

No. 25-____

In The
Supreme Court of The United States

OCTOBER TERM, 2025

HEIDI CID,

Petitioner,

v.

UNITED STATES OF AMERICA,

Respondent.

On Petition for Writ of Certiorari to the
United States Court of Appeals
for the Eleventh Circuit

PETITION FOR A WRIT OF CERTIORARI

HECTOR A. DOPICO
FEDERAL PUBLIC DEFENDER

MICHAEL CARUSO*
ASSISTANT FED. PUBLIC DEFENDER
**Counsel of Record*
150 W. Flagler Street, Suite 1700
Miami, FL 33130
(305) 530-7000
Michael_Caruso@fd.org

July 16, 2026
**Counsel of Record*

APPENDIX

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APPENDIX A

2025 WL 3677546

Only the Westlaw citation is currently available.
United States Court of Appeals, Eleventh Circuit.

UNITED STATES of America, Plaintiff-Appellee,

v.

Heidi CID, Defendant-Appellant.

No. 24-14081

|

Non-Argument Calendar

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Filed: 12/18/2025

Appeal from the United States District Court for the Southern
District of Florida, D.C. Docket No. 1:23-cr-20421-RNS-1

Attorneys and Law Firms

Jorge Roberto Delgado, [Jay A. Yagoda](#), U.S. Attorney Service
Southern District of Florida, U.S. Attorneys, DOJ-USAO,
Miami, FL, [Daniel Matzkin](#), US Attorney, Webb Daniel
Friedlander, LLP, Atlanta, GA, for Plaintiff-Appellee.

[Michael Caruso](#), [Hector Alejandro Dopico](#), Federal Defender
Organization Southern District of Florida, Public Defenders,

Federal Public Defender's Office, Miami, FL, [Anita Margot Moss](#), [Markus/Moss](#), PLLC, Miami, FL, for Defendant-Appellant.

Before [Jill Pryor](#), [Newsom](#), and [Grant](#), Circuit Judges.

Opinion

PER CURIAM:

***1** The Government's motion to dismiss this appeal pursuant to the appeal waiver in Appellant's plea agreement is GRANTED. See [United States v. Bushert](#), 997 F.2d 1343, 1350–51 (11th Cir. 1993) (sentence appeal waiver will be enforced if it was made knowingly and voluntarily); [United States v. Bascomb](#), 451 F.3d 1292, 1297 (11th Cir. 2006) (appeal waiver “cannot be vitiated or altered by comments the court makes during sentencing”); [United States v. Grinard-Henry](#), 399 F.3d 1294, 1296 (11th Cir. 2005) (waiver of the right to appeal includes waiver of the right to appeal difficult or debatable legal issues or even blatant error).

All Citations

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APPENDIX B

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

CASE NO. 23-CR-20421-RNS

UNITED STATES OF AMERICA

v.

HEIDI CID,

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 Heidi Cid (the “Defendant”). The Court has considered the Motion, is otherwise advised in the premises, and finds as follows:

On October 25, 2022, 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 others. Indictment, ECF No. 1. The Indictment also contained forfeiture allegations, which alleged that upon conviction of a violation of 18 U.S.C. § 1349 the defendant shall forfeit to the United States any property constituting, or derived from, proceeds obtained directly or indirectly, as a result of such violation. *See id.* at 19. The Indictment alleged that the property subject to forfeiture resulting from the alleged offense includes, but is not limited to, the real property located at 5985 West 13 Avenue, Hialeah, Florida 33012. *See id.* at 19.

On April 22, 2024, the Court accepted the Defendant’s guilty plea to Count 1 of the Indictment. *See Minute Entry*, ECF No. 37; Plea Agreement ¶ 1, ECF No. 35. As part of the guilty plea, the Defendant agreed the property subject to forfeiture includes, but is not limited to:

- a. a forfeiture money judgment in a sum to be determined, which represents the value of the property subject to forfeiture;
- b. directly forfeitable property, including, but not limited to:
 - i. the forfeiture of real property located at 5985 W 13 AVE, HIALEAH, FLORIDA 33012;
 - ii. approximately \$541,181.00 in U.S. currency, seized on or about January 12, 2021;
 - iii. one (1) stainless steel and 18kt yellow gold Rolex watch seized on or about January 12, 2021; and
- c. substitute property, including, but not limited to:
 - i. real property located at 16225 SW 107 CT, MIAMI, FLORIDA 33157.

See Plea Agreement ¶ 13, ECF No. 35.

In support of the guilty plea, the Defendant executed a Factual Proffer, and the Court found there was a factual basis to support the Defendant's conviction. *See* Factual Proffer, ECF No. 36. The Factual Proffer also provided a basis for the forfeiture of property based on a violation of 18 U.S.C. § 1349, pursuant to 18 U.S.C. § 982(a)(2)(A) and 18 U.S.C. § 853(p). *See id.*

Beginning in May of 2020 through July of 2020, the Defendant agreed with Lazaro Verdecia Hernandez ("Verdecia"), Yadier Rodriguez Arteaga ("Arteaga"), and other co-conspirators to submit false and fraudulent PPP application for others in exchange for a percentage of the resulting fraudulent loans. *See* Factual Proffer, at 2. Pursuant to approximately 147 false and fraudulent PPP loan applications submitted by Defendant, over \$14,565,000.00 of PPP loan proceeds were disbursed to the loan applicants and the Defendants. *Id.* at 2-3. "The co-conspirators whose companies received the fraudulently obtained funds paid 40 to 50 percent of the funds to [

] [D]efendant, Verdecia, and Arteaga, *jointly*, by cash, checks, and wire transfers.” *Id.* at 3 (emphasis added). “The [D]efendant knew that the payments made to [] [D]efendant, Verdecia, and Arteaga were payments for fraudulently obtaining the PPP loan applications.” *Id.*

On January 12, 2021, the United States Secret Service executed a search warrant on the Defendant’s residence. *Id.* Underneath the Defendant’s bed, agents discovered \$541,181.00 in United States currency. *See id.* at 6. Agents also found a Rolex watch. *Id.* “The currency was proceeds of the PPP fraud and [Verdecia] purchased the watch for the Defendant using proceeds of the fraud.” *Id.*

Based on the record in this case, the value of the property constituting, or derived from, proceeds received by Defendant from the violation of conviction is \$6,554,250.00, which sum may be sought as a forfeiture money judgment pursuant to Rule 32.2 of the Federal Rules of Criminal Procedure.^{1 2}

In addition, also based on the record in this case, the following specific property is directly subject to forfeiture, pursuant to 18 U.S.C. § 982(a)(2)(A):

- i. Real property located at 5985 W 13 AVE, Hialeah, Florida 33012, including all buildings, fixtures, appurtenances, improvements, attachments and easements found therein or thereon,

Legal Description: 35 52 40, WESTHAVEN HGTS 3RD ADD PB 69-84, LOT 2 BLK 26, LOT SIZE SITE VALUE, OR 12523-658 0585 1

Parcel ID: 04-2035-010-0020;

¹ The forfeiture money judgment amount sought by the United States is a conservative calculation based on approximately forty-five percent of the total proceeds the Defendant jointly obtained with her co-conspirators, which represents the amount Defendant received as a result of the fraud rather than the total amount she obtained (\$14,565,000.00), which the United States is entitled to pursuant to Section 982(a)(2)(A).

² The United States agrees to credit the Defendant’s forfeiture money judgement of \$6,554,250.00 for any forfeiture collected by the United States pursuant to a forfeiture order entered against Defendants Verdecia and Arteaga.

- ii. Approximately \$541,181.00 in U.S. currency, seized on or about January 12, 2021; and
- iii. One (1) stainless steel and 18kt yellow gold Rolex watch seized on or about January 12, 2021.

The United States has not been able to locate all of the directly forfeitable property. Thus, pursuant to 21 U.S.C. § 853(p), the United States is authorized to forfeit substitute property, and the following property should be forfeited to satisfy the forfeiture money judgment:

- i. Real property located at 16225 SW 107 CT, MIAMI, FLORIDA 33157, including all buildings, fixtures, appurtenances, improvements, attachments and easements found therein or thereon,

Legal Description: 30 55 40 PB 76-64, FAIRWAY LAKE SOUTH SEC 1, LOT 18 BLK 1, LOT SIZE 79.400 X 110, OR 10408-1723 0579 1

Parcel ID: 30-5030-002-0180.

Accordingly, based on the foregoing, the evidence in the record, and for good cause shown, the Motion (ECF No. 52) is **GRANTED**, and it is hereby **ORDERED**:

1. Pursuant to 18 U.S.C. § 982(a)(2)(A), and the procedures set forth in 21 U.S.C. § 853 and Rule 32.2 of the Federal Rules of Criminal Procedure, a forfeiture money judgment in the amount of \$6,554,250.00 is hereby entered against the Defendant.³

2. Pursuant to 18 U.S.C. § 982(a)(2)(A), and the procedures set forth in 21 U.S.C. § 853, the following specific property is hereby forfeited and vested in the United States of America:

- i. Real property located at 5985 W 13 AVE, Hialeah, Florida 33012, including all buildings, fixtures, appurtenances, improvements, attachments and easements found therein or thereon,

³ The United States will credit the Defendant's forfeiture money judgement of \$6,554,250.00 for any forfeiture collected by the United States pursuant to forfeiture orders entered against Defendants Verdecia and Arteaga.

Legal Description: 35 52 40, WESTHAVEN HGTS 3RD ADD PB 69-84, LOT 2 BLK 26, LOT SIZE SITE VALUE OR 12523-658 0585 1

Parcel ID: 04-2035-010-0020;

- ii. Approximately \$541,181 in U.S. currency, seized on or about January 12, 2021; and
- iii. One (1) stainless steel and 18kt yellow gold Rolex watch seized on or about January 12, 2021.

3. Pursuant to 21 U.S.C. § 853(p), the following substitute property is hereby forfeited and vested in the United States of America:

- i. Real property located at 16225 SW 107 CT, MIAMI, FLORIDA 33157, including all buildings, fixtures, appurtenances, improvements, attachments and easements found therein or thereon,

Legal Description: 30 55 40 PB 76-64, FAIRWAY LAKE SOUTH SEC 1, LOT 18 BLK 1, LOT SIZE 79.400 X 110, OR 10408-1723 0579 1

Parcel ID: 30-5030-002-0180.

4. Any duly authorized law enforcement agency may seize and take possession of the forfeited property according to law.

5. Pursuant to 21 U.S.C. § 853(g), no party other than the United States may sell, alienate, alter title, or otherwise dispose of the forfeited property absent further Court order.

6. Also pursuant to 21 U.S.C. § 853(g), the United States is further authorized to inspect the real properties listed in this Order. The inspection should, among other things, enable the United States to appraise the condition and value of the real property, and permit the United States to take inventory of fixtures on the real properties, including the use of still and video photography of the premises.

7. The United States shall send and publish notice of the forfeiture in accordance with Rule 32.2(b)(6) of the Federal Rules of Criminal Procedure and 21 U.S.C. § 853(n).

8. 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).

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

10. 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.

It is further **ORDERED** that upon adjudication of all third-party interests, if any, the Court will enter a final order of forfeiture as to the property in which all interests will be addressed. Upon notice from the United States that no claims have been filed within 60 days of the first day of publication or within 30 days of receipt of notice, whichever is earlier, then, pursuant to Rule 32.2(c)(2) of the Federal Rules of Criminal Procedure and 21 U.S.C. § 853(n)(7), this Order shall become a Final Order of Forfeiture and any duly authorized law enforcement agency shall dispose of the property in accordance with applicable law.

