APPENDIX A

UNITED STATES DISTRICT COURT

District of Guam

UNITED STATES OF AMERICA
v.
LUELLA RICHELLE ABAT JAO

JUDGMENT IN A CRIMINAL CASE

Case Number: CR-23-00031-001

USM Number: 92933-510

JOSEPH RAZZANO, Retained Counsel
Defendant's Attorney

THE DEFENDANT:

☑ pleaded guilty to count(s) Indictment

☐ pleaded nolo contendere to count(s) ______
which was accepted by the court.

☐ was found guilty on count(s) ______
after a plea of not guilty.

The defendant is adjudicated guilty of these offenses:

Title & Section	Nature of Offense	Offense Ended	Count
18 U.S.C. §§ 1028(a)(7) and 1028(f)	Conspiracy to Use Means of Identification in Furtherance of Fraud	04/2019	1

The defendant is sentenced as provided in pages 2 through 7 of this judgment. The sentence is imposed pursuant to the Sentencing Reform Act of 1984.

☐ The defendant has been found not guilty on count(s) ______

☐ Count(s) ______ ☐ is ☐ are dismissed on the motion of the United States.

It is ordered that the defendant must notify the United States attorney for this district within 30 days of any change of name, residence, or mailing address until all fines, restitution, costs, and special assessments imposed by this judgment are fully paid. If ordered to pay restitution, the defendant must notify the court and United States attorney of material changes in economic circumstances.

9/19/2024
Date of Imposition of Judgment

Signature of Judge

RAMONA V. MANGLONA, Designated Judge
Name and Title of Judge

9/20/2024
Date

DEFENDANT: LUELLA RICHELLE ABAT JAO
CASE NUMBER: CR-23-00031-001

IMPRISONMENT

The defendant is hereby committed to the custody of the Federal Bureau of Prisons to be imprisoned for a total term of:

24 months with credit for time served.

☐ The court makes the following recommendations to the Bureau of Prisons:

☐ The defendant is remanded to the custody of the United States Marshal.

☐ The defendant shall surrender to the United States Marshal for this district:

- ☐ at ______________ ☐ a.m. ☐ p.m. on ______________ .
- ☐ as notified by the United States Marshal.

☑ The defendant shall surrender for service of sentence at the institution designated by the Bureau of Prisons:

- ☐ before 2 p.m. on ______________ .
- ☑ as notified by the United States Marshal.
- ☐ as notified by the Probation or Pretrial Services Office.

RETURN

I have executed this judgment as follows:

Defendant delivered on ______________ to ______________

at ______________ , with a certified copy of this judgment.

____
UNITED STATES MARSHAL

By ______________
DEPUTY UNITED STATES MARSHAL

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SUPERVISED RELEASE

Upon release from imprisonment, you will be on supervised release for a term of:

Three years.

MANDATORY CONDITIONS

1. You must not commit another federal, state or local crime.
2. You must not unlawfully possess a controlled substance.
3. You must refrain from any unlawful use of a controlled substance. You must submit to one drug test within 15 days of release from imprisonment and at least two periodic drug tests thereafter, as determined by the court.
   ☑ The above drug testing condition is suspended, based on the court's determination that you pose a low risk of future substance abuse. *(check if applicable)*
4. ☑ You must make restitution in accordance with 18 U.S.C. §§ 3663 and 3663A or any other statute authorizing a sentence of restitution. *(check if applicable)*
5. ☑ You must cooperate in the collection of DNA as directed by the probation officer. *(check if applicable)*
6. ☐ You must comply with the requirements of the Sex Offender Registration and Notification Act (34 U.S.C. § 20901, *et seq.*) as directed by the probation officer, the Bureau of Prisons, or any state sex offender registration agency in the location where you reside, work, are a student, or were convicted of a qualifying offense. *(check if applicable)*
7. ☐ You must participate in an approved program for domestic violence. *(check if applicable)*

You must comply with the standard conditions that have been adopted by this court as well as with any other conditions on the attached page.

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STANDARD CONDITIONS OF SUPERVISION

As part of your supervised release, you must comply with the following standard conditions of supervision. These conditions are imposed because they establish the basic expectations for your behavior while on supervision and identify the minimum tools needed by probation officers to keep informed, report to the court about, and bring about improvements in your conduct and condition.

