # 4 Exhibit, # 5 Exhibit, # 6 Exhibit, # 7 Exhibit, # 8 Exhibit, # 9 Exhibit, # 10 Exhibit, # 11 Exhibit, # 12 Exhibit, # 13 Exhibit, # 14 Exhibit, # 15 Exhibit, # 16 Exhibit, # 17 Exhibit, # 18 Exhibit, # 19 Exhibit, # 20 Exhibit, # 21 Exhibit) (Newberger, Katherine) Modified on 3/6/2025 (bas). (Entered: 12/05/2024)
12/05/2024	63	SENTENCING MEMORANDUM by USA as to Matthew C. Browndorf (Attachments: # 1 Exhibit A, # 2 Exhibit B, # 3 Exhibit C, # 4 Exhibit D, # 5 Exhibit E, # 6 Exhibit F, # 7 Exhibit G, # 8 Exhibit H)(Sarma, Christopher) (Entered: 12/05/2024)

*	*	* * *
12/12/2024	66	SENTENCING MEMORANDUM by USA as to Matthew C. Browndorf (Attachments: # 1 Exhibit A)(Rosenthal, Joshua) (Entered: 12/12/2024)
12/12/2024	67	SENTENCING MEMORANDUM by Matthew C. Browndorf (Newberger, Katherine) (Entered: 12/12/2024)
12/12/2024	68	SENTENCING MEMORANDUM by USA as to Matthew C. Browndorf (Sarma, Christopher) (Entered: 12/13/2024)
*	*	* * *
02/24/2025	71	SENTENCING MEMORANDUM by USA as to Matthew C. Browndorf (Sarma, Christopher) (Entered: 02/24/2025)
02/27/2025	72	MOTION to Seal by USA as to Matthew C. Browndorf. (Attachments: # 1 Text of Proposed Order)(Sarma, Christopher) (Entered: 02/27/2025)
02/27/2025	73	PROPOSED SEALED DOCUMENT (Sarma, Christopher) (Entered: 02/27/2025)

03/06/2025	74	Sentencing as to Matthew C. Browndorf held on 3/6/2025 before Judge Lydia Kay Griggsby.(Court Reporter: Patricia Klepp - 4B) (hcs, Deputy Clerk) (Entered: 03/06/2025)
03/06/2025	75	ORDER Granting 61 Motion to Seal as to Matthew C. Browndorf (1). Signed by Judge Lydia Kay Griggsby on 3/6/2025. (bas, Deputy Clerk) (Entered: 03/06/2025)
03/06/2025	76	PRELIMINARY ORDER OF FORFEITURE as to Matthew C. Browndorf.. Signed by Judge Lydia Kay Griggsby on 3/6/2025. (bas, Deputy Clerk) (Entered: 03/06/2025)
03/06/2025	77	JUDGMENT as to Matthew C. Browndorf (1), Count(s) 1, 5, IMPRISONMENT for a total term of 66 months as to Count 1 of the Indictment; 66 months as to Count 5 of the Indictment to run concurrent to Count 1 for a total term of 66 months. Total sentence to be concurrent to sentence serving in Eastern District of Wisconsin case # 22-cr-252-JPS; SUPERVISED RELEASE for a term of 3 years as to Count 1 of the Indictment; 3 years as to Count 5 of the

	<p>Indictment to run concurrent to Count 1 for a total term of 3 years; ASSESSMENT \$100.00; RESTITUTION \$1,351,795.64; Count(s) 2-4, 6-8, DISMISSED. Signed by Judge Lydia Kay Griggsby on 3/6/2025. (heps, Deputy Clerk) (Entered: 03/07/2025)</p>
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[ECF Doc. 1]

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA	CRIMINAL NO. 22-cr-291
v.	(Wire Fraud, 18 U.S.C. § 1343, Aiding and Abetting, 18 U.S.C. § 2, Money Laundering, 18 U.S.C. § 1957(a), Forfeiture, 18 U.S.C. §§ 981(a)(1)(C), 982(a)(1), 21 U.S.C. § 853(p), 28 U.S.C. § 2461(c))
MATTHEW C. BROWNDORF	
Defendant.	

INDICTMENT

The Grand Jury for the District of Maryland
charges that:

COUNTS ONE THROUGH FOUR
(Wire Fraud)**Introductory Allegations**

At all times relevant to this Indictment:

1. Defendant **MATTHEW C. BROWNDORF** ("BROWNDORF") resided in Irvine, California.

BROWNDORF was an attorney licensed to practice law in New York, Pennsylvania, and New Jersey.

2. BP Fisher Law Group, LLP ("BP Fisher") was a law firm organized in Maryland. BP Fisher represented lenders and mortgage loan servicers in foreclosure and default proceedings in Maryland and the District of Columbia. BP Fisher's principal place of business was located in Prince George's County, Maryland.

3. In Maryland and in most states, attorneys and law firms that hold funds for the benefit of clients were required to hold the funds in attorney trust accounts. Attorneys in Maryland were not permitted to use such funds for any purpose other than the purpose for which the money was entrusted to the lawyer. Attorney trust accounts in Maryland were often referred to as interest [2]on-lawyer-trust-accounts or IOLTA accounts.

4. BP Fisher maintained IOLTA accounts at PNC Bank (account ending in 8056) and Wells Fargo (account ending in 9579). BP Fisher maintained operating accounts at PNC Bank (account ending in 8048) and Wells Fargo (account ending in 9277).