DONE AND ORDERED in Miami, Florida, on December 5, 2024.


ROBERT N. SCOLA, JR.
UNITED STATES DISTRICT JUDGE

APPENDIX C

In the
United States Court of Appeals
For the Eleventh Circuit

No. 24-14081

UNITED STATES OF AMERICA,

Plaintiff-Appellee,

versus

HEIDI CID,

Defendant-Appellant.

Appeal from the United States District Court
for the Southern District of Florida
D.C. Docket No. 1:23-cr-20421-RNS-1

ON PETITION FOR REHEARING AND PETITION FOR
REHEARING EN BANC

Before JILL PRYOR, NEWSOM, and GRANT, Circuit Judges.

PER CURIAM:

The Petition for Rehearing En Banc is DENIED, no judge in regular active service on the Court having requested that the Court be polled on rehearing en banc. FRAP 40. The Petition for Panel Rehearing also is DENIED. FRAP 40.

APPENDIX D

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

**CASE NOS. 23-CR-20421-RNS
23-CR-20422-RNS**

UNITED STATES OF AMERICA

vs.

HEIDI CID,

Defendant.

_____ /

PLEA AGREEMENT

The United States Attorney's Office for the Southern District of Florida ("this Office") and Heidi Cid (hereinafter referred to as the "defendant") enter into the following agreement:

1. The defendant agrees to plead guilty to Count 1 of the Indictment in case number 23-CR-20421-RNS. Count 1 charges the defendant with Conspiracy to Commit Wire Fraud in violation of 18 U.S.C. § 1349. The defendant also agrees to plead guilty to Count 2 of the Indictment in case number 23-CR-20422-RNS. Count 2 charges the defendant with Aggravated Identity Theft in violation of 18 U.S.C. § 1028A(a)(1). This Office agrees to seek dismissal of the remaining counts of the Indictments, as to this defendant, after sentencing.

2. The defendant is aware that the sentence will be imposed by the Court after considering the advisory Federal Sentencing Guidelines and Policy Statements (hereinafter "Sentencing Guidelines"). The defendant acknowledges and understands that the Court will compute an advisory sentence under the Sentencing Guidelines and that the applicable guidelines will be determined by the Court relying in part on the results of a pre-sentence investigation by the Court's probation office, which investigation will commence after the guilty plea has been entered.

The defendant is also aware that, under certain circumstances, the Court may depart from the advisory sentencing guideline range that it has computed, and may raise or lower that advisory sentence under the Sentencing Guidelines. The defendant is further aware and understands that the Court is required to consider the advisory guideline range determined under the Sentencing Guidelines, but is not bound to impose a sentence within that advisory range; the Court is permitted to tailor the ultimate sentence in light of other statutory concerns, and such sentence may be either more severe or less severe than the Sentencing Guidelines' advisory range. Knowing these facts, the defendant understands and acknowledges that the Court has the authority to impose any sentence within and up to the statutory maximum authorized by law for the offenses identified in paragraph 1 and that the defendant may not withdraw the plea solely as a result of the sentence imposed.

3. The defendant also understands and acknowledges that the Court may impose a statutory maximum term of imprisonment of up to twenty (20) years under Count 1 in case number 23-CR-20421-RNS. The Court may impose a statutory maximum term of supervised release of up to three (3) years. In addition, the Court may impose a fine of up to \$250,000.

4. The defendant also understands and acknowledges that the Court must impose a statutory term of imprisonment of two (2) years under Count 2 in case number 23-CR-20422-RNS, which must run consecutively to any term of imprisonment imposed under 23-CR-20421-RNS. The Court may impose a statutory maximum term of supervised release of up to one (1) year. In addition, the Court may impose a fine of up to \$250,000.

5. The defendant further understands and acknowledges that, in addition to any sentence imposed under paragraph three (3) of this agreement, a special assessment in the amount of \$100 will be imposed on the defendant. The defendant agrees that any special assessment

imposed shall be paid at the time of sentencing. If the defendant is financially unable to pay the special assessment, the defendant agrees to present evidence to this Office and the Court at the time of sentencing as to the reasons for the defendant's failure to pay.

6. This Office reserves the right to inform the Court and the probation office of all facts pertinent to the sentencing process, including all relevant information concerning the offenses committed, whether charged or not, as well as concerning the defendant and the defendant's background. Subject only to the express terms of any agreed-upon sentencing recommendations contained in this agreement, this Office further reserves the right to make any recommendation as to the quality and quantity of punishment.

7. This Office agrees that it will recommend at sentencing that the Court reduce by two (2) levels the sentencing guideline level applicable to the defendant's offense, pursuant to Section 3E1.1(a) of the Sentencing Guidelines, based upon the defendant's recognition and affirmative and timely acceptance of personal responsibility. If at the time of sentencing the defendant's offense level is determined to be sixteen (16) or greater, this Office will file a motion requesting an additional one (1) level decrease pursuant to Section 3E1.1(b) of the Sentencing Guidelines, stating that the defendant has assisted authorities in the investigation or prosecution of the defendant's own misconduct by timely notifying authorities of the defendant's intention to enter a plea of guilty, thereby permitting the government to avoid preparing for trial and permitting the government and the Court to allocate their resources efficiently. This Office, however, will not be required to make this motion if the defendant: (1) fails or refuses to make a full, accurate and complete disclosure to the probation office of the circumstances surrounding the relevant offense conduct; (2) is found to have misrepresented facts to the government prior to entering into this plea agreement; or (3) commits any misconduct after entering into this plea agreement,

including but not limited to committing a state or federal offense, violating any term of release, or making false statements or misrepresentations to any governmental entity or official.

8. The defendant agrees that she shall cooperate fully with this Office by: (a) providing truthful and complete information and testimony, and producing documents, records and other evidence, when called upon by this Office, whether in interviews, before a grand jury, or at any trial or other Court proceeding; (b) appearing at such grand jury proceedings, hearings, trials, and other judicial proceedings, and at meetings, as may be required by this Office; and (c) if requested by this Office, working in an undercover role under the supervision of, and in compliance with, law enforcement officers and agents. In addition, the defendant agrees that she will not protect any person or entity through false information or omission, that she will not falsely implicate any person or entity, and that she that she will not commit any further crimes.

9. This Office reserves the right to evaluate the nature and extent of the defendant's cooperation and to make that cooperation, or lack thereof, known to the Court at the time of sentencing. If in the sole and unreviewable judgment of this Office the defendant's cooperation is of such quality and significance to the investigation or prosecution of other criminal matters as to warrant the Court's downward departure from the advisory sentencing range calculated under the Sentencing Guidelines and/or any applicable minimum mandatory sentence, this Office may make a motion prior to sentencing pursuant to Section 5K1.1 of the Sentencing Guidelines and/or Title 18, United States Code, Section 3553(e), or subsequent to sentencing pursuant to Rule 35 of the Federal Rules of Criminal Procedure, informing the Court that the defendant has provided substantial assistance and recommending that the defendant's sentence be reduced. The defendant understands and agrees, however, that nothing in this agreement requires this Office to file any such motions, and that this Office's assessment of the quality and significance of the

defendant's cooperation shall be binding as it relates to the appropriateness of this Office's filing or non-filing of a motion to reduce sentence.

10. The defendant understands and acknowledges that the Court is under no obligation to grant a motion for reduction of sentence filed by this Office. In addition, the defendant further understands and acknowledges that the Court is under no obligation of any type to reduce the defendant's sentence because of the defendant's cooperation.

11. The defendant is aware that the sentence has not yet been determined by the Court. The defendant also is aware that any estimate of the probable sentencing range or sentence that the defendant may receive, whether that estimate comes from the defendant's attorney, this Office, or the probation office, is a prediction, not a promise, and is not binding on this Office, the probation office, or the Court. The defendant understands further that any recommendation that this Office makes to the Court as to sentencing, whether pursuant to this agreement or otherwise, is not binding on the Court and the Court may disregard the recommendation in its entirety. The defendant understands and acknowledges, as previously acknowledged in paragraph two (2) above, that the defendant may not withdraw her plea based upon the Court's decision not to accept a sentencing recommendation made by the defendant, this Office, or a recommendation made jointly by the defendant and this Office.

12. This Office and the defendant agree that, although not binding on the probation office or the Court, they will jointly recommend that the Court make the following findings and conclusions as to the sentence to be imposed and the parties agree that no other enhancements apply:

- a. Base Offense: Pursuant to U.S.S.G. § 2B1.1(a)(1), the base offense level is 7.
- b. Specific Offense Characteristic: Pursuant to U.S.S.G. § 2B1.1(b)(1)(K), the

offense level shall be increased by twenty (20) levels because the relevant amount of actual, probable, or intended loss resulting from the offense committed in this case is more than \$9,500,000 but less than or equal to \$25,000,000.

- c. Sophisticated Means: Pursuant to U.S.S.G. § 2B1.1(b)(10), the offense level shall be increased by two (2) levels because the offense involved sophisticated means and the defendant intentionally engaged in or caused the conduct constituting sophisticated means.
- d. Role in the offense: That the defendant should not receive any adjustment pursuant to U.S.S.G §§ 3B1.1 or 3B1.2 for role in the offense.
- e. Total Offense Level: The total offense level is 29 less any adjustment for acceptance of responsibility or first-time offender.

13. The defendant agrees, in an individual and any other capacity, to forfeit to the United States voluntarily and immediately any property, constituting, or derived from, proceeds the person obtained directly or indirectly, as a result of a violation 18 U.S.C. 1349, pursuant to Title 18, United States Code, Section 982(a)(2)(A) and the provisions of 21 U.S.C. § 853. In addition, the defendant agrees to forfeiture of substitute property pursuant to 21 U.S.C. § 853(p). The property subject to forfeiture includes, but is not limited to:

- a. a forfeiture money judgment in a sum to be determined, which represents the value of the property subject to forfeiture;
- b. directly forfeitable property, including, but not limited to:
 - i. real property located at 5985 W 13 AVE, HIALEAH, FLORIDA 33012;
 - ii. approximately \$541,181 in U.S. currency, seized on or about January 12, 2021;

iii. one (1) stainless steel and 18kt yellow gold Rolex watch seized on or about January 12, 2021; and

c. substitute property, including, but not limited to;

i. real property located at 16225 SW 107 CT, MIAMI, FLORIDA 33157.

14. The defendant further agrees that forfeiture is independent of any assessment, fine, cost, restitution, or penalty that may be imposed by the Court. The defendant knowingly and voluntarily agrees to waive all constitutional, legal, and equitable defenses to the forfeiture, including excessive fines under the Eighth Amendment to the United States Constitution. In addition, the defendant agrees to waive: any applicable time limits for administrative or judicial forfeiture proceedings, the requirements of Fed. R. Crim. P. 32.2 and 43(a), and any appeal of the forfeiture.

15. The defendant also agrees to fully and truthfully disclose the existence, nature and location of all assets in which the defendant has or had any direct or indirect financial interest or control, and any assets involved in the offense of conviction. The defendant also agrees to take all steps requested by the United States for the recovery and forfeiture of all assets subject to forfeiture. This includes, but is not limited to, the timely delivery upon request of all necessary and appropriate documentation to deliver good and marketable title, consenting to all orders of forfeiture, consenting to the placement of *lis pendens* on any real property, both identified as directly traceable and substitute property, and not contesting or impeding in any way with any criminal, civil or administrative forfeiture proceeding concerning the forfeiture.