1. You must report to the probation office in the federal judicial district where you are authorized to reside within 72 hours of your release from imprisonment, unless the probation officer instructs you to report to a different probation office or within a different time frame.
2. After initially reporting to the probation office, you will receive instructions from the court or the probation officer about how and when you must report to the probation officer, and you must report to the probation officer as instructed.
3. You must not knowingly leave the federal judicial district where you are authorized to reside without first getting permission from the court or the probation officer.
4. You must answer truthfully the questions asked by your probation officer.
5. You must live at a place approved by the probation officer. If you plan to change where you live or anything about your living arrangements (such as the people you live with), you must notify the probation officer at least 10 days before the change. If notifying the probation officer in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
6. You must allow the probation officer to visit you at any time at your home or elsewhere, and you must permit the probation officer to take any items prohibited by the conditions of your supervision that he or she observes in plain view.
7. You must work full time (at least 30 hours per week) at a lawful type of employment, unless the probation officer excuses you from doing so. If you do not have full-time employment you must try to find full-time employment, unless the probation officer excuses you from doing so. If you plan to change where you work or anything about your work (such as your position or your job responsibilities), you must notify the probation officer at least 10 days before the change. If notifying the probation officer at least 10 days in advance is not possible due to unanticipated circumstances, you must notify the probation officer within 72 hours of becoming aware of a change or expected change.
8. You must not communicate or interact with someone you know is engaged in criminal activity. If you know someone has been convicted of a felony, you must not knowingly communicate or interact with that person without first getting the permission of the probation officer.
9. If you are arrested or questioned by a law enforcement officer, you must notify the probation officer within 72 hours.
10. You must not own, possess, or have access to a firearm, ammunition, destructive device, or dangerous weapon (i.e., anything that was designed, or was modified for, the specific purpose of causing bodily injury or death to another person such as nunchakus or tasers).
11. You must not act or make any agreement with a law enforcement agency to act as a confidential human source or informant without first getting the permission of the court.
12. If the probation officer determines that you pose a risk to another person (including an organization), the probation officer may require you to notify the person about the risk and you must comply with that instruction. The probation officer may contact the person and confirm that you have notified the person about the risk.
13. You must follow the instructions of the probation officer related to the conditions of supervision.

U.S. Probation Office Use Only

A U.S. probation officer has instructed me on the conditions specified by the court and has provided me with a written copy of this judgment containing these conditions. For further information regarding these conditions, see *Overview of Probation and Supervised Release Conditions*, available at: www.uscourts.gov.

Defendant's Signature ____________________ Date ____________

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SPECIAL CONDITIONS OF SUPERVISION

1. You must perform 80 hours of community service in lieu of a fine and at the direction of the U.S. Probation Office, which shall be suspended if you are gainfully employed full-time.

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CRIMINAL MONETARY PENALTIES

The defendant must pay the total criminal monetary penalties under the schedule of payments on Sheet 6.

	Assessment	Restitution	Fine	AVAA Assessment*	JVTA Assessment**
TOTALS	$ 100.00	$	$	$	$

☑ The determination of restitution is deferred until 10/21/2024 . An *Amended Judgment in a Criminal Case (AO 245C)* will be entered after such determination.

☐ The defendant must make restitution (including community restitution) to the following payees in the amount listed below.

If the defendant makes a partial payment, each payee shall receive an approximately proportioned payment, unless specified otherwise in the priority order or percentage payment column below. However, pursuant to 18 U.S.C. § 3664(i), all nonfederal victims must be paid before the United States is paid.

Name of Payee	Total Loss***	Restitution Ordered	Priority or Percentage
TOTALS	$ 0.00	$ 0.00	

☐ Restitution amount ordered pursuant to plea agreement $ ____________

☐ The defendant must pay interest on restitution and a fine of more than $2,500, unless the restitution or fine is paid in full before the fifteenth day after the date of the judgment, pursuant to 18 U.S.C. § 3612(f). All of the payment options on Sheet 6 may be subject to penalties for delinquency and default, pursuant to 18 U.S.C. § 3612(g).

☐ The court determined that the defendant does not have the ability to pay interest and it is ordered that:

☐ the interest requirement is waived for the ☐ fine ☐ restitution.

