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| **Case** | **Conviction** | **Guideline Amount** | **Guideline Range** | **Sentence** |
| ***Christian Milton***, AIG, Vice President (D. Conn. 2009) | Convicted at trial of various counts of fraud. |  | **LIFE imprisonment** | **48 months**1 |
| ***Ronald Ferguson***, CEO, General  Reinsurance Corp. (D. Conn. 2008) | Convicted at trial of conspiracy, securities fraud, false statements to SEC, and mail fraud. | **$544 million** | **LIFE imprisonment** | **24 months**2 |
| ***Travis Correll***, (N.D. Ga. 2008) | Pled guilty to wire fraud (related to Ponzi scheme). | **$29 million** (ordered in restitution) | **188-235 months** | **108 months**3  (Mr. Correll was initially sentenced to 144 months. He later received a further reduction, under Rule 35,  based on his  cooperation). |
| ***Robert Cole*,** Sales Rep.,  Diebold (N.D. Ohio 2008) | Pled guilty to securities fraud. | **$509,000** | **30-37 months** | **12 months and 1 day4** |
| ***William Ledee***,  Founder of fictitious insurance company (N.D. Ga. 2007) | Pled guilty to making false financial statements, engaging in business of insurance as a convicted felon, mail fraud, conspiracy to commit money laundering, etc. | **$21.6 million** (ordered in restitution) | The PSR indicated a total offense level of 51, and criminal history category II, resulting in a guideline range of **LIFE**.5 | **70 months**  (Judge varied  below C  agreement’s  sentence cap of 7.5 years)5 |
| ***John Whittier***,  Manager, Wood River Partners (S.D.N.Y. 2007) | Pled guilty to securities fraud, failure to disclose ownership in excess of 5% of publicly traded security, and failure to disclose ownership in excess of 10% of publicly traded security. | **$88 million** (ordered in restitution) | **188-235 months** | **36 months**6 |
| ***Paul Humphreys***, CFO, Safety-Kleen (S.D.N.Y. 2007) | Pled guilty to securities fraud *and* conspiracy (to commit securities fraud, file false reports with SEC, falsify books and records, make false statements to auditors, and commit bank fraud). | **More than $80 million** | **70-87 months** | **70 months**7 |

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| ***Hector Orlansky***, President, E.S.  Bankest (S.D. Fla. 2007) | Convicted at trial of conspiracy to commit bank fraud and wire fraud, bank fraud, making false  statements, wire fraud, conspiracy to commit money laundering, and money laundering. | **$164.5 million** (ordered in restitution) | **262-327 months** | **240 months**8 |
| ***Richard Adelson***,  CEO & President, Impath (S.D.N.Y. 2006) | Convicted at trial of conspiracy, securities fraud, and filing false reports with SEC. | **$50 - $100 million** (court ordered  restitution of $50 million) | Guidelines called  f o r **l i f e**  **imprisonment**; however, statutory maximum was **85 years**. | **42 months**9 |
| ***Jamie Olis***,  Tax Lawyer,  Dynegy (S.D. Tex. 2006) | Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, (2) securities fraud, (3) mail fraud, and (4) wire fraud. | **$79 million** | **151 -181 months** | **72 months**10 |
| ***Walter A. Forbes***, Chairman, Cendant Corporation  (D. Conn. 2007) | Convicted at trial of conspiracy and making false statements to the SEC. | **$3.275 billion** (ordered in restitution) | **151-181 months**  (The advisory range was this low because the 1997 Guidelines were used.  The 2006 Guidelines would have instead called for life imprisonment,  limited only by a  statutory cap of 300  months.) | **151 months11** |
| ***E. Kirk Shelton,*** Vice Chairman, Cendant Corporation  (D. Conn. 2005) | Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, and false statements to SEC, (2) mail fraud, (3) wire fraud, (4) false statements to SEC, (5) securities fraud. | **$3.275 billion** (ordered in restitution) | **151-181 months**  (See explanation  above regarding use of 1997 Guidelines) | **120 months**12 |
| ***Bernard Ebbers***, CEO, WorldCom (S.D.N.Y. 2005) | Convicted at trial of conspiracy, securities fraud, making false filings with the SEC. | **Over $1 billion** | **360 months to life** | **300 months**13 |
| ***Sanjay Kumar***, CEO, Computer Associates Int’l  (E.D.N.Y. 2006) | Pled guilty to conspiracy to commit securities fraud and wire fraud, securities fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice, and false statements. | **$2.2 billion**  (according to  Governm ent’s S e n ten c i n g Memorandum) | **LIFE imprisonment** u n d e r 2 0 0 5 Guidelines **188 to 235** u n d e r 1 9 9 8 Guidelines  (Unclear how District  Court resolved dispute over which version should apply.) | **144 months**14 |
| ***Stephen Richards***, Sr. Vice President, Computer Associates (E.D.N.Y. 2006) | Pled guilty to conspiracy to commit securities fraud and wire fraud, securities fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice, and perjury. | **$2.2 billion**  (according to  Government’s Sentencing Memorandum) | **LIFE imprisonment** u n d e r 2 0 0 5 Guidelines **151 to 188** u n d e r 1 9 9 8 Guidelines  (Unclear how District  Court resolved dispute over which version should apply.) | **84 months**15 |