16. In furtherance of the satisfaction of a forfeiture money judgment entered by the Court in this case, the defendant agrees to the following:

a. submit a financial statement to the Offices upon request, within 14

calendar days from the request;

- b. maintain any asset valued in excess of \$10,000, and not sell, hide, waste, encumber, destroy, or otherwise devalue such asset without prior approval of the United States;
- c. provide information about any transfer of an asset valued in excess of \$10,000 since the commencement of the offense conduct in this case to date;
- d. cooperate fully in the investigation and the identification of assets , including liquidating assets, meeting with representatives of the United States, and providing any documentation requested; and
- e. notify, within 30 days, the Clerk of the Court for the Southern District of Florida and the Offices of: (i) any change of name, residence, or mailing address, and (ii) any material change in economic circumstances.

17. The defendant further understands that providing false or incomplete information about assets, concealing assets, making materially false statements or representations, or making or using false writings or documents pertaining to assets, taking any action that would impede the forfeiture of assets, or failing to cooperate fully in the investigation and identification of assets may be used as a basis for: (i) separate prosecution, including, under 18 U.S.C. § 1001; or (ii) recommendation of a denial of a reduction for acceptance of responsibility pursuant to the United States Sentencing Guidelines § 3E1.1.

18. The defendant is aware that Title 28, United States Code, Section 1291 and Title 18, United States Code, Section 3742 afford the defendant the right to appeal the sentence imposed

in this case. Acknowledging this, in exchange for the undertakings made by the United States in this plea agreement, the defendant hereby waives all rights conferred by Sections 1291 and 3742 to appeal any sentence imposed, including any restitution order, or to appeal the manner in which the sentence was imposed, unless the sentence exceeds the maximum permitted by statute or is the result of an upward departure and/or an upward variance from the advisory guideline range that the Court establishes at sentencing. The defendant further understands that nothing in this agreement shall affect the government's right and/or duty to appeal as set forth in Title 18, United States Code, Section 3742(b) and Title 28, United States Code, Section 1291. However, if the United States appeals the defendant's sentence pursuant to Sections 3742(b) and 1291, the defendant shall be released from the above waiver of her right to appeal her sentence.

19. The defendant further hereby waives all rights conferred by Title 28, United States Code, Section 1291 to assert any claim that (1) the statute(s) to which the defendant is pleading guilty is/are unconstitutional; and/or (2) the admitted conduct does not fall within the scope of the statute(s) of conviction.

20. By signing this agreement, the defendant acknowledges that the defendant has discussed the appeal waiver set forth in this agreement with the defendant's attorney. The defendant further agrees, together with this Office, to request that the Court enter a specific finding that the defendant's waiver of her right to appeal the sentence imposed in this case and her right to appeal her conviction in the manner described above was knowing and voluntary.

21. The defendant recognizes that pleading guilty may have consequences with respect to the defendant's immigration status if the defendant is not a citizen of the United States. Under federal law, a broad range of crimes are removable offenses. Removal and other immigration consequences are the subject of a separate proceeding, however, and defendant understands that

no one, including the defendant's attorney or the Court, can predict to a certainty the effect of the defendant's conviction on the defendant's immigration status. The defendant nevertheless affirms that the defendant wants to plead guilty regardless of any immigration consequences that the defendant's plea may entail, even if the consequence is the defendant's automatic removal from the United States.

22. This is the entire agreement and understanding between this Office and the defendant. There are no other agreements, promises, representations, or understandings.

MARKENZY LAPOINTE
UNITED STATES ATTORNEY

Date: 4/22/24

By: 
THOMAS HAGGERTY
ASSISTANT UNITED STATES ATTORNEY

Date: 4/22/2024

By: 
for DAVID OSCAR MARKUS
COUNSEL FOR DEFENDANT

Date: 4/22/2024

By: 
MARGOT MOSS
COUNSEL FOR DEFENDANT

Date: 4/22/2024

By: 
HEIDI CID
DEFENDANT

APPENDIX E

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA**

**CASE NOS. 23-CR-20421-RNS
23-CR-20422-RNS**

UNITED STATES OF AMERICA

vs.

HEIDI CID,

Defendant.

_____ /

FACTUAL PROFFER

The United States of America (the “United States”) and defendant Heidi Cid (the “defendant”) agree that, were these cases to proceed to trial, the United States would prove beyond a reasonable doubt the following facts, among others, which occurred in the Southern District of Florida and elsewhere:

The Paycheck Protection Program

The Coronavirus Aid, Relief, and Economic Security (“CARES”) Act was a federal law enacted in or around March 2020 and designed to provide emergency financial assistance to the millions of Americans who are suffering the economic effects caused by the COVID-19 pandemic. One source of relief provided by the CARES Act was the authorization of forgivable loans to small businesses for job retention and certain other expenses, through a program referred to as the Paycheck Protection Program (“PPP”).

In order to obtain a PPP loan, a qualifying business had to be operating on or before February 15, 2020, and submit a PPP loan application, which was signed by an authorized representative of the business. The PPP loan application required the business (through its

authorized representative) to acknowledge the program rules and make certain affirmative certifications in order to be eligible to obtain the PPP loan. In the PPP loan application, the small business (through its authorized representative) must have stated, among other things, its: (a) average monthly payroll expenses; and (b) number of employees. These figures were used to calculate the amount of money the small business was eligible to receive under the PPP. In addition, businesses applying for a PPP loan provided documentation to the lending institution confirming their payroll expenses. Typically, businesses would supply documents showing the amount of payroll taxes reported to the Internal Revenue Service (“IRS”) such as IRS Forms 941.

A PPP loan application was processed by a participating lender. If a PPP loan application was approved, the participating lender funded the PPP loan using its own monies. While it was the participating lender that issued the PPP loan, the loan was 100% guaranteed by the Small Business Administration (“SBA”). Data from the application, including information about the borrower, the total amount of the loan, and the listed number of employees, was transmitted by the lender to the SBA in the course of processing the loan.

PPP loan proceeds were required to be used by the business on certain permissible expenses-payroll costs, interest on mortgages, rent, and utilities. The PPP allowed the interest and principal on the PPP loan to be entirely forgiven if the business spent the loan proceeds on these expense items within a designated period of time and used a defined portion of the PPP loan proceeds on payroll expenses.

Overview of the Conspiracy

Beginning in May of 2020 through July of 2020, the defendant agreed with Lazaro VERDECIA Hernandez, Yadier Rodriguez ARTEAGA, and others to submit false and fraudulent PPP applications for others in exchange for a percentage of the resulting fraudulent loans.

Pursuant to the conspiracy, the defendant, at the direction of Lazaro VERDECIA, submitted approximately 147 false and fraudulent PPP loan applications. Approximately 64 of the false and fraudulent applications were approved, which caused the disbursement of over \$14,565,000 to the loan applicants and the defendants. The co-conspirators whose companies received the fraudulently obtained funds paid 40 to 50 percent of the funds to the defendant, VERDECIA, and ARTEAGA, jointly, by cash, checks, and wire transfers. The defendant knew that the payments made to the defendant, VERDECIA, and ARTEAGA were payments for fraudulently obtaining the PPP loan applications.

The defendant submitted the false and fraudulent loans from her residence and business. VERDECIA, ARTEAGA, and others recruited co-conspirators to provide the defendant with their personal and business information to obtain the fraudulent PPP loans. The defendant created false and fraudulent bank statements and IRS Form 941s and submitted the documents to Lender 1 and Lender 2 to falsely inflate each companies' number of employees and payroll. The defendant, VERDECIA, and ARTEAGA knew that the loans contained false employee and payroll information and forged documents and that the loans were fraudulently obtained. The co-conspirators that received the fraudulent loans also knew that the funds were fraudulently obtained. The fraudulent loan application caused an interstate wire from the Southern District of Florida to outside the State of Florida. From June of 2020 through September of 2020, the defendant deposited at least \$201,700 of proceeds from the fraudulently obtained loans into accounts the defendant owned and controlled.

As stated above, the defendant and her co-conspirators submitted and caused the disbursement of over \$14,565,000 through the submission of over 64 fraudulent PPP loans. Among the 64 loans included loans for the following companies:

Trueba Body Shop Corp

VERDECIA recruited Jorge TRUEBA LOPEZ to use TRUEBA LOPEZ's personal and business information to file a false and fraudulent PPP loan application for TRUEBA LOPEZ's company, Trueba Body Shop Corp. TRUEBA LOPEZ agreed to split a share of the proceeds of the PPP loan. On May 26, 2020, the defendant submitted a PPP loan application containing false information about the number of employees and monthly payroll of Trueba Body Shop Corp, a forged bank statement, and forged tax documents. On May 27, 2020, Trueba Body Shop Corp received \$117,000 in fraudulently obtained PPP funds. On May 28, 2020, TRUEBA LOPEZ transferred \$46,800 to a business checking account owned and controlled by VERDECIA. The defendant, VERDECIA and TRUEBA LOPEZ knew that the funds were fraudulently obtained. The funds TRUEBA LOPEZ transferred to VERDECIA were a kickback for obtaining the loan.

Yadier Rodriguez Arteaga Corp

Yadier Rodriguez ARTEAGA transferred ownership of Yadier Rodriguez Arteaga Corp to Co-conspirator 1 on May 23, 2020. The defendant agreed with Lazaro VERDECIA, Yadier Rodriguez ARTEAGA, and Co-conspirator 1, for the defendant to submit a false and fraudulent PPP loan application for Yadier Rodriguez Arteaga Corp. On May 27, 2020, the defendant filed a fraudulent PPP loan application containing false information about the number of employees and monthly payroll of Yadier Rodriguez Arteaga Corp, a forged bank statement, and forged tax documents. On June 5, 2020, the corporation received \$100,000 in PPP funds. On June 9, 2020, Co-Conspirator 1 wired \$50,000 to an account owned and controlled by the defendant. The wire transfer to the defendant was the payment to the defendant and VERDECIA for fraudulently obtaining the loan. On July 9, 2020, the defendant sent \$19,517.06 of the funds to a real estate

attorney in order to pay off a mortgage for a property owned by one of the VERDECIA's companies. VERDECIA was aware of the wire and knew it was the proceeds of the PPP fraud.

LVH MA Group, Inc

VERDECIA transferred one of his companies, LVH MA Group, Inc to Co-conspirator 2 in December of 2019. The defendant agreed with VERDECIA and Co-conspirator 2 for the defendant to submit a fraudulent PPP loan application for the company. On June 16, 2020, the defendant submitted a PPP loan application containing false information about the number of employees and monthly payroll of LVH MA Group, Inc, a forged bank statement, and forged tax documents. On June 17, 2020, the corporation received \$95,000, the entirety of which was withdrawn in cash by Co-Conspirator 2.

L&G Ready Mix LLC

Co-conspirator 3 recruited Leonardo LOPEZ GONZALEZ to provide his personal and business information to file a fraudulent PPP loan on behalf of LOPEZ GONZALEZ's company L&G Ready Mix LLC. On June 19, 2020, the defendant submitted a PPP loan application containing false information about the number of employees and monthly payroll of L&G Ready Mix and forged tax documents. VERDECIA and ARTEAGA knew that the defendant filed a fraudulent loan on behalf of LOPEZ GONZALEZ's company. On June 22, 2020, L&G Ready Mix received \$465,000 in fraudulently obtained PPP funds. On July 1, 2020, LOPEZ GONZALEZ wired \$209,000 to an account owned and controlled by ARTEAGA. The wire was payment for obtaining the fraudulent PPP loan. ARTEAGA and VERDECIA knew that the funds wired to ARTEAGA were the proceeds of a fraudulent PPP loan. ARTEAGA used these funds, together with funds

from Professional Skills, Inc, to purchase a residential property titled to ARTEAGA and VERDECIA. The defendant acted as title agent for the purchase.

