

	A	B	C	D	E	F	G	H	I	J	K
1	Defendant	Title	Dkt. No.	District	Sentencing date	Conviction	Loss	Guideline range	Sentence imposed	% of Guideline range	Comments
2	Rigas, John	Founder , Adelphia Communications Corp.	02-cr-01236	S.D.N.Y.	6/20/2005	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 to filings to SEC.	\$2,300,000,000	Guideline range was Life imprisonment: however, statutory maximum was 185 years.	144 months	31%	Life treated as 470 months
3	Rigas, Timothy	CFO, Adelphia Communications Corp.	02-cr-01236	S.D.N.Y.	6/20/2005	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 to filings to SEC.	\$2,300,000,000	Guideline range was Life imprisonment: however, statutory maximum was 185 years.	204 months	43%	Life treated as 470 months
4	Dreier, Marc	Managing Partner, Dreier LLP	09-cr-00085	S.D.N.Y.	7/14/2005	Pled guilty to securities fraud, wire fraud and conspiracy to commit securities and wire fraud.	\$400,000,000	Guideline range Life, statutory maximum limited sentence to 145 years.	240 months	51%	Life treated as 470 months At plea hearing, court noted that Dreier “has shown that he is to be ranked with those who have committed some of the most egregious frauds in history.”
5	Shelton, Kirk E.	Vice Chairman, Cendant Corporation	02-cr-00264	D. Conn.	8/3/2005	Convicted at trial conspiracy to commit securities fraud, mail fraud, wire fraud, and false statements to SEC, mail fraud, wire fraud, false statements to SEC, securities fraud.	\$80,000,000	151-188 months	120 months	79%	1997 Guidelines were used; 2006 Guidelines would have called for life imprisonment, limited by a statutory cap of 300 months. Government argued that the loss was at least \$8 billion
6	Adelson, Richard	CEO & President, Impath	05-cr-00325	S.D.N.Y.	6/6/2006	Convicted at trial of conspiracy, securities fraud, and filing false reports with SEC	\$50,000,000	Guidelines called for life imprisonment; statutory maximum was 85 years	42 months	9%	life treated as 470 months

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7	Crumpler, Hannibal	Senior Vice President, HealthSouth	04-cr-00502	N.D. Ala.	6/21/2006	Convicted at trial of lying to auditors	\$7,000,000,000	292-365 months	96 months	37%	Government requested sentence of 180 months
8	Olis, Jamie	Tax Lawyer Dynege	03-cr-00217	S.D. Tex.	9/22/2006	Convicted at trial of: (1) conspiracy to commit securities fraud, mail fraud, wire fraud, (2) securities fraud, (3) mail fraud, and (4) wire fraud.	\$79,000,000	151 -188 months	72 months	47%	Defendant orginally sentenced to 24 years, sentence vacated after Booker
9	Ebbers, Bernard	CEO, WorldCom	02-cr-01144	S.D.N.Y	9/22/2006	Convicted at trial of conspiracy, securities fraud, making false filings with the SEC.	\$1,000,000,000	360 months to life	300 months	83%	
10	Gabayzadeh, Mehdi	CEO, American Tissue	03-cr-00162	E.D.N.Y	9/25/2006	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.	\$193,000,000	Life imprisonment	180 months	38%	Life treated as 470 months
11	Richards, Stephen	Sr. Vice President, Computer Associates	04-cr-846	E.D.N.Y	11/22/2006	Pled guilty to conspiracy to commit securities fraud and wire fraud, false statements to SEC, conspiracy to obstruct justice, obstruction of justice and perjury.	\$400,000,000	Life imprisonment	84 months	18%	Life treated as 470 months See sentencing letter conviction vacated in part
12	Kumar, Sanjay	CEO, Computer Associates Int'l	04-cr-00846	E.D.N.Y	11/27/2006	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.	\$400,000,000	Life imprisonment	144 months	30%	Life treated as 470 months
13	Ledee, William	Founder of fictitious insurance company	05-cr-00015	N.D. Ga.	5/8/2007	Pled guilty to making false financial statements, engaging in business of insurance as a convicted felon, mail fraud, conspiracy to commit money laundering,	\$24,000,000	Life imprisonment	70 months	15%	Life treated as 470 months court varied below type plea agreement's cap of 7.5 years
14	Sorin, William	General Counsel of Comverse	06-cr-00723	E.D.N.Y	5/15/2007	Pled guilty to conspiracy in connection to stock option backdating	\$50,000,000	135-168 months; statutory maximum 5 years	1 year and 1 day	20%	