5. **BROWNDORF** was a signatory on BP Fisher's Wells Fargo IOLTA account ending in 9579. **BROWNDORF** was a signatory on BP Fisher's operating account at Wells Fargo (account ending in 9277).

6. BP Fisher was owned by Plutos Sama, LLC ("Plutos Sama"). Plutos Sama was a limited liability company organized in Delaware but was principally located in California. The Matthew Browndorf Living Trust was the managing member of Plutos Sama, and **BROWNDORF** was the Chief Executive Officer of Plutos Sama.

7. **BROWNDORF** was a partner at the law firm Wilson Keadjian Browndorf, LLP ("WKB"). WKB was principally located in California and maintained an operating account at Wells Fargo (account ending in 9285). **BROWNDORF** was a signatory on the WKB Wells Fargo account ending in 9285.

The Scheme and Artifice to Defraud

8. From in and around May 2016 and continuing until in or around January 2019, in the District of Maryland and elsewhere, the defendant,

MATTHEW C. BROWNDORF,

together with certain other co-schemers known and unknown to the grand jury, did knowingly devise and intend to devise a scheme and artifice to defraud:

- a) lenders and mortgage loan servicers as to material matters, and to obtain by means of materially false and fraudulent pretenses, representations and promises, money and [3] property of those lenders and mortgage loan servicers, in an amount in excess of \$3.8 million, more or less; and
- b) BP Fisher employees as to material matters, and to obtain by means of materially false and fraudulent pretenses, representations and promises, money and property of those employees, in an amount in excess of \$ 1,000,000.00, more or less.

**The Manner and Means
of the Scheme to Defraud**

9. It was part of the Scheme and Artifice to Defraud that BP Fisher, by and through its attorneys, acted as the substitute trustee for lenders and mortgage loan servicers who had lawfully enacted foreclosure proceedings on properties in Maryland that were in default.

10. It was further part of the Scheme and Artifice to Defraud that the proceeds of the foreclosure would be transferred into BP Fisher's IOLTA accounts.

11. It was further part of the Scheme and Artifice to Defraud that, once foreclosure proceeds were deposited into BP Fisher's IOLTA accounts, **BROWNDORF** would transfer or direct the transfer of funds out of BP Fisher's IOLTA accounts and into other accounts controlled by **BROWNDORF** in order to pay personal expenses, personal expenses of family members, or expenses incurred by Plutos Sama.

12. It was further part of the Scheme and Artifice to Defraud that **BROWNDORF** would transfer or direct the transfer of funds out of BP Fisher's operating accounts and into other accounts controlled by **BROWNDORF** in order to pay personal expenses, personal expenses of family members, and expenses incurred by Plutos Sama, which often caused BP Fisher to be unable to pay its ordinary business expenses, including employee payroll, employee health insurance benefits, and employee retirement benefits.

[4]The Charges

13. On or about the dates set forth below, in the District of Maryland and elsewhere, the defendant,

MATTHEW C. BROWNDORF,

for the purpose of executing the Scheme and Artifice to Defraud, together with certain co-schemers known and unknown to the members of the Grand Jury, did transmit and cause to be transmitted by means of wire communication in interstate commerce, writings, signs, signals, and sounds, namely:

* * *

[6]COUNTS FIVE THROUGH EIGHT
(Money Laundering)

1. The allegations in paragraphs 1 through 12 of Counts One through Four are incorporated herein by reference.
2. On or about the dates set forth below, in the District of Maryland and elsewhere, the defendant,

MATTHEW C. BROWNDORF

did knowingly engage and attempt to engage in the following monetary transactions in criminally deprived property having a value greater than \$10,000 and which was derived from specified unlawful activity, that is a wire fraud in violation of 18 U.S.C. § 1343, in that **BROWNDORF** did withdraw and transfer the sums sets forth below through interstate wires for the purposes set forth below, which affected interstate commerce:

* * * [8]

/s/ Erek L. Barron

Erek L. Barron
United States Attorney

A TRUE BILL:

SIGNATURE REDACTED

Foreperson

8/16/2022

Date

[ECF Doc. 52]

U.S. Department of Justice

*United States Attorney
District of Maryland
Southern Division*

*Christopher M. Sarma
Assistant United States Attorney*

* * *

July 1, 2024

Katherine Newberger, Esq.
Douglas Miller, Esq.
Office of the Federal Public Defender
100 S. Charles Street
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Baltimore, MD 21201

Re: United States v. Matthew C. Browndorf
Criminal No. LKG-22-291

Dear Counsel:

This letter, together with the Sealed Supplement, confirms the plea agreement (this “Agreement”) that has been offered to your client, Matthew C. Browndorf (hereinafter “the Defendant”), by the United States Attorney’s Office for the District of Maryland (“this Office”). If the Defendant accepts this offer, please have the Defendant execute it in the

spaces provided below. If this offer has not been accepted by 5:00 p.m. on July 12, 2024, it will be deemed withdrawn. The terms of the Agreement are as follows:

Offenses of Conviction

1. The Defendant agrees to plead guilty to Counts One and Give in the Indictment, which charge the Defendant, in Count One, with Wire Fraud, in violation of 18 U.S.C. § 1343; and, in Count Five, with Money Laundering, in violation of 18 U.S.C. § 1957(a). The Defendant admits that the Defendants is, in fact, guilty of the offenses and will so advise the Court.