☐ the interest requirement for the ☐ fine ☐ restitution is modified as follows:

* Amy, Vicky, and Andy Child Pornography Victim Assistance Act of 2018, Pub. L. No. 115-299.
** Justice for Victims of Trafficking Act of 2015, Pub. L. No. 114-22.
*** Findings for the total amount of losses are required under Chapters 109A, 110, 110A, and 113A of Title 18 for offenses committed on or after September 13, 1994, but before April 23, 1996.

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SCHEDULE OF PAYMENTS

Having assessed the defendant's ability to pay, payment of the total criminal monetary penalties is due as follows:

A ☑ Lump sum payment of $ 100.00 due immediately, balance due

☐ not later than ____________, or
☐ in accordance with ☐ C, ☐ D, ☐ E, or ☐ F below; or

B ☐ Payment to begin immediately (may be combined with ☐ C, ☐ D, or ☐ F below); or

C ☐ Payment in equal ________ *(e.g., weekly, monthly, quarterly)* installments of $ ________ over a period of ________ *(e.g., months or years)*, to commence ________ *(e.g., 30 or 60 days)* after the date of this judgment; or

D ☐ Payment in equal ________ *(e.g., weekly, monthly, quarterly)* installments of $ ________ over a period of ________ *(e.g., months or years)*, to commence ________ *(e.g., 30 or 60 days)* after release from imprisonment to a term of supervision; or

E ☐ Payment during the term of supervised release will commence within ________ *(e.g., 30 or 60 days)* after release from imprisonment. The court will set the payment plan based on an assessment of the defendant's ability to pay at that time; or

F ☐ Special instructions regarding the payment of criminal monetary penalties:

Unless the court has expressly ordered otherwise, if this judgment imposes imprisonment, payment of criminal monetary penalties is due during the period of imprisonment. All criminal monetary penalties, except those payments made through the Federal Bureau of Prisons' Inmate Financial Responsibility Program, are made to the clerk of the court.

The defendant shall receive credit for all payments previously made toward any criminal monetary penalties imposed.

☐ Joint and Several

Case Number Defendant and Co-Defendant Names *(including defendant number)*	Total Amount	Joint and Several Amount	Corresponding Payee, if appropriate

☐ The defendant shall pay the cost of prosecution.

☐ The defendant shall pay the following court cost(s):

☐ The defendant shall forfeit the defendant's interest in the following property to the United States:

Payments shall be applied in the following order: (1) assessment, (2) restitution principal, (3) restitution interest, (4) AVAA assessment, (5) fine principal, (6) fine interest, (7) community restitution, (8) JVTA assessment, (9) penalties, and (10) costs, including cost of prosecution and court costs.

APPENDIX B

NOT FOR PUBLICATION

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

APR 2 2026

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

UNITED STATES OF AMERICA, Plaintiff - Appellee, v. JOSHUA HANS ABAT JAO, Defendant - Appellant.	No. 24-6006 D.C. No. 1:23-cr-00031-RVM-2 MEMORANDUM*
UNITED STATES OF AMERICA, Plaintiff - Appellee, v. JOSHUA HANS ABAT JAO, Defendant - Appellant.	No. 24-6747 D.C. No. 1:23-cr-00031-RVM-2

* This disposition is not appropriate for publication and is not precedent except as provided by Ninth Circuit Rule 36-3.

UNITED STATES OF AMERICA, Plaintiff - Appellee, v. LUELLA RICHELLE ABAT JAO, Defendant - Appellant.	No. 24-6010 D.C. No. 1:23-cr-00031-RVM-1
UNITED STATES OF AMERICA, Plaintiff - Appellee, v. LUELLA RICHELLE ABAT JAO, Defendant - Appellant.	No. 24-6734 D.C. No. 1:23-cr-00031-1
UNITED STATES OF AMERICA, Plaintiff - Appellee, v. SAORI OKI JAO, Defendant - Appellant.	No. 24-6048 D.C. No. 1:23-cr-00031-RVM-3

UNITED STATES OF AMERICA, Plaintiff - Appellee, v. SAORI OKI JAO, Defendant - Appellant.	No. 24-6749 D.C. No. 1:23-cr-00031-RVM-3

Appeal from the District Court of Guam
Ramona V. Manglona, Chief District Judge, Presiding

Argued and Submitted February 11, 2026
Honolulu, Hawaii

Before: BYBEE, R. NELSON, and FORREST, Circuit Judges.