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| ***Mehdi Gabayzadeh***, CEO, American  Tissue (E.D.N.Y. 2006) | Convicted at trial of conspiracy to commit securities fraud, conspiracy to commit bank fraud, bank fraud, wire fraud, interstate transport of property obtained by fraud,  bankruptcy fraud, conspiracy to commit perjury, and obstruction of justice. | PSR found total loss of **$193**  **million**  (Court ordered $65 million in restitution.) | **LIFE imprisonment** | **180 months**16 |
| ***John Rigas***,  Founder, Adelphia (S.D.N.Y. 2004) | Convicted at trial of securities fraud, bank fraud, and conspiracy to: (a) commit securities fraud, (b) commit bank fraud, and (c) make or cause to be made false statements in filings to SEC. | **$2.3 billion** | Guideline range was **LIFE**  **imprisonment**;  however, statutory maximum was 185 years. | **144 months**17 |
| ***Timothy Rigas***, CFO, Adelphia (S.D.N.Y. 2004) | Convicted at trial of securities fraud, bank fraud, and conspiracy to: (a) commit securities fraud, (b) commit bank fraud, and (c) make or cause to be made false statements in filings to SEC. | **$2.3 billion** | Guideline range was **LIFE**  **imprisonment**;  however, statutory maximum was 185 years. | **204 months**18 |
| ***Jacob Jacobowitz***, Executive VP, Allou Healthcare  (E.D.N.Y. 2007) | Pled guilty to making false statements in reports to the SEC. | **$30 million** (ordered in restitution) | Guideline range  was **168-210**  **months**; however,  plea  agreement was  structured to impose statutory maximum of 120 months. | **84 months**19 |
| ***Herman Jacobowitz*** CEO, Allou  Healthcare (E.D.N.Y. 2007) | Pled guilty to conspiracy to commit bank, securities, and mail fraud *and* making false statements in reports to SEC. | **$176**  **million**  (ordered in restitution) | Guideline range  would have been  **LIFE imprisonment**; however, plea  agreement was  structured to impose statutory maximum of 180 months. | **180 months**20 |
| ***Aaron Jacobowitz***  Manager of various  companies controlled by Jacobowitz  family  (E.D.N.Y. 2007) | Pled guilty to money laundering. | **$176**  **million**  (ordered in restitution) | Guideline range was **LIFE imprisonment**; however, plea  agreement was  structured to impose statutory maximum of 120 months. | **120 months**21 |
| ***Carole Argo*** CFO, SafeNet, Inc. (S.D.N.Y. 2008) | Pled guilty to securities fraud. | **$1 - 2.5 million** (stipulated loss amount) | **97 - 121 months** | **6 months**22 |
| *Lennox*  *Parris*,  Director,  Queench, Inc. (E.D.N.Y. 2008) | Convicted at trial of conspiracy to commit securities fraud, securities fraud, conspiracy to commit witness tampering, and witness tampering. | **Between $2.5 and $7 million** | **360 months to LIFE** | **60 months**23 |
| *Lester Parris*,  Director, Queench, Inc.  (E.D.N.Y. 2008) | Convicted at trial of conspiracy to commit securities fraud, securities fraud, conspiracy to commit witness tampering, and witness tampering. | **Between $2.5 and $4.9 million** | **360 months to LIFE** | **60 months**24 |

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| *Raquel Kohler*, Mutual Benefit Corp.  (S.D. Fla. 2007) | Pled guilty to conspiracy to commit securities fraud. | **$471**  **million**  (ordered in restitution) | Guideline range was **324- 405 months**,  but  statutory maximum limited sentence to **120 months**. | **60 months**25 |
| *Marc Dreier,*  Managing Partner, Dreier LLP  (S.D.N.Y. 2009) | Pled guilty to securities fraud, wire fraud, and conspiracy to commit  securities and wire fraud. | **$387**  **million**  (ordered in restitution) | Guideline range  was **LIFE**, but  statutory  maximum limited sentence to no more than **145 years**. | **240 months**26 |
| *Mark Turkcan,*  Executive, First Bank and Mortgage  (E.D. Missouri 2009) | Pled guilty to misapplication of bank funds, a Class B felony | **$35 million**  ($24,628,221 ordered in restitution) | Guideline range was **63 - 78 months** | **one year and a day27** |
| *Thomas Coughlin,*  COO, Exec. VP, & Vice Chm. Of Board, Wal-Mart Stores, Inc.  (W.D. Arkansas 2008) | Pled guilty to five felony counts of aiding and abetting wire fraud and one felony count of filing false tax returns | ($411,218 ordered in restitution) | Guideline range was **27 - 33 months** | **Five years probation, with 27 months** of  **home detention**28 |
| *William Tomko,* Owner & CEO, W.G. Tomko, Inc.  (W.D. Pennsylvania 2009) | Plead guilty to tax evasion, the scheme involving 12 subcontractors and a general contractor | **$228,557**  **tax deficiency** | Guideline range was **12 - 18 months** | **Three years probation, with 12 months of**  **home detention29** |