* * *

If the Defendant fully accepts each and every term and condition of this Agreement, please sign and have the Defendant sign the original and return it to me promptly.

Very truly yours,

Erek L. Barron
United States Attorney

/s/ Christopher M. Sarma
Christopher M. Sarma
Stephanie V. Williamson
Assistant United States
Attorneys

I have read this Agreement, including the Sealed Supplement, and carefully reviewed every part of it

with my attorney. I understand it and I voluntarily agree to it. Specifically, I reviewed the Factual and Advisory Guidelines Stipulation with my attorney and I do not wish to change any part of it. I am completely satisfied with the representation of my attorney.

7-10-24

Date

/s/ Matthew C. Browndorf

Matthew C. Browndorf

I am the Defendant's attorney. I have carefully reviewed every part of this Agreement, including the Sealed Supplement, with the Defendant. The Defendant advises me that the Defendant understands and accepts its terms. To my knowledge, the Defendant's decision to enter into this Agreement in an informed and voluntary one.

7/10/24

Date

/s/ Katherine Newberger

Katherine Newberger, Esq.

Douglas Miller, Esq.

Counsel for Defendant

[ECF Doc. 52-1]

ATTACHMENT A

STIPULATION OF FACTS

The undersigned parties stipulate and agree that if this case had proceeded to trial, this Office would have proven the following/acts beyond a reasonable doubt. The undersigned parties also stipulate and agree that the following/acts do not encompass all of the evidence that would have been presented had this matter proceeded to trial.

The Defendant, **MATTHEW C. BROWNDORF** (“**BROWNDORF**”) was a resident of California. At all relevant times, he was an attorney licensed to practice law in New York, Pennsylvania, and New Jersey. He was the majority owner and CEO of Plutos Sama, LLC (“Plutos Sama”), which operated as a holding company for his various business endeavors. He was also a named partner at a law firm which maintained an operating account at Wells Fargo ending in x9285 (the “x9285 account”). **BROWNDORF** was a signatory on the x9285 account.

An Interest on Lawyer’s Trust Account (“IOLTA”) is maintained in a financial institution for the deposit of funds received or held by an attorney or law firm on behalf of a client or third person. All funds received into an IOLTA account must be delivered in whole or in part to a client, unless received as payment of fees owed to the lawyer by the client or in reimbursement for expenses that the lawyer properly advanced on behalf of the client.

Fisher Law Group was a Maryland foreclosure firm. Between 2012 and 2014, the owner of the Fisher Law Group reported gross incomes from the firm ranging from \$3,143,110 to \$5,500,674 and net profits ranging from \$159,515 to \$907,331. The Fisher Law Group had an IOLTA account at BB&T that was opened in Maryland. On June 19, 2015, Plutos Sama, with BROWNDORF signing the purchase agreement as a managing member, purchased the Fisher Law Group. After Plutos Sama acquired the Fisher Law Group, it was renamed to BP Fisher. BP Fisher represented lending and loan servicing clients in foreclosure proceedings. BP Fisher acted as a substitute trustee on the sales of foreclosed properties. BP Fisher had agreements with its clients that it would facilitate the foreclosure of a property, take out its expenses, and then return the remaining money to the clients.

BP Fisher maintained IOLTA accounts and operating accounts at Wells Fargo and PNC Bank. The IOLTA account at Wells Fargo was opened in Pennsylvania. **BROWNDORF** was a signatory on the BP Fisher IOLTA account at Wells Fargo. The IOLTA account at PNC Bank was opened in Maryland. Several employees of BP Fisher were listed as signatories on the BP Fisher IOLTA account at PNC Bank. **BROWNDORF** was not one of the signatories on the PNC IOLTA account. Following the sale of the Fisher Law Group to Plutos Sama, **BROWNDORF** maintained oversight over the Fisher Law Group IOLTA account. For example, on August 2, 2016-the former owner of the Fisher Law Group, who was now working as a BP Fisher employee-emailed **BROWNDORF** reminding him of his “repeated assurances that [he] ha[s] the money properly safeguarded and accounted for consistent with

industry regulations, along with your personal guarantees that all company obligations would be promptly satisfied You must know that the failure to make disbursements is poisoning the relationships with the affected clients and is certain to make its rounds in the industry, which can only serve to undermine my [2]ability to market the Firm." **BROWNDORF** replied, "I am approving everything that comes in as fast as it comes."

The BP Fisher IOLTA accounts at Wells Fargo and PNC Bank as well as the Fisher Law Group IOLTA account at BB&T held foreclosure proceeds that were to be paid to BP Fisher's lending and loan servicing clients.

Between when Plutos Sama acquired Fisher Law Group and continuing until at least in or about January 2019, in the District of Maryland and elsewhere, **BROWNDORF** knowingly devised a scheme and artifice to defraud, and to obtain money and property, by means of materially false and fraudulent pretenses, representations, and promises. Specifically, **BROWNDORF** knew that funds received into the two BP Fisher IOLTA accounts had to be delivered in whole or in part to BP Fisher's clients. **BROWNDORF** led clients to believe that the money held in the two BP Fisher IOLTA accounts and would be remitted promptly to them. In reality, BP Fisher and Plutos Sama employees—working at the direction of **BROWNDORF** and to benefit **BROWNDORF**—transferred client money to Plutos Sama accounts and other accounts that **BROWNDORF** controlled.