Codefendants-Appellants Luella, Joshua, and Saori Jao conspired to steal money from Luella and Saori's employer over several years using fraudulent documents to collect unearned commissions. All three pled guilty knowing that their Sentencing Guidelines ranges would depend on the calculation of loss. *See* U.S. Sent'g Guidelines Manual § 2B1.1, U.S. Sent'g Comm'n 2023 (U.S.S.G.). Despite the Government stipulating to a loss amount under $40,000 in the plea agreements, the district court—based on information contained in presentence investigation reports (PSRs), provided in discovery, and gleaned through witness testimony—determined that the loss was nearly $240,000. It relied on this figure to calculate the

Guidelines ranges and sentence the Jaos accordingly.[1] The district court also imposed restitution for each defendant equal to his or her loss amount. The Jaos appeal their sentences, orders for restitution, and denial of their motion to disqualify the district judge.[2] We have jurisdiction under 28 U.S.C. § 1291 and affirm.

We review the constitutionality of a sentence and the legality of a restitution order de novo. *United States v. Barlow*, 83 F.4th 773, 779 (9th Cir. 2023); *United States v. Kaplan*, 839 F.3d 795, 800 (9th Cir. 2016). We review for clear error the district court's "factual findings with respect to monetary loss to victims" and factual findings underlying a restitution order. *United States v. Bright*, 353 F.3d 1114, 1118 (9th Cir. 2004); *Kaplan*, 839 F.3d at 800. And "a district court's application of the Sentencing Guidelines to the facts of a given case should be reviewed for abuse of discretion." *United States v. Gasca-Ruiz*, 852 F.3d 1167, 1170 (9th Cir. 2017) (en banc). We review the district court's denial of a motion to disqualify for abuse of discretion. *See United States v. Mikhel*, 889 F.3d 1003, 1025 (9th Cir. 2018).

[1] Saori Jao entered the scheme at a later date and was held responsible for a proportionately lesser amount.

[2] At oral argument, counsel informed the court that Saori Jao "has finished serving her sentence and has been deported to her home nation of Japan," so "solely the restitution issue . . . remains outstanding as to her." United States Court of Appeals for the Ninth Circuit, *24-6006 USA v. Jao*, (YouTube, Feb. 11, 2026), https://www.youtube.com/watch?v=d-6zkbZmpWk [https://perma.cc/N2YM-2BNM]. We therefore do not consider her arguments regarding sentencing or disqualification.

1. The district court did not err when it called and questioned witnesses at sentencing to resolve objections to the PSR and ascertain the proper loss amount. "No limitation shall be placed on the information . . . [that] a court of the United States may receive and consider for the purpose of imposing an appropriate sentence." 18 U.S.C. § 3661. District courts have discretion to call and question witnesses at sentencing hearings so long as they remain impartial and do not distort the evidence. *United States v. Alfaro*, 336 F.3d 876, 883–84 (9th Cir. 2003). In fact, the "preferable procedure" in this Circuit is for district courts to "conduct the questioning themselves where they feel it necessary to receive testimony in support of a sentence different from the one the prosecutor has agreed to recommend." *United States v. Allen*, 434 F.3d 1166, 1176 (9th Cir. 2006). That is what the district court did here, and nothing in the record suggests that the court took on the prosecution's role, abandoned neutrality, or prejudged any issue.

2. The district court did not err by failing to provide notice to the parties, ahead of the first sentencing hearing, that it had questions about the loss amount and intended to inquire about that issue. "Due process always requires, at a minimum, notice and an opportunity to respond." *United States v. Raya-Vaca*, 771 F.3d 1195, 1204 (9th Cir. 2014), *abrogated on other grounds by Dep't of Homeland Sec. v. Thuraissigiam*, 591 U.S. 103 (2020). Here, the Jaos' plea agreements informed them that the court was "under no obligation to accept any recommendations made by the

United States and/or by the Defendant[s]," would "obtain an independent report and sentencing recommendation from the U.S. Probation Office," and could "in its discretion, impose any sentence it deems appropriate up to the statutory maximums." Further, the court granted a continuance and provided additional time for counsel to make objections to the amended PSRs that included the higher loss calculations. The district court did not violate Appellants' due process rights.