Professional Skills, Inc

Co-conspirator 3 also recruited Giraldo CARABALLO to provide his personal and business information to file a fraudulent PPP loan. On June 23, 2020, the defendant submitted a PPP loan application containing false information about the number of employees and monthly payroll of Professional Skills, Inc and forged tax documents. VERDECIA and ARTEAGA knew that the defendant filed a fraudulent loan on behalf of CARABALLO's company. On June 25, 2020, Professional Skills, Inc received \$420,000 in fraudulently obtained PPP funds. On July 7, 2020, CARABALLO wired \$168,000 to an account owned and controlled by ARTEAGA. The wire was payment for obtaining the fraudulent PPP loan. ARTEAGA and VERDECIA knew that the funds wired to ARTEAGA were the proceeds of a fraudulent PPP loan. ARTEAGA used these funds, together with funds from L&G Ready Mix, to purchase a residential property titled to ARTEAGA and VERDECIA. As stated above, the defendant acted as title agent for the transaction.

Search Warrant on the Defendant's Residence

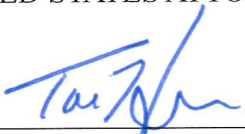
On January 12, 2021, the United States Secret Service executed a search warrant on the defendant's residence. Underneath the defendant's bed, agents discovered \$541,181 in United States currency, which constituted proceeds of the PPP loan fraud and was given to the defendant to hold by VERDECIA. Agents also found a Rolex watch. The currency was proceeds of the PPP fraud and VERDECIA purchased the watch for the defendant using proceeds of the fraud. VERDECIA knew that the currency was concealed underneath the defendant's bed.

The agents also found a green notebook containing the names, addresses, social security numbers, and credit card information of several individuals, including victim S.M. The possession of the personal identification information was independent and unrelated to the PPP fraud scheme. The defendant did not have permission to possess the personal identification information of S.M.. S.M. resides outside the state of Florida and the defendant's possession of the information affected interstate commerce.

The parties agree that these facts, which do not include all facts known to the United States and the defendant, are sufficient to prove Count 1 and Count 2 of the Indictments.

MARKENZY LAPOINTE
UNITED STATES ATTORNEY

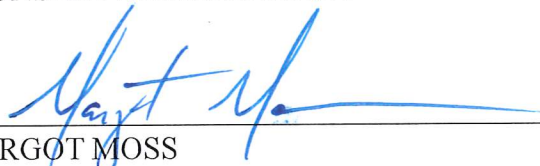
Date: 4/22/24

By: 
THOMAS HAGGERTY
ASSISTANT UNITED STATES ATTORNEY

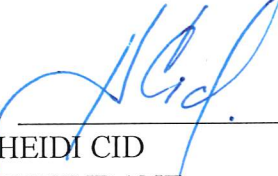
Date: 4/22/2024

for By: 
DAVID OSCAR MARKUS
COUNSEL FOR DEFENDANT

Date: 4/22/2024

By: 
MARGOT MOSS
COUNSEL FOR DEFENDANT

Date: 4/22/2024

By: 
HEIDI CID
DEFENDANT

APPENDIX F

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA
MIAMI DIVISION
CASE NO. 1:23-cr-20421-RNS-1
CASE NO. 1:23-cr-20422-RNS-1

UNITED STATES OF AMERICA, Miami, Florida
Plaintiff, April 22, 2024
vs. 10:47 a.m. - 11:13 a.m.
HEIDI CID, Pages 1 to 23
Defendant.

TRANSCRIPT OF CHANGE OF PLEA HEARING
BEFORE THE HONORABLE ROBERT N. SCOLA, JR.
UNITED STATES DISTRICT JUDGE

APPEARANCES:

FOR THE GOVERNMENT: THOMAS HAGGERTY, ESQ.
UNITED STATES ATTORNEY'S OFFICE
99 NE 4th Street
Miami, Florida 33132
FOR THE DEFENDANT: ANITA MARGOT MOSS, ESQ.
MARKUS/MOSS PLLC
40 NW 3rd
Penthouse One
Miami, Florida 33128

STENOGRAPHICALLY REPORTED BY:
MARY ANN CASALE, RDR, FPR-C, CLR, CSR-IL
Official Court Reporter
United States District Court
Southern District of Florida
400 North Miami Avenue
Miami, Florida 33128
MaryAnn_Casale@flsd.uscourts.gov

1 THE COURT: Our next matter this morning is
00:00 2 *United States of America versus Heidi Cid.*

00:00 3 Who's here for the Government?

00:00 4 MR. HAGGERTY: Good morning, your Honor. Tom
00:00 5 Haggerty on behalf of the United States.

00:00 6 THE COURT: Good morning.

00:00 7 And for the defense?

00:00 8 MS. MOSS: Good morning, your Honor. Margot Moss
00:00 9 on behalf of Heidi Cid, who is present by my side.

10 THE COURT: All right. Good morning.
11 Good morning, Ms. Cid.

00:00 12 THE DEFENDANT: Good morning, sir.

00:00 13 THE COURT: And it's my understanding she wishes
00:00 14 to enter a plea to each of the two cases; is that correct?

00:00 15 MS. MOSS: That is correct, your Honor.

00:00 16 THE COURT: All right. Ms. Cid, if you wouldn't
00:00 17 mind, would you please stand up, if you're able, and raise
00:00 18 your right to be sworn.

00:00 19 (Defendant duly sworn.)

00:00 20 THE COURT: Please have a seat and adjust the
00:00 21 microphone so you can speak into the microphone.

00:00 22 Please tell us your full name.

00:00 23 THE DEFENDANT: Heidi Cid.

00:00 24 THE COURT: Do you understand that you are now
00:00 25 under oath, and if you answer any of my questions falsely,

00:00 1 those answers could later be used against you in another
00:00 2 prosecution for perjury or making a false statement?

00:01 3 THE DEFENDANT: Yes, sir.

00:01 4 THE COURT: How old are you?

00:01 5 THE DEFENDANT: 55.

00:01 6 THE COURT: And how many years of schooling did
00:01 7 you complete, or what's the highest grade level you
00:01 8 finished?

00:01 9 THE DEFENDANT: 10th grade.

00:01 10 THE COURT: Are you able to read and write in
00:01 11 English?

00:01 12 THE DEFENDANT: Yes.

00:01 13 THE COURT: Have you ever been treated for any
00:01 14 mental illness?

00:01 15 THE DEFENDANT: No, no, sir.

00:01 16 THE COURT: Today in court are you under the
00:01 17 influence of any drugs, alcohol, narcotics, or medications?

00:01 18 THE DEFENDANT: No, sir.

00:01 19 THE COURT: Have you taken any drugs, alcohol,
00:01 20 narcotics, or medication in the past 48 hours?

00:01 21 THE DEFENDANT: No, sir.

00:01 22 THE COURT: Are you able to think clearly, and do
00:01 23 you understand what's happening in court this morning?

00:01 24 THE DEFENDANT: Yes sir.

00:01 25 THE COURT: Do you have the documents in front of

00:01 1 you that are entitled plea agreement and factual proper?

00:01 2 THE DEFENDANT: Yes, I do.

00:01 3 THE COURT: If you can take a look at each of
00:01 4 those documents, and on the last page of each of them
00:01 5 there are signature lines with your name typed.

00:01 6 Are those your two signatures above those
00:01 7 signature lines?

00:01 8 THE DEFENDANT: Yes, it is, sir.

00:01 9 THE COURT: Before you signed those documents,
00:01 10 did you read them carefully and fully discuss them with
00:02 11 your attorney?

00:02 12 THE DEFENDANT: Yes, I did.

00:02 13 THE COURT: Did you understand and agree with all
00:02 14 of the terms and conditions and facts that are in there?

00:02 15 THE DEFENDANT: Yes sir.

00:02 16 THE COURT: Is there anything in either the plea
00:02 17 agreement or the factual proffer that you do not
00:02 18 understand or do not agree with?

00:02 19 THE DEFENDANT: No, sir. I agree.

00:02 20 THE COURT: And prior to today, have you had a
00:02 21 chance to speak to your attorney about the two indictments
00:02 22 in the case, which are the formal charging documents?

00:02 23 THE DEFENDANT: Yes, sir.

00:02 24 THE COURT: And have you spoken to her about the
00:02 25 charges against you, about, in general, what type of

00:02 1 evidence the Government may have against you, and about
00:02 2 any possible defenses you may have in the case?

00:02 3 THE DEFENDANT: Yes, sir.

00:02 4 THE COURT: Have you also spoken to her about the
00:02 5 plea agreement and about the decision whether to plead
00:02 6 guilty or go to trial?

00:02 7 THE DEFENDANT: Yes, sir.

00:02 8 THE COURT: Are you fully satisfied with the
00:02 9 representation and advice that has been provided to you by
00:02 10 your attorney?

00:02 11 THE DEFENDANT: Yes, sir.

00:02 12 THE COURT: Is there anything concerning the
00:03 13 representation or advice with which you are not satisfied?

00:03 14 THE DEFENDANT: No, sir.

00:03 15 THE COURT: And do you understand that your
00:03 16 sentence is going to be calculated pursuant to the Federal
00:03 17 Sentencing Guidelines?

00:03 18 THE DEFENDANT: Yes, sir.

00:03 19 THE COURT: And the way the guidelines work is
00:03 20 that points are added or subtracted for a number of
00:03 21 different reasons. So, for example, the crimes to which
00:03 22 you are pleading guilty give a certain number of points.
00:03 23 If they are crimes involving money, the more money that is
00:03 24 either attempted to be gained by the defendant or lost by
00:03 25 the victim could cause more points to be added.

00:03 1 If several people commit a crime together, and
00:03 2 someone has a major role compared to other people, points
00:03 3 could be added. If someone has a minor role compared to
00:03 4 other people, points could be deducted. If you accept
00:03 5 responsibility. Points could be deducted. And there may
00:03 6 be other factors that the Court would consider that would
00:03 7 cause points to be added or subtracted. And at the end of
00:04 8 that calculation we come up with an advisory sentencing
00:04 9 guideline range.

00:04 10 Do you understand that in general that is how the
00:04 11 guidelines work?

00:04 12 THE DEFENDANT: Yes, sir. I understand.

00:04 13 THE COURT: Do you also understand once I
00:04 14 determine the advisory guideline range, I can sentence you
00:04 15 to somewhere within that range, but I can also vary or
00:04 16 depart and give a sentence that is greater than that, or I
00:04 17 can vary or depart and give a sentence that is less than
00:04 18 that?

00:04 19 THE DEFENDANT: Yes, sir.

00:04 20 THE COURT: And in your plea agreement, you and
00:04 21 your lawyer and the Government may have agreed to make
00:04 22 certain recommendations to me as to how I should calculate
00:04 23 your guideline score.

00:04 24 Do you understand that although I will, most
00:04 25 likely, go along with those recommendations, I am not

00:04 1 legally obligated to do so; and if I calculate your
00:04 2 guideline range in a different way than your plea
00:04 3 agreement asks me to, that does not give you the right to
00:04 4 withdraw your plea?