As part of the scheme to defraud, **BROWNDORF** met on a regular basis with Employee 1 to go over the account balances in the entities that **BROWNDORF**

controlled, including the two BP Fisher IOLTA accounts. Employee 1 also sent regular emails to **BROWNDORF** that listed various assets and debts for **BROWNDORF**'s businesses. **BROWNDORF** would then communicate with Employee 1 in person or by phone and direct Employee 1 to pay certain bills. Funds from the BP Fisher IOLTA accounts were used to pay those bills. **BROWNDORF** authorized Employee 1 to move money between accounts that **BROWNDORF** controlled including the BP Fisher IOLTA accounts. Employee 1 frequently routed money from the BP Fisher IOLTA accounts to the BP Fisher operating accounts and then to accounts that **BROWNDORF** personally controlled. For example, on July 31, 2017, Employee 1 sent a text communication to a BP Fisher employee, explaining that "Matt had me move \$20k from [a BP Fisher IOLTA account] for the Amex payment. The money has been moved and needs to be wired." The Amex payment was a payment to **BROWNDORF**'s American Express card, which he used to pay for personal expenses.

Employee 1 had access to the BP Fisher IOLTA account at Wells Fargo. Employee 1 was not a signatory to the BP Fisher IOLTA account at PNC Bank. To move money from the BP Fisher IOLTA account at PNC Bank, **BROWNDORF** either directed Employee 2 to wire funds out of the BP Fisher IOLTA at PNC Bank or had Employee 1 direct Employee 2 to do so. Employee 3—who worked as **BROWNDORF**'s personal assistant—overheard **BROWNDORF** on multiple occasions discussing money from the two BP Fisher IOLTA accounts.

BROWNDORF instructed Employee 4—a Plutos Sama employee—to regularly move funds between

various entities that **BROWNDORF** controlled. If there were no funds available to pay **BROWNDORF**'s personal expenses, then Employee 4 would transfer money from the IOLTA accounts. Employee 4 carried around "tokens" which were access devices from the bank that allowed her to access the Plutos Sama and other corporate and personal accounts that **BROWNDORF** controlled in order to both access and transfer money.

[3]**BROWNDORF** also conducted money laundering transactions by using funds that were improperly taken from the BP Fisher IOLTA accounts at Wells Fargo and PNC Bank to, among other things, pay off personal and business expenses. Certain of the expenditures involved over \$10,000 of the stolen proceeds from the wire fraud scheme described above. When making these expenditures, **BROWNDORF** was aware that BP Fisher was not remitting money to clients. For example, on July 29, 2016, the former owner of the Fisher Law Group wrote to **BROWNDORF**, "Clients have had demands for payment for six weeks, and, counting The failure to disburse for that period of time is inexplicable and inexcusable." On August 17, 2016, that same individual wrote to **BROWNDORF**, "I heard that there were a good deal of escrow disbursement authorizations made yesterday However. no money came to our escrow account from California and the issue of the inability to fund the 2.2 million plus that is now needed to disburse what is presently due and payable from recent third-party sales that have come to conclusion continues to be unresolved."

The following are representative instances BP Fisher employees—for the benefit of **BROWNDORF**—wired out funds belonging to clients

that were in BP Fisher IOLTA accounts to pay for **BROWNDORF**'s personal or business expenses. BP Fisher employees understood that **BROWNDORF** wanted them to use funds belonging to BP Fisher clients and held in IOLTA accounts to pay for **BROWNDORF**'s personal and business expenses. But for these transfers being made for **BROWNDORF**'s benefit, these transactions would not have occurred. By instructing employees to transfer funds, **BROWNDORF** participated in conducting monetary transactions. All bank accounts described below were maintained at financial institutions that satisfy the definition of "financial institution" in 31 U.S.C. § 5312(a)(2).

On May 10, 2018, Employee 1 told **BROWNDORF** that Employee 2 was "pissed" and that "he [was] going to remove all of our access from the PNC accounts so we can't see it anymore or do anything with it." Employee 2 never actually carried out on that threat. On that same day, **BROWNDORF** asked Employee 1, "How's PNC"? Employee 1 responded, "Everything is positive" and **BROWNFORF** replied, "Then we just have a wounded ego to fix today." Less than ten minutes later, Employee 1 texted **BROWNDORF** to relay that Employee 2 had said that PNC "is going to reject the three checks you guys wrote there. I warned you and Matt that they may do this." **BROWNDORF** immediately replied, "Tell him if they do that [City National Bank] will report Matt to the bar because they are in my trust acct so they can't." "Matt" in these text messages refers to **BROWNDORF**.

On May 11, 2018, BP Fisher—on behalf of its clients—foreclosed on a property in Caroline County, Maryland and another property in Prince George's County, Maryland and received a combined

\$314,150.65 in funds into its IOLTA account at PNC Bank. Those funds belonged to BP Fisher's clients.

On May 14, 2018, at 3:16 PM, Employee 1 texted **BROWNDORF** that she had just spoken to Employee 2 and that “[h]e wants to take [sic] to you before sending us any money.” **BROWNDORF** replied, “Call [Employee 2] now. Should be all clear.” Then at 4:04 PM, Employee 2 texted Employee 1 asking her to “[s]end an email with wire instructions to [another employee] and cc me plus Matt B, noting that we need to move the third party funds we received [4]on Friday in the amount of \$314,150.64 to the BP Fisher Wells Trust Account.” “Matt B” refers to **BROWNDORF**. At 4:11 PM, Employee 1 texted **BROWNDORF** that she had “just sent the email to [the employee] with wire instructions” and that Employee 1 would “let [**BROWNDORF**] know once we received.” On the same day, a BP Fisher employee transmitted wiring instructions from a computer in Maryland to PNC Bank’s bank servers in Virginia, causing PNC Bank to transfer \$314,150.65 from the BP Fisher IOLTA account at PNC Bank to the BP Fisher IOLTA account at Wells Fargo.