3. The record supports the district court's factual findings on loss and restitution, and the district court did not abuse its discretion in relying on the evidence presented through the Jaos' plea agreements, the PSRs, and witness testimony. The district court "need not make its loss calculation with absolute precision; rather, it need only make a reasonable estimate of the loss based on the available information." *United States v. Zolp*, 479 F.3d 715, 719 (9th Cir. 2007). "In allowing estimates of monetary loss, the Guidelines note expressly the difficulty of calculating monetary loss accurately." *United States v. Showalter*, 569 F.3d 1150, 1160 (9th Cir. 2009); *see* U.S.S.G § 2B1.1, cmt. n.3(C). Likewise, a restitution order need only be supported by a preponderance of the evidence, *United States v. Tsosie*, 639 F.3d 1213, 1222 (9th Cir. 2011), and district courts have "broad discretion in the kind and amount of evidence required to order restitution," *United States v. Zink*, 107 F.3d 716, 719 (9th Cir. 1997) (cleaned up).

The district court's findings on loss and restitution satisfied the standards of proof and precision required. The Jaos admitted in their plea agreements to the facts establishing their fraudulent commission scheme. And the PSRs contained a chart listing over $225,000 worth of fraudulent, forged signature commissions, complete with dates, names of forged signatures, and payment amounts. No defendant has identified here or before the district court even one transaction that is factually incorrect or wrongly attributed to their conspiracy. The probation officer's and victim's testimonies established the veracity of the forged signature chart and directly supported the district court's higher loss and restitution calculations. Finally, the district court independently located information that corroborated the forged signature chart, supported the victim's testimony, and discredited many of the Jaos' claims.

Because the district court's findings were neither "illogical" nor "without support in inferences that may be drawn from the facts in the record," we affirm the district court's loss calculation and restitution orders. *United States v. Pineda-Doval*, 692 F.3d 942, 944 (9th Cir. 2012) (cleaned up); *Gasca-Ruiz*, 852 F.3d at 1175.

4. The district court did not err in denying the Jaos' motion to disqualify the district judge based on the sentencing proceedings. A judge should participate in an assigned case unless "a reasonable person with knowledge of all the facts would conclude that the judge's impartiality might reasonably be questioned." *Clemens v.*

United States Dist. Ct. for Cent. Dist. of California, 428 F.3d 1175, 1178 (9th Cir. 2005) (cleaned up); 28 U.S.C § 455(a). The extrajudicial-source doctrine "generally requires as the basis for recusal something other than rulings, opinions formed or statements made by the judge during the course of" the proceedings. *United States v. Holland*, 519 F.3d 909, 913–14 (9th Cir. 2008) (citing *Liteky v. United States*, 510 U.S. 540, 554–56 (1994)). The Jaos do not allege any specific extrajudicial conduct or information that would create the appearance of impropriety or partiality.

Regarding judicial conduct during the proceedings, Judge Manglona was thorough, thoughtful, and impartial. A district court does not act, or appear to act, improperly at a sentencing hearing by calling and examining witnesses. *Alfaro*, 336 F.3d at 883–84. Because Judge Manglona's careful approach throughout sentencing was laudable, not prejudicial or indicative of bias, we affirm her denial of the motion to disqualify.[3]

AFFIRMED.

[3] Defendant Luella Jao's motion for judicial notice of an unrelated hearing transcript (Case No. 24-6010, Dkt. 14) is hereby granted. It does not affect our disposition.

APPENDIX C

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

FILED

MAY 11 2026

MOLLY C. DWYER, CLERK
U.S. COURT OF APPEALS

UNITED STATES OF AMERICA, Plaintiff - Appellee, v. LUELLA RICHELLE ABAT JAO, Defendant - Appellant.	No. 24-6010 D.C. No. 1:23-cr-00031-RVM-1 District Court of Guam, Agana ORDER
UNITED STATES OF AMERICA, Plaintiff - Appellee, v. LUELLA RICHELLE ABAT JAO, Defendant - Appellant.	No. 24-6734 D.C. No. 1:23-cr-00031-1 District Court of Guam, Agana

Before: BYBEE, R. NELSON, and FORREST, Circuit Judges.

The panel unanimously votes to **DENY** the petition for rehearing. Judges R. Nelson and Forrest vote to **DENY** the petition for rehearing en banc, and Judge Bybee so recommends. The full court has been advised of the petition for rehearing en banc and no judge has requested a vote on whether to rehear the matter en banc. Fed. R. App. P. 40.

The petition for panel rehearing and the petition for rehearing en banc are denied.