00:05 5 THE DEFENDANT: Yes, sir.

00:05 6 THE COURT: Do you also understand if your
00:05 7 attorney or anyone else has told you what they think your
00:05 8 ultimate sentence is going to be, that is just an
00:05 9 estimate. It's not binding on the Court, and it does not
00:05 10 give you the right to withdraw your plea if the estimates
00:05 11 are incorrect?

00:05 12 THE DEFENDANT: Yes, sir. I understand.

00:05 13 THE COURT: I'm going to go over the terms of
00:05 14 your plea agreement here in open court to make sure we all
00:05 15 have the same understanding.

00:05 16 Do you understand that you have agreed to plead
00:05 17 guilty to Count 1 of the case, which is 23-cr-20421, which
00:05 18 charges you with a conspiracy to commit wire fraud; and
00:05 19 you also agreed to plead guilty to Count 2 in the other
00:05 20 case, which is 23-cr-20422, which charges you with
00:05 21 aggravated identity theft, and the Government will dismiss
00:05 22 all of the remaining counts after your sentencing.

00:05 23 Do you understand those are the two crimes to
00:06 24 which you're pleading guilty?

00:06 25 THE DEFENDANT: Yes.

00:06 1 THE COURT: Do you understand the maximum penalty
00:06 2 you could receive as to Count 1 in the 20421 case is 20
00:06 3 years in prison. I may impose up to three years of
00:06 4 supervised release. I may impose a fine of up to
00:06 5 \$250,000.

00:06 6 In the other case ending in 20422, there is a
00:06 7 minimum sentence that I must impose of two years in
00:06 8 prison, that has to be consecutive to any other term of
00:06 9 imprisonment you receive in the other case. Following any
00:06 10 prison sentence in that case, you can receive up to one
00:06 11 year of supervised release, and I may impose a fine of up
00:06 12 \$250,000. And on each case I must impose a special
00:06 13 assessment of \$100, for a total of \$200 that has to be
00:06 14 paid at the time of your sentencing. And I may order
00:07 15 restitution, and I may order forfeiture.

00:07 16 Do you understand that those are the maximum and
00:07 17 minimum penalties that you are facing?

00:07 18 THE DEFENDANT: Yes, sir.

00:07 19 THE COURT: There is a recommendation that if you
00:07 20 truthfully accept responsibility your guideline range can
00:07 21 be reduced by up to three levels.

00:07 22 Do you understand?

00:07 23 THE DEFENDANT: Yes, sir.

00:07 24 THE COURT: All right. And your plea agreement
00:07 25 also requires that you cooperate with the U.S. Attorney's

00:07 1 Office.

00:07 2 Do you understand that?

00:07 3 THE DEFENDANT: Yes.

00:07 4 THE COURT: So what that means is that you have
00:07 5 to make yourself available to meet informally with either
00:07 6 the agents and/or the prosecutors. You have to appear at
00:07 7 any hearings, proceedings, or trials where your testimony
00:07 8 may be needed, and at all times you must tell the truth.

00:07 9 THE DEFENDANT: Yes, sir.

00:07 10 THE COURT: Do you understand the truth is not
00:07 11 what you think the Government may want you to say, and
00:07 12 it's not what you think any co-conspirators may want you
00:07 13 to say, it is what really happened?

00:07 14 THE DEFENDANT: Yes, sir.

00:08 15 THE COURT: And do you also understand, even if
00:08 16 you fully and truthfully cooperate, it is entirely and
00:08 17 solely up to the office of the United States Attorney to
00:08 18 evaluate your cooperation, and it is entirely up to that
00:08 19 office to decide whether it believes your cooperation has
00:08 20 been substantial enough, either to ask me to depart below
00:08 21 the sentencing guideline range and below that two-year
00:08 22 minimum mandatory at the time of your sentencing, or if
00:08 23 you cooperate after your sentencing, it is entirely up to
00:08 24 that office to decide whether or not to file a motion to
00:08 25 reduce your sentence based upon your cooperation. I

00:08 1 cannot make them do that, and you cannot make them do
00:08 2 that.

00:08 3 Do you understand that?

00:08 4 THE DEFENDANT: Yes, sir.

00:08 5 THE COURT: All right. Then there are some
00:08 6 recommendations to me as to how your guidelines should be
00:08 7 calculated. The base offense level would be a Level 7.
00:09 8 There would be a 20-level increase because the amount of
00:09 9 loss is more than 9.5 million but less than or equal to
00:09 10 \$25 million. There is a two-level increase because the
00:09 11 offense involves sophisticated means and you intentionally
00:09 12 engaged in or caused the conduct constituting
00:09 13 sophisticated means. There is a recommendation that you
00:09 14 not receive any either increase or decrease based upon
00:09 15 role in the offense. That makes a total offense level of
00:09 16 29.

00:09 17 If you have no prior records resulting in
00:09 18 criminal history points, you can have a two-level
00:09 19 reduction from that, and if you truthfully accept
00:09 20 responsibility, another three levels. That will be a
00:09 21 total offense level of 25, which would be 57 to 71 months,
00:10 22 plus the 24 months as to the other counts.

00:10 23 Do you understand that's the recommended
00:10 24 guideline calculation?

00:10 25 THE DEFENDANT: Yes, I do, sir.

00:10 1 THE COURT: And your agreement also requires that
00:10 2 you forfeit to the United States any moneys or properties
00:10 3 that were either used in the commission of the crime or
00:10 4 derived as a result of the crime. You have to identify
00:10 5 for the Government any moneys or properties that are
00:10 6 subject to forfeiture. If they are your moneys or
00:10 7 properties, you have to sign any documents and take any
00:10 8 actions to help the Government obtain ownership of those
00:10 9 moneys or properties. You're agreeing to the entry of a
00:10 10 forfeiture money judgment and an amount to be determined
00:10 11 at a future time, which represents the value of the
00:10 12 property that's subject to forfeiture. You're also
00:10 13 agreeing to directly -- or to forfeit directly forfeitable
00:11 14 property, which includes, but is not limited to, real
00:11 15 property at 5985 West 13th Avenue in Hialeah,
00:11 16 approximately, \$541,000 in U.S. currency that was seized
00:11 17 in January of 2021 and a stainless steel and a 18-carat
00:11 18 yellow gold Rolex watch.

00:11 19 Is that two different watches.

00:11 20 MR. HAGGERTY: It's one watch, your Honor.

00:11 21 It's --

00:11 22 THE COURT: It's stainless steel and gold. Okay,
00:11 23 one stainless steel and gold Rolex watch seized on January
00:11 24 12, 2021. You're also agreeing to the forfeiture as
00:11 25 substitute property of real property at 16225 Southwest

1 107th Court in Miami. You are agreeing that any
2 forfeiture is independent of and in addition to any other
3 assessment, fine, cost, restitution, or penalty. You're
4 agreeing to waive or give up any defenses you may have to
5 the forfeiture, including a claim that the forfeiture
6 constitutes an excessive fine or penalty under the Eighth
7 Amendment to the United States Constitution. You're
8 agreeing to waive any time limits for the initiation of
9 forfeiture proceedings, and you're agreeing to waive any
10 appeal of the forfeiture. And in furtherance of the
11 satisfaction of the forfeiture money judgment, you're
12 agreeing to submit a financial statement to the
13 U.S. Attorney's Office upon their request within 14 days
14 from the request.

15 You're agreeing to maintain any asset value in
16 excess of \$10,000 and not sell, hide, waste, encumber,
17 destroy, or otherwise devalue any asset without prior
18 approval of the United States. You're agreeing to provide
19 information about the transfer of any asset value in
20 excess of \$10,000 since the commencement of the offense
21 conduct and up until today's date, and you're agreeing to
22 notify the clerk and U.S. Attorney's Office of any change
23 of your name, residence, and mailing address or material
24 change in your economic circumstances.

25 And if you provide false or incomplete

1 information or make false statements or representations,
2 you could be subject to a separate criminal prosecution
3 and could also result in denial of a reduction for
4 acceptance of responsibility.

5 Do you understand all of that relating to
6 forfeiture?

7 THE DEFENDANT: Yes, sir. I understand.

8 THE COURT: Generally, a defendant in a criminal
9 case has the right to appeal many different aspects of her
10 sentencing, but under the terms of your plea agreement you
11 have agreed to waive or give up certain of your rights to
12 appeal. So if I impose a sentence that exceeds the
13 statutory maximum or if I vary or depart above the
14 sentencing guideline range or if the Government files an
15 appeal of your sentence, then you can appeal your
16 sentence.

17 Do you understand that under the terms of your
18 plea agreement if one of those three things does not
19 happen, you cannot appeal your sentence?

20 THE DEFENDANT: Yes, sir, I understand.

21 THE COURT: All right. And under your plea
22 agreement, you're also agreeing to waive or give up any
23 right to claim either that the statute to which you are
24 pleading guilty are unconstitutional and/or that you are
25 admitted conduct does not fall within the scope of

00:14 1 statutes of conviction.

00:14 2 Do you understand that?

00:14 3 THE DEFENDANT: Yes, I do.

00:14 4 THE COURT: Other than what is in this written
00:14 5 plea agreement, has anyone made any additional promises to
00:14 6 you in order to get you to plead guilty this morning?

00:14 7 THE DEFENDANT: No, sir.

00:14 8 THE COURT: Has anyone forced you or threatened
00:14 9 you or coerced you in anyway to get you to plead guilty?

00:14 10 THE DEFENDANT: No, sir.

00:14 11 THE COURT: Are you pleading to Count 1 in the
00:14 12 20421 case and Count 2 in the 20422 case because you are,
00:15 13 in fact, guilty of those two offenses?

00:15 14 THE DEFENDANT: Yes, I am, sir.

00:15 15 THE COURT: And do you understand if I accept
00:15 16 your plea of guilty, you will be adjudicated guilty of
00:15 17 felony offenses? If you are a United States citizen, you
00:15 18 could lose valuable civil rights, such as the right to
00:15 19 vote, the right to hold office, the right to serve on a
00:15 20 jury, and the right to possess suppose a firearm. If you
00:15 21 are not a United States citizen, you will be removed or
00:15 22 deported from the United States. You will not be allowed
00:15 23 to return to the United States. You will not be allowed
00:15 24 to later become a citizen of United States. And there are
00:15 25 other adverse consequences to your immigration status as

00:15 1 well.

00:15 2 Do you understand that?

00:15 3 THE DEFENDANT: Yes, sir.

00:15 4 THE COURT: You originally entered pleas of not
00:15 5 guilty to the charges in each of the two different
00:15 6 indictments, and I want you to understand that you have
00:16 7 the absolute right to continue to plead not guilty in each
00:16 8 of the cases. And if you did, you have the right to a
00:16 9 trial before a judge or jury in each case. In each of the
00:16 10 trials you have the right to assistance of your attorney
00:16 11 throughout the entire trial. You would be presumed to be
00:16 12 innocent, and Government would be required to prove your
00:16 13 guilt beyond a reasonable doubt in each of the trials.
00:16 14 You have the right to confront and cross-examine the
00:16 15 witnesses who testified against you, compel the attendance
00:16 16 of witnesses to testify on your behalf, compel the
00:16 17 production of documents and other physical evidence to
00:16 18 assist you in your defense. You have the right to testify
00:16 19 or not testify. And if you chose to not testify, your
00:16 20 silence could not be used against you, and you would still
00:16 21 be presumed to be innocent. And if you lost the trial in
00:16 22 either case, in both cases, you could appeal your
00:17 23 conviction to a higher court.