Approximately \$314,000 of the foreclosure funds were wired to and through two other BP Fisher controlled accounts on the same day and then was wired into a Plutos Sama account ending in x6695 (the “x6695 account”). On the same day, \$15,168 was spent from the x6695 account to pay a credit card bill for **BROWNDORF**’s mother, which included a \$4,998 charge for a car lease payment to Ferrari and Maserati of Newport Beach. The x6695 account had a balance of approximately \$52 before it received the transfer of foreclosure funds, so the credit card

payment involved more than \$10,000 in funds transferred out of the IOLTA account.

On August 24, 2018, BP Fisher—on behalf of a client—foreclosed on a property in Montgomery County, Maryland and received \$239,911.23 in funds into its IOLTA account at PNC Bank. Those funds belonged to BP Fisher's clients. On August 27, 2018, a BP Fisher employee transmitted wiring instructions from a computer in Maryland to PNC Bank's bank servers in Virginia, causing PNC Bank to transfer \$239,911.23 from the BP Fisher IOLTA account at PNC Bank to the BP Fisher IOLTA account at Wells Fargo. That same day, that money was wired to another BP Fisher controlled account, which at the time had a zero dollar balance, and then \$33,757.10 of the fraud proceeds was wired into a Plutos Sama operating account ending in x4735 (the “x4735 account”). On August 27, 2018, **BROWNDORF** directed Employee 1 to pay for the office furniture supplies “asap.” Employee 1 paid \$33,757.10 out of the x4735 account for office furniture supplies. The invoice stated that the office furniture supplies were sold to Plutos Sama and delivered to a location in Houston, Texas. On August 30, 2018, there was a \$50,000 transfer from the x4735 account to a personal bank accounting ending in x3158 that **BROWNDORF** controlled (the “x3158 account”).

On December 21, 2018, BP Fisher—on behalf of a client—foreclosed on a residential property in Prince George's County, Maryland and received \$235,874.93 in funds into its IOLTA account at PNC Bank. Those funds belonged to BP Fisher's client. On December 21, 2018, a BP Fisher employee transmitted wiring instructions from a computer in Maryland to PNC Bank's bank servers in Virginia, causing PNC Bank to

transfer \$235,874.93 from the BP Fisher IOLTA account at PNC Bank to the BP Fisher IOLTA account at Wells Fargo. On the same day, there was a transfer of \$236,000 from the BP Fisher IOLTA account at Wells Fargo to the x9285 account, which had a balance of under \$1000 before the \$50,000 transfer. On the same day there was a \$50,000 transfer from the x9285 account to the x3158 account. Then there were three transfers totaling \$28,000 from the x3158 account to another of **BROWNDORF**'s personal bank accounts ending in x8754 (the "x8754 account"), which had a balance of less than \$1,000 before the transfer in. Also on December 21, 2018, there was a transfer of \$24,000 from the x8754 account to another bank account in **BROWNDORF**'s name (the "x5729 account"). On December 24, 2018, **BROWNDORF** transferred \$15,000 from the x5729 account back to the x8754 account, and the transfer included more than \$10,000 in funds derived from the wire fraud scheme. On the same [5]day, he purchased \$1,396 worth of items from Bloomingdales and \$2,133.45 worth of items from Gucci. On the same day, Employee 5 texted Employee 1, "Matt is going to call you. What is the number for the escrow account at Wells for BP Fisher and who are signers." The "escrow account at Wells" refers to the BP Fisher IOLTA account at Wells Fargo.

On January 7, 2019, BP Fisher—on behalf of a client—foreclosed on a residential property in Montgomery County, Maryland and received \$260,349.32 in funds into its IOLTA account at PNC Bank. Those funds belonged to BP Fisher's client. On January 7, 2019, a BP Fisher employee transmitted wiring instructions from a computer in Maryland to PNC Bank's bank servers in Virginia, causing PNC Bank to transfer \$200,000 from the BP Fisher IOLTA account at PNC Bank to the BP Fisher IOLTA account

at Wells Fargo. On January 8, 2019, \$40,000 was wired from the BP Fisher IOLTA Account at Wells Fargo through several accounts controlled by BP Fisher and then ultimately transferred into the x3158 account. On January 8, 2019, **BROWNDORF** made a \$22,765.92 payment on his mortgage that included more than \$10,000 of the funds fraudulently transferred out of the IOLTA account the day before.

In addition to the fraud that **BROWNDORF** committed using the BP Fisher IOLTA accounts, he transferred money out of the Fisher Law Group IOLTA account.

On September 24, 2015, **BROWNDORF** directed Employees 4 and 6 to “[k]indly initiate a 4mm wire from Fisher trust at BBT Bank to Umpqua Bank.” On the same day, Employee 4 initiated the wire to Umpqua Bank. On October 8, 2015, the \$4 million was sent from Umpqua Bank to a BP Fisher Law Group Operating Account at City National Bank.