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15	Jacobowitz, Herman	CEO, Allou Healthcare	04-cr-00558	E.D.N.Y.	8/7/2007	Pled guilty to conspiracy to commit bank, securities, and mail fraud and making false statements in reports to SEC.	\$177,000,000	Guideline range would have been Life imprisonment; plea agreement structured to provide statutory maximum on 180 months	180 months	38%	life treated as 470 months
16	Jacobowitz, Jacob	Executive VP, Allou Healthcare	04-cr-00558	E.D.N.Y.	8/8/2007	Pled guilty to making false statements in reports to the SEC.	\$30,000,000	Guideline range was 168-210 months; however, statutory maximum was 120 months	84 months	50%	
17	Jacobowitz, Aaron	Manager of various companies controlled by Jacobowitz family	04-cr-00558	E.D.N.Y.	8/8/2007	Pled guilty to money laundering	\$177,000,000	Guideline range was Life imprisonment; plea agreement structured to provide statutory maximum of 120 months	120 months	25%	Life treated at 470 months
18	Orlansky, Hector	President, E.S. Bankest	03-cr-20951	S.D. Fla.	8/21/2007	Convicted at trial of conspiracy to commit bank fraud and wire fraud, making false statements, conspiracy to commit money laundering, and money laundering	\$164,597,310	262-327 months	240 months	91.60%	
19	Kohler, Raquel	Mutual Benefit Corp.	07-cr-20446	S.D. Fla.	9/25/2007	Pled guilty to conspiracy to commit securities fraud.	\$826,000,000	Guideline range 324-405 months, statutory maximum 120 months	60 months	18.50%	
20	Whittier, John	Manager, Wood River Partners	07-cr-00087	S.D.N.Y.	10/15/2007	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.	\$88,000,000	188-235 months	36 months	19%	
21	Correll, Travis	CEO, Horizon Establishment	07-cr-00365	N.D. Ga.	3/17/2008	Pled guilty to wire fraud related to Ponzi scheme	\$29,164,935	235-293 months	144 months	61%	Correll was initially sentenced to 144 months, but later received a further reduction to 108 months under Rule 35.3

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22	Parris, Lester	Director, Queench, Inc.	05-cr-00636	E.D.N.Y.	8/14/2008	Convicted at trial of conspiracy to commit securities fraud, conspiracy to commit witness tampering, and witness tampering	\$2,500,000	360 months to Life	60 months	16.70%	
23	Parris, Lennox	Director, Queench, Inc.	05-cr-00636	E.D.N.Y.	8/14/2008	Convicted at trial of conspiracy to commit securities fraud, conspiracy to commit witness tampering, and witness tampering	\$2,500,000	360 months to Life	60 months	16.70%	
24	Ferguson, Ronald	CEO, General Reinsurance Corp	06-cr-00137	D. Conn.	12/6/2008	Convicted at trial of conspiracy, securities fraud, false statements to SEC, and mail fraud.	\$544,000,000	Life imprisonment	24 months	5%	life treated as 470 months convictions later reversed; deferred prosecution agreement entered
25	Stinn, Bradley	CEO of Friedman's Inc.	No. 07-CR-00113	E.D.N.Y.	1/28/2009	Convicted of securities fraud in connection with effort to misrepresent company's financial performance	\$100,000,000	Life imprisonment	144 months	31%	Sentencing judge found that sentence of life imprisonment under the Guidelines was "clearly too high"
26	Milton, Christian	Vice President, AIG	06-cr-00137	D. Conn.	1/30/2009	Convicted at trial of various counts of fraud.	\$544,000,000	Life imprisonment	48 months	10%	life treated as 470 months convictions later reversed; deferred prosecution agreement entered
27	Treacy, James	President of Monster Worldwide, Inc.	08-cr-00366	S.D.N.Y.	9/2/2009	Convicted of securities fraud in connection with scheme to backdate stock option grants	\$14,500,000	324-405 months, adjusted sentencing to 121-151 months	24 months	7.4% of original guideline range; 20% of adjusted guideline range	
28	Butler, Eric	Credit Sussie broker	08-cr-00370	E.D.N.Y.	1/22/2010	Convicted of securities fraud in connection with purchase of risky, high commission auction rate securities	\$1,130,000,000	Initially set at Life, Court rejected government loss theory and calculated range at 87-108 months	60 months	12% of original guideline range; 69% of adjusted guideline range	Statement of reasons, judges confer
29	Pinto, Richard	Chairman, Oxford Collection Agency	12-cr-00101	D. Conn.	1/30/2013	Convicted of fraudulent scheme involving collections business	\$12,000,000	97-121 months	60 months	62%	