00:17 24 Do you understand that by pleading guilty this
00:17 25 morning there will be no trial in either case, and you're

1 giving up all the rights you would have had in those
2 cases?

3 THE DEFENDANT: Yes, I know and I understand,
4 sir.

5 THE COURT: And you said you agree that if these
6 cases had gone to trial, the Government would have been
7 able to prove the following facts beyond a reasonable
8 doubt: That the Coronavirus Aid, Relief, and Economic
9 Security Act, commonly known as CARES, was a federal law
10 that was designed to provide emergency financial
11 assistance to Americans who were suffering the economic
12 effects caused by the COVID-19 pandemic. One source of
13 relief under the Act was the authorization of forgivable
14 loans to small businesses through a program referred to as
15 the Paycheck Protection Program, or PPP. In order to
16 obtain a PPP loan, the business had to be operating on or
17 before February 15th, 2020, and to submit a PPP loan
18 application that had to be signed by an authorized
19 representative of the business.

20 The loan application required the representative
21 to acknowledge the rules and make certain affirmative
22 certifications as to the average monthly payroll expenses
23 and number the employees. It also had to submit
24 documentation such as Internal Revenue Service Forms 941
25 in support of the loan application. Beginning in May of

2020 through July of 2020 you agreed with Lazaro Verdecia Hernandez, Yadier Rodriguez Arteaga, and others to submit false and fraudulent PPP applications for others in exchange for a percentage of the resulting fraudulent loans. Pursuant to the conspiracy, you, at the direction of Lazaro Verdecia submitted approximately 147 false and fraudulent PPP loan applications. Approximately 64 of the false and fraudulent applications were approved, which caused the disbursement of over \$14.5 million to loan applicants and the defendants.

The co-conspirators whose companies received the fraudulently obtained funds paid 40 to 50 percent of the funds to you, Verdecia, and Arteaga by cash, checks, and wire transfers. You knew that the payments made to the three of you were payments for fraudulently obtaining the PPP loan applications. You submitted the applications, the false and fraudulent loan applications from your residence and business. And the other people, Mr. Verdecia and Arteaga and others recruited co-conspirators to provide you with their personal and business information in order to obtain the fraudulent PPP loans. You created false and fraudulent bank statements in IRS Form 941s and submitted the documents to Lender 1 and Lender 2 to falsely inflate each company's number of employees and payroll.

1 You and your co-defendants knew the loans
2 contained false and employee and payroll information and
3 forged documents and that the loans were fraudulently
4 obtained.

5 The loan application caused an interstate wire
6 from the Southern District of Florida to outside the state
7 of Florida. And from June of 2020 to September of 2020
8 you deposited add least \$201,000 of proceeds from the
9 fraudulently obtained loans into the accounts you owned
10 and controlled. As just one example relating to Trueba
11 Body Shop Corporation, Mr. Verdecia recruited George
12 Trueba Lopez to use his personal and business information
13 to file a false and fraudulent PPP loan application for
14 his company, Trueba Body Shop Corporation. Mr. Trueba
15 agreed to split a share of the proceeds of the loan.

16 In May of 2020 you submitted a PPP loan
17 application containing false information about the number
18 of employees and the monthly payroll of Trueba Body Shop.
19 You also submitted a forged bank statement and forged tax
20 documents. Later in May of 2020, Trueba Body Shop
21 received \$117,000 in fraudulently obtained PPP loans, and
22 the next day Mr. Trueba transferred \$46,800 to a business
23 checking account owned and controlled by Verdecia, and
24 each of Verdecia and Trueba knew the funds were
25 fraudulently obtained and were transferred to Verdecia as

1 a kickback.

2 On January 12, 2021 a search warrant was executed
3 on your residence. Under your bed was discovered over
4 \$540,000 in U.S. currency which constituted proceeds of
5 the PPP loan fraud and was given to you by Verdecia to
6 hold. Also was found a Rolex watch purchased using
7 proceeds of the fraud. There was also a green notebook
8 containing the names, addresses and Social Security
9 numbers and credit card information of several individuals
10 including victim SM, and the possession of the personal
11 identification information was independent of and
12 unrelated to the PPP fraud scheme. You did not have the
13 permission of SM to possess the personal identification
14 information. SM resides outside the state of Florida and
15 your possession of the information affected interstate
16 commerce.

17 Did you do those things, Ms. Cid?

18 THE DEFENDANT: Yes, sir.

19 THE COURT: And are all of the other facts in the
20 written factual proffer that you signed true and correct?

21 THE DEFENDANT: Yes, sir.

22 THE COURT: So how do you plead to Count 1 in
23 Case 20421 and Count 2 in Case 20422? Do you plead guilty
24 or do you plead not guilty?

25 THE DEFENDANT: I plead guilty, sir.

00:23 1 THE COURT: I find that the defendant is fully
00:24 2 competent and capable of entering an informed plea in each
00:24 3 case. I find that she is aware of the nature of the
00:24 4 charges and the consequences of the plea. I find the plea
00:24 5 is freely, knowingly, and voluntarily entered. I also
00:24 6 find a partial waiver of appeal as freely, knowingly, and
00:24 7 voluntarily entered. I further find the plea is supported
00:24 8 by an independent basis, in fact, which contains each of
00:24 9 the essential elements of the two offenses to which she is
00:24 10 pleading guilty. I'm going to accept her plea of guilty
00:24 11 and adjudicate her guilty of Count 1 in Case 23-cr-20421
00:24 12 in Count 2 in Case 23-20422.

00:24 13 I will order a presentence investigation report.

00:25 14 MS. MOSS: Your Honor, may we request a
00:25 15 sentencing in the later part of August or September?
00:25 16 Ms. Cid is presently cooperating with the Government.
00:25 17 There are two other co-defendants that we anticipate are
00:25 18 either going to go to trial or will take a plea by that
00:25 19 time hopefully.

00:25 20 THE COURT: Are they set for trial now?

00:25 21 MS. MOSS: I'm sorry?

00:25 22 THE COURT: Are they set for trial now?

00:25 23 MS. MOSS: They are currently set before your
00:25 24 Honor in June.

00:25 25 THE COURT: Okay. Does the Government have any

00:25 1 objections to that?

00:25 2 MR. HAGGERTY: No, your Honor.

00:25 3 THE COURT: All right. I will set sentencing for
00:25 4 Friday, September 6th at 9:00 a.m.

00:25 5 What's the Government's position as to the
00:25 6 release or nonrelease of Ms. Cid pending her sentencing?

00:26 7 MR. HAGGERTY: Your Honor, the Government
00:26 8 requests that she remain on the same conditions of bond
00:26 9 that she was previously ordered to at magistrate court.

00:26 10 THE COURT: All right.

00:26 11 Ms. Cid, I'm going to allow you to remain free on
00:26 12 bond under the same conditions of release that are in
00:26 13 effect at this time until your sentencing in September.

00:26 14 THE DEFENDANT: Okay, sir.

00:26 15 THE COURT: Anything further from the Government
00:26 16 or defendant this morning?

00:26 17 MR. HAGGERTY: No, your Honor.

00:26 18 MS. MOSS: No, your Honor.

00:26 19 THE COURT: Good luck to you. We'll see you back
00:26 20 in a few months.

21 THE DEFENDANT: Thank you.

00:26 22 THE COURT: Again, I apologize for making you
00:26 23 wait.

24 MS. MOSS: Not a problem.

00:26 25 THE COURT: All right. We'll be in recess.

00:26

1 Thank you.

2 (Proceedings concluded at 12:13 p.m.)

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C E R T I F I C A T E

I certify that the foregoing pages represent a true and correct transcript of the above-styled proceedings as reported on the date, time, and location listed.

I further certify that I am neither counsel for, related to, nor employed by any of the parties to the action in which this hearing was reported, and further that I am not financially nor otherwise interested in the outcome of the above-entitled matter.

DATE: 2/4/24 /s/Mary Ann Casale, RDR, FPR-C, CLR, CSR-IL
Official Court Reporter
United States District Court
Southern District of Florida
400 North Miami Avenue
Miami, Florida 33128
MaryAnn_Casale@flsd.uscourts.gov

APPENDIX G

1 UNITED STATES DISTRICT COURT
2 SOUTHERN DISTRICT OF FLORIDA

3 CASE NOS. 1:23-CR-20421-RNS-1
4 1:23-CR-20422-RNS-1

5 UNITED STATES OF AMERICA, Miami, Florida
6 Plaintiff, December 5, 2024

7 vs.

9:02 AM - 9:32 AM

8 HEIDI CID,

9 Defendant.

Pages 1 to 28

10 TRANSCRIPT OF SENTENCING AND MOTION FOR PRELIMINARY ORDER
11 HELD BEFORE THE HONORABLE ROBERT N. SCOLA, JR.
12 UNITED STATES DISTRICT JUDGE

13 FOR THE GOVERNMENT:

14 THOMAS HAGGERTY, AUSA
15 JOSHUA PASTEUR, AUSA
United States Attorney's Office

16 ON BEHALF OF THE DEFENDANT:

17 MARGOT MOSS, ESQ.
18 Markus/Moss PLLC

19 ALSO PRESENT: Estefania Vega, US Probation Department

20 LANCE W. STEINBEISSER, FCRR, RPR, FPR-C
21 Official Court Reporter
22 United States District Court
23 400 North Miami Avenue
Miami, Florida 33128
305.523.5633

24 Proceedings recorded by mechanical stenography; transcript
25 produced by computer-aided transcription.

1 (Call to the Order of the Court.)

2 THE COURT: All right. Our next matter is United
3 States of America versus Heidi Cid.

4 Who's here for the Government?

5 MR. HAGGERTY: Good morning, Your Honor. Tom
6 Haggerty and Josh Pasteur on behalf of the United States.

7 THE COURT: All right. Good morning.
8 For the defense?

9 MS. MOSS: Good morning, Your Honor. Margot Moss on
10 behalf of Heidi Cid, who is present before the Court.

11 THE COURT: All right. Good morning.
12 Good morning, Ms. Cid.

13 And who's here for probation?

14 THE PROBATION OFFICER: Good morning, Your Honor.
15 Estefania Vega on behalf of probation.

16 THE COURT: Good morning.

17 And Ms. Cid has two cases set for sentencing this
18 morning. Are both sides prepared to go forward with the
19 sentencing?

20 MR. HAGGERTY: Yes, Your Honor.

21 MS. MOSS: Yes, Your Honor.

22 THE COURT: And has each side received and reviewed
23 the presentence investigation report as well as the addendum
24 and the second addendum?

25 MR. HAGGERTY: Yes, Your Honor.

1 MS. MOSS: Yes, Your Honor.

2 THE COURT: All right. And, Ms. Cid, have you gone
3 over the report and the addenda with your attorney?

4 THE DEFENDANT: Yes.

5 THE COURT: All right. Does either side have any
6 objections to the report that still needs to be resolved by
7 the Court?

8 MR. HAGGERTY: None from the Government, Your Honor.

9 MS. MOSS: No, Your Honor.

10 THE COURT: All right. So since there are no
11 objections, I find the base offense level is a Level 7.
12 There's a 20-level increase because the amount of the loss:
13 more than \$9.5 million but not more than \$25 million.