On February 19, 2016, \$2.5 million was transferred from the Fisher Law Group IOLTA account at BB&T to a BP Fisher Law Group Operating Account at City National Bank. **BROWNDORF** told the BP Fisher’s managing attorney that he authorized this transfer to get “favorable treatment” from City National Bank and to generate business for **BROWNDORF**’s California operations. On February 22, 2016, \$4 million was transferred from the BP Fisher Law Group Operating Account at City National Bank to a BP Fisher Law Group LLP 12-17 month CD account.

On July 19, 2017, \$3.4 million was transferred from the BP Fisher Law Group LLP 12-17 month CD account to a BP Fisher Law Group account at Pacific Premier Bank ending in x1657 (the “x1657 account”).

In an April 22, 2019 deposition, **BROWNDORF** admitted that the x1657 account was a “trust account of client funds.” To obtain a short-term working capital loan for BP Fisher, **BROWNDORF** agreed to maintain a \$3.4 million deposit at all times.

In total, **BROWNDORF**’s wire fraud scheme caused at least \$1,351,795.64 in actual losses to the lending and loan servicing clients that BP Fisher represented. **BROWNDORF** personally obtained money as the result of the wire fraud scheme.

[6]SO STIPULATED:

/s/ Christopher M. Sarma

Christopher M. Sarma

Stephanie Williamson

Assistant United States

Attorneys

/s/ Matthew C. Browndorf

Matthew C. Browndorf

Defendant

/s/ Katherine Newberger

Katherine Newberger, Esq.

Douglas Miller, Esq.

Counsel for Defendant

[ECF Doc. 63]

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND

UNITED STATES OF AMERICA	CRIMINAL NO.
v.	LKG 22-291
MATTHEW C. BROWNDORF	
Defendant.	

* * *

[3]GOVERNMENT'S MEMORANDUM
IN AID OF SENTENCING

* * *

BACKGROUND

I. District of Maryland Indictment

On August 22, 2022, a grand jury in the District of Maryland returned an eight-count indictment against the Defendant, charging him with four counts of wire fraud and four counts of money laundering. ECF No. 1. As explained in the indictment, the Defendant acquired a Maryland law firm, which he renamed BP Fisher. He then stole money from his clients, which were held in IOLTA accounts, and used those funds for personal expenses.

* * *

[20]ARGUMENT

* * *

*A. Nature, Circumstances, and Seriousness
of the Offense*

This factor weighs in favor of a long sentence because [the Defendant] committed a heinous crime. He stole millions of dollars from his clients, and he did so to enrich himself. The Defendant's crimes were not a one-off. He sustained this particular fraud scheme for numerous years. He directed his underlings to move money from the IOLTA accounts to pay his personal expenses.

* * *

[21]The Defendant's crimes were particularly devastating because the Defendant abused the attorney-client relationship in order to steal. BP Fisher's clients trusted that the money held in the IOLTA accounts would go back to them. Instead, the Defendant used the IOLTA account (sic) as piggybank for her (sic) personal and business expenses.

* * *

[28]BP Fisher Fraud

The Defendant used BP Fisher to commit fraud As described in the stipulation of facts in the plea agreement, he plundered his clients' money to spend on his own lifestyle, including to: make a \$20,000 American Express payment, pay for office furniture supplied, purchase thousands of dollars of items at

Bloomingdales and Gucci, and to make a payment on his mortgage. Stipulation of Facts at 2-5.

But the Defendant's fraudulent scheme did not only impact the three victims that [the Government and the Defendant] have identified as deserving of restitution. The Defendant's pillaging of BP Fisher's accounts led [29]to the law firm filing for bankruptcy. The BP Fisher bankruptcy docket lists over 100 creditors. Based on BP Fisher's financial success before the Defendant bought the firm, none of these creditors would be out money but for the Defendant's conduct.

* * *

[35]Respectfully submitted,

Erek L. Barron
United States Attorney

By: /s/
Christopher Sarma
Joshua Rosenthal
Assistant United States
Attorneys

[ECF Doc. 71]

[1]2046 Mount Vernon Street
Philadelphia, PA 19130-3236
jball@comcast.net

February 22, 2025

Jessica Roman
United States Attorney's Office
District of Maryland
Greenbelt Office
United States Courthouse
Suite 200
6500 Cherrywood Lane
Greenbelt, MD 20770

Re: USA v. Matthew Charles Browndorf
Docket No. 22-CR-00291-LKG
Investigative Case No. 196D-BA-3165575
Sentencing Hearing: March 6, 2025

Dear Ms. Roman:

Kindly accept this letter as my Victim Impact Statement in connection with the sentencing hearing scheduled to take place on December 19, 2024, in the above-captioned matter. I am an "Other Person Significantly Harmed by a Crime" within the meaning of Article III of *The Attorney General Guidelines for Victim and Witness Assistance* (2022 Edition at pp. 18-

20). I would have made this submission sooner but, unfortunately, I had to switch jobs and have also been tending to the needs of my 89-year-old father who suffered a devastating medical emergency that resulted in protracted hospital and then in-patient rehabilitation stays. I have had to help him through subsequent ER visits, hospitalizations, and numerous doctor appointments.