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30	Ghavami, Peter	Managing director of UBS	10-cr-01217	S.D.N.Y.	7/24/2013	Convicted of lengthy conspiracy among financial institutions and a broker to rig municipal bond auctions and finance contracts	\$7,660,360	210-262 months	18 months	8.50%	Government had initially sought a sentence of at least 17 1/2 years for Ghavami based on the alleged loss, which the court largely dismissed as "theoretical"
31	Rivernider, Robert	Principal, The Hudson Group	10-cr-00222	D. Conn.	12/18/2013	Convicted of Ponzi scheme to defraud investors	\$25,200,000	324-405 months	144 months	44%	Sentencing judge found that "the Guideline's overemphasis on loss, the Guideline's use of overlapping enhancements, results in a range that is clearly excessive"
32	Ponte, Robert	Principal, The Hudson Group	10-cr-000222	D. Conn.	1/23/2014	Convicted of Ponzi scheme to defraud investors	\$25,200,000	324-405 months	90 months	28%	
33	Godfrey, Christopher and Fischer, Dennis	Home Owners Protection	11-cr-10279	D. Mass	2/20/2014	Convicted of fraudulent scheme induce struggling homeowners to pay fees in exchange for their help in obtaining federally funded home loan modifications under a TARP related mortgage-assistance program	\$3,588,523	262-327 months	84 months	32%	
34	Seneca, Loretta	Principal, The Hudson Group	10-cr-000222	D. Conn.	3/12/2014	Convicted of Ponzi scheme to defraud investors	\$23,624,518	168-210 months	27 months	16%	
35	Baran, Marie	Long Island Railroad retirement board manager	11-cr-01091	S.D.N.Y.	4/4/2014	Scheme to secure disability benefits for railroad workers based on fraudulent applications	\$31,000,000	108-135 months	60 months	55%	
36	Watts, Rodney	Chief Investment Officer, GDC Acquisitions, LLC	10-cr-00627	E.D.N.Y.	4/24/2014	Convicted of conspiracy, mail and wire fraud	\$15,000,000	97-121 months	37 months	38%	Watts' sentence is roughly the term calculated under the 1987 guidelines and the ABA Proposal

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37	Behrens, Paul	Chief Financial Officer, Wellcare Health Plans, Inc.	11-cr-00115	M.D. Fla.	5/19/2014	Convicted at trial of Medicaid fraud	\$10,999,378	108-135 months	24 months	11%	PSR originally set Guideline range at 210-262 months
38	Farha, Todd	Chief Executive Officer, Wellcare Health Plans, Inc.	11-cr-00115	M.D. Fla.	5/19/2014	Convicted at trial of Medicaid fraud	\$10,999,378	121-151 months	36 months	15%	PSR originally set Guideline range at 235-293 months
39	Balboa, Michael	Portfolio Manager, Millennium Fund	12-cr-000196	S.D.N.Y.	6/18/2014	Convicted of scheme to generate management and performance fees by providing fake valuations on Nigerian warrants	\$390,000,000	Life imprisonment	48 months	10%	Life treated as 470 months Sentencing judge found that guidelines "vastly overstate[d] the seriousness of the offense"
40	Litvak, Jesse	Senior trader an Jefferies & Co., Inc.	13-cr-00019	D. Conn.	7/23/2014	Convicted of securities fraud	\$6,332,203	108-135 months	24 months	22%	
41	Martoma, Matthew	Hedge fund trader	12-cr-00973	S.D.N.Y.	9/8/2014	Insider trading	\$285,400,000	188-235 months	108 months	57%	
42	Parse, David	Deutsche Bank broker	09-cr-00581	S.D.N.Y.	3/22/2016	Convicted of promoting fraudulent tax shelters	\$1,600,000,000	292-365 months	42 months	14%	