14 There's a two-level increase because the offense
15 involved sophisticated means, and the defendant intentionally
16 engaged in the conduct constituting sophisticated means. That
17 gives an adjusted offense level of 29, minus two for
18 acceptance of responsibility, and an additional one for early
19 acceptance as a zero-point offender. She's also entitled to
20 an additional two-point reduction. So that gives a total
21 offense level of 24 in Case 23-CR-20421 and in Case 23-20422.
22 There's a mandatory two-year consecutive sentence.

23 So the guideline range is 51 to 63 months, plus the
24 24-month consecutive sentence, so the effective guideline
25 range is 75 to 87 months.

1 All right. So with that as the advisory guideline
2 range and in consideration of the 18, United States Code,
3 Section 3553 factors as well as your motion under 5K1.1 to
4 depart below the guidelines and below the minimum mandatory,
5 what is the Government's position as to an appropriate
6 sentence and why?

7 MR. HAGGERTY: One point of clarification, Your
8 Honor. The Government filed the motion --

9 THE COURT: Only in the 23-20421 case?

10 MR. HAGGERTY: Correct. So -- and also, I'd like to
11 make an amendment into the Government's 5K1.1. Rather than a
12 33 percent reduction, we would ask Your Honor to reduce it by
13 40 percent --

14 THE COURT: Okay.

15 MR. HAGGERTY: -- in that case.

16 So in 23-CR-20422, the Government -- it's a two-year
17 minimum mandatory. I won't go over the facts of the trial
18 since Your Honor presided over it. I will say that this was a
19 serious crime committed during a terrible time in this
20 country, and Ms. Cid should be punished for it. She
21 cooperated with the Government and she deserves credit for it.

22 THE COURT: And how much money did she personally
23 receive? I know that there's money in her house and there's
24 some question of what was hers versus the codefendant, but --

25 MR. HAGGERTY: In terms of being deposited into her

1 account -- well, for forfeiture purposes --

2 THE COURT: Not for forfeiture purposes. I want to
3 know what she got.

4 MR. HAGGERTY: Well, she had over \$550,000 that was
5 underneath her bed. There was a Rolex that was found, which
6 was forfeited pursuant to the plea agreement. There was
7 another \$50,000 that was wired to her account. That was the
8 money that she either physically possessed or constructively
9 controlled through deposits to her account.

10 But that's -- I understand that forfeiture --
11 believes the amount should be increased, but that's the money
12 that was for -- to respond to Your Honor's question.

13 THE COURT: Okay. All right. Thank you.

14 MS. MOSS: Can I clarify one thing, Your Honor?

15 THE COURT: Sure.

16 MS. MOSS: Of the \$50,000 that was wired to her
17 account from Felix Montalvo, the Government also knows that a
18 good portion of that money was paid to a real estate attorney
19 to pay off a house for Mr. Verdecia. So that is not money
20 that she --

21 THE COURT: Well, how much money did she personally
22 receive for her use? Not the cash that's in her house that
23 Mr. Verdecia -- what does she get out of this?

24 MS. MOSS: Your Honor, what I calculate is roughly
25 \$34,000.

1 THE COURT: Okay.

2 MS. MOSS: And I'm setting aside the \$551,000 that
3 was found under her bed, the Rolex watch that was given to her
4 that she never wore. I'm just saying money that she acquired
5 that she kept that she was able to use for herself.

6 THE COURT: Okay. What is the defense's position as
7 an appropriate sentence and why?

8 MS. MOSS: So let me start off, Your Honor, by saying
9 that we had fully expected that the Government was going to
10 file a 5K motion, and they did. We had fully expected that
11 they were also going to file a motion under 3553(e), which
12 would have allowed the Court to go below the two-year minimum
13 mandatory and not impose that.

14 It was contemplated by a plea agreement. Ms. Cid
15 testified at the trial both with regard to facts from the
16 20421 case, which was the PPP fraud case. She also testified
17 about the aggravated identity theft case because that was
18 admitted as 404(b) evidence against Mr. Verdecia. She was
19 charged in both cases by the same prosecutor on the same day.

20 And so I would say that you should take into
21 consideration maybe not under the 5K1 but under the 5K1 and
22 3553(a) factors. And what we would ask for is a 65 percent
23 reduction from her total sentence, which is the 75 months.
24 And so what we included in our sentencing memorandum is we are
25 asking for one year on the PPP fraud case, one year on the

1 aggravated identity theft case.

2 Now, I realize since that time the Government has
3 refused to file that 3553(e) motion, and so Your Honor is able
4 to fashion a sentence that would still arrive at that ultimate
5 result.

6 I don't want to extend this too long, Your Honor, but
7 I do want to point out that Your Honor did see her testify. I
8 believe that she was bluntly truthful, that she was honest.
9 The Government has said that she was truthful. She didn't
10 minimize. She didn't try to place blame on other people. She
11 didn't hold back. And this is a case where the other
12 defendants were saying she was the one that was solely to
13 blame, that it was all Ms. Cid, that it was Ms. Cid who was
14 just giving gifts to her younger boyfriend, which that was not
15 the case at all.

16 And so the Government needed her. They needed her to
17 be believed, they needed her to tell the truth, and she did
18 that. And I point out also, Your Honor -- and we've included
19 this in our memo -- that this was not an easy thing to do for
20 her. And in that way, she's unlike other cooperators because
21 she's testifying against someone that she had once loved and
22 that turned into someone who controlled her, manipulated her,
23 intimidated her, and that she was ultimately afraid of. So
24 this was a difficult thing for her to do, and we'd ask you to
25 take that into consideration.

1 Lastly, Your Honor, I would point out that there are
2 several people here for her. Nancy Garcia is present. Vivian
3 San Juan, Eduardo Alonso, Muri Martin. Her mother would have
4 liked to be here but unfortunately she does not have an ID, so
5 she could not get into the courthouse.

6 I would like to talk about Ms. Cid's role within her
7 family and how much her family relies on her. We wrote in our
8 sentencing memorandum about the tremendous role that she
9 plays. Her mother is elderly. Her mother doesn't drive.
10 Ms. Cid drives her everywhere. Her mother is unable to pay
11 rent for herself, so Ms. Cid helps her out with that. She
12 lives with Ms. Cid. She has a lot of health issues.

13 But I think the most important aspect of Heidi's role
14 within her family is what she does for her daughter. We wrote
15 about how her daughter is severely mentally ill, and she has
16 multiple crises where she is completely despondent, severely
17 depressed, sometimes suicidal, and she relies completely on
18 Ms. Cid.

19 And I know what the Court would say, that Ms. Cid
20 should have thought of that before committing these offenses,
21 and that's right. We're not saying she shouldn't be punished.
22 We're just saying that that's something the Court can take
23 into consideration in assessing a sentence and giving her a
24 downward variance.

25 Your Honor, Ms. Cid would also like to address the

1 Court.

2 THE COURT: All right. Ms. Cid, you have the right
3 to make a statement to me before I impose sentence. You don't
4 have to say anything, but if you would like to say something,
5 this is your opportunity.

6 THE DEFENDANT: I want to apologize to the Court, the
7 Government, and my family. I am very, very sorry for
8 everything I did. I have no one to blame but myself. I have
9 put my family in a bad situation because of what I did, and I
10 cannot forgive myself for that.

11 I hope I can make it up to them. Please know that I
12 am truly remorseful, and I will not appear before this Court
13 ever again. Thank you, Judge Scola, for listening to me
14 today.

15 THE COURT: All right. Thank you.

16 All right. The Court has considered the statements
17 of the parties, the presentence report, which contains the
18 advisory guidelines, as well as the statutory factors set
19 forth in 18, United States Code, Section 3553(a).

20 Having previously determined that the total offense
21 level for Case 23-CR-20421 is Level 24 with a criminal history
22 category 1, which is a guideline range of 51 to 63 months and
23 the fact that there's a 24-month sentence that must be
24 consecutive to a sentence I impose in the 23-20421 and her
25 other case which is 23-20422. So her effective guideline

1 range is 75 to 87 months. I am going to grant the
2 Government's motion under 5K1.1 to depart below the guidelines
3 in the 23-CR-20421 case.

4 And obviously, this is a very serious case. These
5 cases have caused a significant harm to our community, to our
6 Government. And I think it is important that a sentence be
7 imposed to promote respect for the law and to deter others who
8 are considering doing this.

9 I have to say that in my 29 years as a judge, I would
10 put Ms. Cid's testimony at or near the top of any cooperating
11 witness I've seen. She was very truthful. Her testimony was
12 complete and thorough. She didn't try to minimize her own
13 participation. I think more than any other thing that
14 happened in the trial, I think her testimony was what led to
15 the successful prosecution of the two codefendants,
16 particularly Mr. Verdecia, who was clearly the lead person in
17 this. She also put herself at some risk in cooperating while
18 Mr. Verdecia was out on bond in light of all the other things
19 that were going on.

20 So in light of all that, it's the judgment of the
21 Court that the defendant is committed to the Bureau of Prisons
22 to be imprisoned for 26 months and that consists of two months
23 on Count 1 in Case 23-20421 and 24 months in Case 23-20422 to
24 be served consecutively with each other.

25 It's further ordered that the defendant -- is there

1 an agreement on the amount of restitution?

2 MR. HAGGERTY: Ms. Moss --

3 THE COURT: Is there an agreement on the amount of
4 restitution?

5 MR. HAGGERTY: For restitution, I believe it's
6 14.565 --

7 THE COURT: -- 565.

8 MS. MOSS: That is correct, Your Honor. And it's
9 joint and several, of course.

10 THE COURT: So she's to pay restitution in the amount
11 of \$14,565,000 for which she will be jointly and severally
12 liable with her codefendants in this case and with her
13 co-conspirators in Case Numbers 21-20225-CR-GAYLES,
14 21-20251-CR-KING, 21-20264-CR-COOKE, 21-20276-CR-ALTONAGA,
15 21-20382-CR-WILLIAMS, 22-20368-CR-WILLIAMS,
16 22-202530-CR-SINGHAL and 23-20310-CR-SCOLA.

17 While she is incarcerated, if she's working a UNICOR
18 job, she will pay 50 percent of her wages towards her
19 financial obligations. If she is not working a UNICOR job,
20 she will pay a minimum of \$25 per quarter towards her
21 financial obligations.

22 Upon release from incarceration, she will pay
23 restitution at the rate of 10 percent of her monthly gross
24 earnings, unless the Court sets a different payment schedule
25 in the interest of justice.

1 Upon release from imprisonment, she will be placed on
2 supervised release of three years. That term consists of
3 three years as to Count 1 in the 23-20421 case and one year in
4 Case 23-20422. And those terms will be concurrent with each
5 other.

6 Within 72 hours of release from the custody of the
7 Bureau of Prisons, she will report in person to the probation
8 office in the district where she's released. While on
9 supervised release, in addition to the mandatory and standard
10 conditions of supervision that are set forth in Part F of the
11 presentence report, the defendant will also comply with the
12 following special conditions: financial disclosure
13 requirement, permissible search condition, no new debt
14 restriction, related concern restriction, and the unpaid
15 restitution fines or special assessment condition, each of
16 which are more specifically noted in Part F of the presentence
17 report.

18 The defendant must pay a special assessment of \$100
19 as to the two counts of conviction, for a total of \$200,
20 payable immediately.

21 So the total sentence is 26 months in prison, three
22 years supervised release, restitution in the amount of
23 \$14,565,000 for which she's jointly and severally liable, and
24 a \$200 special assessment.