In short, I wish to make Judge Griggsby aware of Mr. Browndorf's conduct that I witnessed during the six months I worked for him and his B.P. Fisher Law Group. My employment was barely six months because Mr. Browndorf terminated my employment after I discovered that – at least in New Jersey – Mr. Browndorf and his law firm had been operating without the required IOLTA account for safekeeping of client funds. I tried to get Mr. Browndorf and his firm to comply with that basic requirement, and he fired me in retaliation for my refusal to turn a blind eye and participate in his firm's unauthorized practice of law in New Jersey and its failure to safeguard funds belonging to clients and others. Because I was significantly harmed by Mr. Browndorf's conduct in furtherance of, and to try to cover up, his criminal scheme, I am requesting that the Court include as an elements of Mr. Browndorf's sentence a restitution requirement that includes the unpaid balance of the \$925,731.19 judgment I was awarded by the Superior Court of New Jersey against Mr. Browndorf for his illegal termination of my employment in violation of New Jersey's Conscientious Employee Protection Act, N.J.S.A. §§ 34:19-1 – 34:19-8 ("CEPA").

[2] I firmly believe that the two counts to which Matthew Browndorf entered guilty pleas in the above-captioned matter, as well as the count to which he previously entered a guilty plea in the United States District Court for the Eastern District of Wisconsin, are merely small parts of a larger criminal scheme he masterminded and perpetrated out of several offices of law firms he owned and operated across the country. I may have been the first person to discover his unethical and criminal conduct or, at the very least, the first person working for him that refused to participate in his scheme and tried to get him to comply with his legal and ethical obligations regarding the safekeeping of funds belonging to others. I urge Judge Griggsby to consider this context and bigger picture when she decides the sentence to be imposed on Mr. Browndorf.

By way of background, I am an attorney admitted in New Jersey, New York, and Pennsylvania. Mr. Browndorf hired me in April 2016 and gave me the meaningless title of Managing Attorney for B.P. Fisher Law Group's New Jersey and Pennsylvania offices. The title was meaningless because I had no actual authority to control the firm's conduct in its practice of law in New Jersey or Pennsylvania. The firm had already been operating in New Jersey since at least September of 2015. When I duly updated my attorney registrations to reflect my new affiliation with Browndorf's B.P. Fisher firm, I was required to identify the firm's New Jersey IOLTA account. A firm may not engage in the practice of law in New Jersey without an IOLTA account. I called to the attention of my superiors at the firm including both Grace Kim, Esquire, my immediate supervisor and attorney in

charge of the firm's nationwide residential mortgage foreclosure practice, and Mr. Browndorf himself both the absence of the IOLTA account and the firm's persistent engagement in the unauthorized practice of law in New Jersey. I had hoped to convince Mr. Browndorf to become compliant with this basic requirement and legal obligation. My efforts were met with resistance and excuses. I thereafter refused to engage in the unauthorized practice of law in New Jersey on behalf of Mr. Browndorf and his firm and I also reported him and the firm to the attorney disciplinary authorities in New Jersey, New York, and Pennsylvania – the states in which Mr. Browndorf had been admitted to the bar and in which he was operating offices of B.P. Fisher. For reasons unknown to me, those disciplinary authorities did not take prompt action that may very well have prevented Mr. Browndorf's scheme from growing unchecked as it did before the two federal prosecutions were initiated.

When I confronted him to try to get him to comply with laws and rules in the State of New Jersey to safeguard funds belonging to clients and third-parties, Browndorf illegally terminated my employment in violation of CEPA. He then tried to ruin my career by stating in publicly accessible court filings that I was incompetent and that his and his firm's willful and wanton failure to safeguard client and third-party funds were my somehow my fault. That gambit failed, however, and I was awarded a civil judgment against Browndorf in the amount of \$925,731.19 by the Superior Court of New Jersey, Camden County. I have included with this letter a copy of that judgment.

Ironically, one of the attorneys in Mr. Browndorf's empire, who lacked the moral compass to try to stop and correct Mr. Browndorf's reprehensible conduct, became a convenient scapegoat and sacrificial lamb. Andrew Ryan Corcoran, who worked in Mr. Browndorf's firm's Washington, D.C. area office, chose to assist Mr. Browndorf in perpetrating his mishandling and [3] misappropriation of client funds. Mr. Corcoran's law license was suspended by the Maryland, New York, and Washington, D.C. attorney disciplinary authorities.¹ Mr. Browndorf was happy to allow his underling to take the fall while there were not (at least as of that time) any disciplinary consequences to Mr. Browndorf as the managing attorney who was responsible to supervise the attorneys working for him and also to safeguard client and third-party funds entrusted to him.

I did not know at the time the scope and extent of Mr. Browndorf's mishandling and misappropriation of funds belonging to others. But his failure or refusal to open and register the required NJ IOLTA account certainly suggested that there were serious issues.

Contrary to the glowing testimonials submitted on behalf of Mr. Browndorf in the criminal prosecution

¹ *Attorney Grievance Commission of Maryland v. Andrew Ryan Corcoran*, Misc. AG 11-2021 (Md. Mar. 9, 2022); *Matter of Corcoran*, 211 A.D.3d 281, 77 N.Y.S.3d 584 (1st Dept. Nov. 15. 2022); and *In re: Andrew Ryan Corcoran*, 282 A.3d 107 (D.C. Sept. 22, 2022).

against him in the Eastern District of Wisconsin,² he knew what he was doing was wrong and illegal but he coolly calculated each and every move in his scheme. He deserves no leniency whatsoever. Rather, he deserves the fullest extent of punishment.