25 Now that sentence has been imposed, does the

1 defendant or her counsel object to the Court's finding of
2 fact, the manner in which sentence was pronounced, or any of
3 the Court's sentencing rulings?

4 MS. MOSS: No, Your Honor.

5 THE COURT: All right. Ms. Cid, you have the right
6 to appeal the sentence that was imposed. However, any notice
7 of appeal must be filed within 14 days after entry of the
8 judgment. If you are unable to pay the cost of an appeal, you
9 may apply for leave to appeal in forma pauperis.

10 So what is happening with the Government's motion for
11 forfeiture?

12 MR. PASTEUR: Good morning, Your Honor. It's
13 opposed, so I can present to you why we believe the number
14 should be 6.554 -- or \$6,554,250, which is laid out in our
15 briefing. I know the defendant, in her sentencing memo,
16 provided additional documents as to why they do not believe
17 Honeycutt permits this forfeiture. As was explained earlier,
18 their focus is really on what Ms. Cid personally retained as
19 opposed to what she obtained, and those are two different
20 standards.

21 And their reliance on this what-she-retained standard
22 was expressly rejected by the Eleventh Circuit this July in
23 United States versus Young. This is really laid out in our
24 reply brief, but the Eleventh Circuit at that point said,
25 "It's what the defendants obtain."

1 And in her proffer, she admits that she jointly with
2 Verdecia and Arteaga obtained 40 to 50 percent of the
3 approximately \$14 million that was ultimately defrauded here.
4 And in Young, the Eleventh Circuit cites to two other Eleventh
5 Circuit cases, the United States versus Goldstein and United
6 States versus Cingari, both of which are cited in our
7 briefing.

8 In Goldstein, the Eleventh Circuit expressly held
9 that it's proper to impose forfeiture jointly where parties
10 jointly obtain the forfeiture. Similarly, in Cingari, it was
11 a husband and wife, and the Court said, "Look, as a couple,
12 they jointly obtained this property." And we, of course, know
13 that Ms. Cid was in a relationship. We heard earlier, again,
14 that she was in a romantic relationship with Verdecia for
15 several years. And this was, of course, not their first
16 go-around with fraud. This is their third of three fraud
17 schemes.

18 Ms. Cid also admits -- you know, she has the
19 sophisticated means enhancement, and Your Honor heard the
20 testimony at trial. She was a significant joint part of this
21 conspiracy. And really admitting that she jointly obtained
22 the money is for forfeiture purposes. It's really dispositive
23 based on the Eleventh Circuit precedent.

24 THE COURT: All right. What is the defense's
25 position?

1 MS. MOSS: The Eleventh Circuit precedent that
2 they're referring to does not apply here. Honeycutt is on all
3 fours. What Honeycutt says -- and that's a Supreme Court
4 case -- says that Ms. Cid can only receive forfeiture for the
5 money that she actually acquired, not money that went to
6 Lazaro Verdecia, not money that went to Yadier Arteaga
7 Rodriguez.

8 The cases that the prosecutor just cited --
9 Goldstein -- does not apply. This was a case which was a
10 pump-and-dump scheme between two individuals who were both
11 partners, who were both leaders, who were both the
12 masterminds, and the fraud proceeds were deposited into bank
13 accounts that both defendants had access to and control
14 over -- completely different from this case.

15 Cingari, again, a husband and wife. Both of the
16 spouses did everything in the case, and all the fraud proceeds
17 went into a family account that both defendants had access to
18 and control over. Those cases do not apply here.

19 The money in this case -- the bulk of the money went
20 to Lazaro Verdecia. A very small amount went to Heidi Cid.
21 And that's all that she can be held responsible for for
22 forfeiture. It just appalls me that after she has agreed to a
23 \$14 million restitution amount that they are now seeking to
24 impose \$6.5 million of forfeiture on top of that for money she
25 never benefitted from.

1 Your Honor, she cannot be held joint and severally
2 liable for that \$6.5 million. I would say in addition to
3 that, Your Honor -- and we wrote about this -- is that the
4 Government should not be able to take her home. She should
5 not be allowed -- they should not be allowed to forfeit her
6 home. This is a home that was bought with untainted money in
7 2019, before this PPP fraud ever happened.

8 This is a home that her father bought for his
9 daughter. This is a home where her mother lives and needs to
10 live. This is not just a piece of property. This is a home,
11 a safe haven, a roof, a shelter for a number of people. And
12 it used to be that we could work these things out with the
13 Government forfeiture section, that they wouldn't take
14 people's homes from over their heads.

15 Your Honor, we're saying they can't take the home in
16 this case, and they can only impose a money judgment for the
17 money that she actually acquired. Thank you.

18 MR. PASTEUR: Your Honor, if I may.

19 THE COURT: Yes.

20 MR. PASTEUR: Every single case I cited discusses
21 Honeycutt and distinguishes it and analyzes it. Honeycutt is
22 not a bar in this case. As the Eleventh Circuit says in
23 Young, "Honeycutt does not purport to address joint and
24 several forfeiture generally, but instead narrowly addressed
25 whether a defendant could be ordered to forfeit property that

1 his co-conspirator alone acquired." Again, the proffer, she
2 admits to jointly obtaining this property.

3 With respect to the home, I think counsel forgets
4 about 21, United States Code, Section 853(p), a substitute
5 forfeiture provision, and we have sought substitute asset
6 forfeiture in this case. And when substitute asset forfeiture
7 is authorized, the Eleventh Circuit has repeatedly held that
8 it is, one, mandatory and, two, it subjects the defendant's
9 every single asset to forfeiture.

10 And I'll also, as an aside, note that the defendant
11 agreed to forfeit the house in her plea agreement --

12 MS. MOSS: Up to the amount that was forfeitable.

13 MR. PASTEUR: More to the point, Your Honor, the
14 Government does always consider these types of things and will
15 enter into settlements where we would accept cash in lieu of
16 the property, but the property is still forfeited and then a
17 settlement would be entered into in appropriate situations.

18 Lastly, with respect to the forfeiture and
19 restitution, the Eleventh Circuit has held repeatedly both are
20 mandatory and do not offset one another. For example, the
21 United States versus Hernandez, "The district court was
22 required by law both to grant the forfeiture motion and order
23 full restitution, and it erred when it denied the Government's
24 forfeiture motion on the ground that it also ordered Hernandez
25 to pay restitution."

1 Similarly, the United States versus Joseph, "The
2 district court has no authority to offset a defendant's
3 restitution obligation by the value of forfeited property."

4 Also, Hoffman and Valle -- all three are cited in our
5 briefing. Both are mandatory and both must be ordered without
6 regards to the other. Having said that, Your Honor, the
7 United States, in certain circumstances, is able to apply for
8 restoration. We have no authority whether it is granted or
9 not. That is solely within the discretion of the MLARS
10 section up in DC. But this idea that they are never -- that
11 they can be offset or treated differently is just incorrect.
12 And in the appropriate circumstances, we will use forfeited
13 funds to pay restitution.

14 MS. MOSS: Can I just say one thing, Your Honor?

15 THE COURT: Sure.

16 MS. MOSS: And I'm sure Your Honor has decided
17 already, but I just want to say that Mr. Pasteur has never
18 spoken to me. The prosecutor that I have been dealing with up
19 until this final day is not here today. So Mr. Pasteur has
20 never tried to negotiate or reach a proper settlement on the
21 forfeiture in this case.

22 And for Mr. Pasteur to cite Young, which is a
23 completely different factual case, where all the money went to
24 one person -- to the leader of the case -- completely
25 different from this case. That's all I'm going to say, Your

1 Honor.

2 THE COURT: All right. Thank you.

3 All right. Having considered the written submissions
4 of the parties in addition to the argument today and the
5 relevant case law, I'm going to grant the Government's motion
6 for forfeiture and overrule the defense objection. I'm going
7 to order forfeiture of the \$6,554,250, and the Government will
8 submit a proposed order of forfeiture within three days, and
9 that will be incorporated by reference into the final
10 judgment.

11 MR. PASTEUR: Your Honor, if I may. We've submitted
12 an order. I can resubmit it, if you like.

13 THE COURT: Yeah, no, that was a couple months ago.
14 So it doesn't get lost, just get that to me today.

15 MR. PASTEUR: Absolutely, Your Honor.

16 THE COURT: Okay. All right. I'm going to allow the
17 defendant to voluntarily surrender to her designated
18 institution.

19 MS. MOSS: Your Honor --

20 THE COURT: Do you have any recommendation as to
21 where she wants to serve her sentence?

22 MS. MOSS: We would ask for a Florida facility, Your
23 Honor. I believe, unfortunately, there's only one female
24 facility now that would appropriately house her for her risk
25 level. So we would just ask for a Florida facility.

1 THE COURT: All right. I will recommend that she be
2 allowed to serve her sentence at a facility in Florida so that
3 she can be near her family.

4 MS. MOSS: Your Honor, we appreciate your willingness
5 to allow her to voluntarily surrender. I think the
6 Government's fine with that too. We would ask you to allow
7 her to surrender on February 10th, 2025.

8 THE COURT: It has to be a Tuesday, Wednesday, or
9 Thursday. Apparently, the Bureau of Prisons don't like people
10 surrendering on Monday or Friday.

11 MS. MOSS: February 11 is fine.

12 THE COURT: That's a Saturday.

13 MS. MOSS: Oh, it is?

14 THE COURT: Tuesday, Wednesday, or Thursday -- wait.
15 I'm in January. Hold on. February -- what date did you want?

16 MS. MOSS: 11th, please.

17 THE COURT: The 11th, okay.

18 All right. So she will surrender to her designated
19 institution on February 11, 2025, at noon. If for any reason
20 she has not received her designation by that time, she will
21 surrender to the US Marshal's Office on the sixth floor of
22 this building on the same date and time. And probation has
23 her United States passport. When she does surrender, to whom
24 do you want that returned?

25 MS. MOSS: To me, Your Honor.

1 THE COURT: All right. I'll order probation to
2 return her passport to Ms. Moss when you confirm she has in
3 fact surrendered.

4 Any other recommendations?

5 MS. MOSS: Your Honor, I just want to make sure that
6 the remaining counts are dismissed.

7 THE COURT: All right. Has the Government agreed to
8 dismiss any other counts?

9 MR. HAGGERTY: Yes, Your Honor.

10 THE COURT: All right. So in 23-20421, any remaining
11 counts as to Ms. Cid only will be dismissed.

12 THE COURTROOM DEPUTY: And the '22 case?

13 THE COURT: Are there additional counts in the other
14 case also?

15 MR. HAGGERTY: Yes, Your Honor.

16 THE COURT: And what count did she plead to in that?

17 MR. HAGGERTY: She pled to Count 2.

18 THE COURT: All right. So all other counts other
19 than Count 2 in the 23-20422 case will be dismissed.

20 All right. Good luck to you, Ms. Cid.

21 MS. MOSS: Your Honor, just for the record, we do
22 object to the forfeiture order.

23 THE COURT: Okay. Thank you.

24 (Proceedings were concluded at 9:32 AM.)
25

1 CERTIFICATE OF REPORTER

2 I certify that the foregoing is a correct
3 transcription of the record of proceedings in the
4 above-entitled matter prepared from my stenotype notes.

5 DATE: 12th of January, 2025 /s/Lance W. Steinbeisser
6 Lance W. Steinbeisser,
7 FCRR, RPR, FPR-C
8 Official Court Reporter
9 United States District Court
10 Southern District of Florida
11 Miami, Florida
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