In the E.D. Wisconsin proceedings, Mr. Browndorf and his family indicated an ability and desire to make restitution to those adversely impacted by his criminal conduct. However, Mr. Browndorf omitted from his proposed restitution in that court the judgment of \$925,731.19 plus post-judgment interest that I obtained against him for his illegal termination of my employment in retaliation for my trying to get him to comply with the requirements for safeguarding monies belonging to third parties and for reporting him to the attorney disciplinary authorities when he failed to do so.

I am happy to answer any questions that the Court might have. If the Court wishes to hear from me or would otherwise permit me to speak at the March 6, 2025, sentencing hearing, I respectfully request leave to appear by Zoom or other video conferencing technology. It is a significant imposition on my new position that I started on January 7, 2025, for me to be away from work to travel to and from the courthouse in Greenbelt, Maryland.

² I can only reference what Mr. Browndorf filed in the E.D. Wisconsin proceedings because it appears that Mr. Browndorf's sentencing memorandum in this Court was made as a proposed filing under seal. *See* Doc. 62. I am unable to access that document via PACER.

In closing, I respectfully request that the Court impose the maximum allowable sentence on Mr. Browndorf. He is a discredit to the legal profession and has no conscience or remorse to prevent him from trying again to misappropriate funds belonging to others. I also respectfully request that the Court include my judgment against Mr. Browndorf as part of the restitution terms and conditions of Mr. Browndorf's sentence.

[4] Thank you for your time and consideration.

Respectfully submitted,
/s/ Jonathan F. Ball
Jonathan F. Ball

Attachment (New Jersey Superior Court Judgment)

[5] COSTELLO & MAINS, LLC

By: Drake P. Bearden, Jr.
Attorney I.D. No. 039202009
18000 Horizon Way, Suite 800
Mount Laurel, NJ 08054
(856) 727-9700
dbearden@costellomains.com

Attorneys for Plaintiff

JONATHAN F. BALL,	:	SUPERIOR COURT
<i>Plaintiff,</i>	:	OF NEW JERSEY
	:	CAMDEN COUNTY
	:	– LAW DIVISION
	:	
vs.	:	DOCKET NO.
	:	CAM-L-2133-17
BP FISHER LAW	:	CIVIL ACTION
GROUP, LLP, PLUTOS	:	
SAMA, LLC, WILSON,	:	ORDER ENTERING
HARVEY AND	:	JUDGMENT AND
BROWNDORF,	:	AWARDING
MATTHEW	:	ATTORNEY'S FEES,
BROWNDORF, JOHN	:	COSTS AND
DOES 2-5 and 8-10,	:	INTEREST
	:	
<i>Defendants.</i>	:	
	:	

THIS MATTER having been opened to the Court by Drake P. Bearden, Jr., of Costello & Mains, LLC, attorneys for Plaintiff, seeking an Order Entering Judgment against Defendant, Matthew Browndorf and awarding attorneys' fees, enhancements, costs, and interest with the Court having reviewed the

moving papers, any opposition thereto, and having heard the arguments, if any, of counsel and for good cause shown;

IT IS on this 5th day of August 2022, hereby **ORDERED** as follows:

* * *

[6] 9. The total Judgment in this matter in favor of the prevailing party against Defendant, Matthew Browndorf is as follows:

- a) \$6,632.13 in costs;
- b) \$750,000.00 in accordance with the bench verdict;
- c) \$80,167.81 in pre-judgment interests; and
- d) \$88,931.25 in attorneys' fees plus enhancements.

[7] 10. The total Judgment in the amount of \$925,731.19.

* * *

AS SET FORTH ON THE RECORD
ON AUGUST 4, 2022

/s/ Donald J. Stein
DONALD J. STEIN J.S.C.

 Opposed

X Unopposed

From: Roman, Jessica (USAMD)
To: Jon Ball
Subject: RE: [EXTERNAL] RE: Browndorf VNS
Date: Tuesday, February 25, 2025 3:12:47 PM
Attachments: image001.png

Good Afternoon Mr. Ball,

This would not require a separate appearance for preparation. The AUSA will be submitting your statement prior to the hearing. It would be up to you if you decided to be present and if you would like to speak at the sentencing. You would be welcome to either read your statement or speak independently, although neither are a requirement. Should you decide not to be present, your statement would be already taken into consideration by the Judge. Please feel free to let me what additional participation you may decide.

Warm Regards,
Jessica Roman

From: Jon Ball <jball@comcast.net>
Sent: Monday, February 24, 2025 3:25 PM
To: Roman, Jessica (USAMD)
<Jessica.Roman@usdoj.gov>
Subject: Re: [EXTERNAL] RE: Browndorf VNS

Hello Jessica,

Would the AUSA present my testimony? Would that require a separate appearance in Greenbelt to prepare?

Jon

Sent from my Verizon, Samsung Galaxy smartphone.
Please excuse any typographical errors.

Get Outlook for Android

From: Roman, Jessica (USAMD)
<Jessica.Roman@usdoj.gov>

Sent: Monday, February 24, 2025 1:24:01 PM

To: Jon Ball <jball@comcast.net>

Subject: RE: [EXTERNAL] RE: Browndorf VNS

Good Morning Mr. Ball,

Thank you for your email. Please accept this notice as confirmation of receipt for your Victim Impact Statement. The information was forwarded to the Assistant U.S. Attorney for purposes of sentencing and will be shared with the parties.

Please advise if you plan on being present for the sentencing and if you would like to orally address the courts on March 6, 2025.

Warm Regards,
Jessica Roman