



THE UNITED STATES ATTORNEY'S OFFICE
NORTHERN DISTRICT *of* CALIFORNIA

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Department of Justice

U.S. Attorney's Office

Northern District of California

FOR IMMEDIATE RELEASE

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San Francisco Woman Charged With Fraudulently Obtaining Pandemic Relief Funds And With Impersonating Attorneys

Defendant Handled Cases In Court Under Stolen Attorney Identities And Applied Successfully For Coronavirus Relief Funds With a Fraudulent Application

"We allege Miranda Devlin committed serial fraud," said U.S. Attorney Anderson. "Among the schemes alleged in the complaint, Devlin used a shell company to defraud the Paycheck Protection Program, known as PPP, out of pandemic relief funds. PPP funds provide a critically important safety net for legitimate businesses suffering real losses. Anyone considering PPP fraud should know law enforcement is watching, and federal prosecution can follow."

"By allegedly defrauding the Paycheck Protection Program, a program designed to assist our local businesses as they navigate stressful, uncertain times, Miranda Devlin violated the trust of her community," said FBI San Francisco Special Agent in Charge Fair. "By allegedly exploiting this program and further straining resources designated for pandemic relief, she cheated legitimate, hardworking business owners and their employees."

The criminal complaint alleges that Devlin, 37, of San Francisco, impersonated multiple California licensed attorneys by using their names and license numbers. The complaint states that Devlin assumed the name of "Miranda Martin" and later "Miranda Petrillo" and used those names to act as a criminal defense attorney. She was retained by two defendants facing serious criminal charges in Marin County Superior Court. Devlin initially appeared in court as "Miranda Martin." The complaint alleges that when questioned, she thereafter pivoted and assumed the identity of another attorney who also shared her first name, Miranda Petrillo. Devlin was arrested for impersonating an attorney after a court appearance on November 26, 2019, in Marin County. The complaint alleges that the true Miranda Martin and Miranda Petrillo are licensed attorneys with the State Bar of California and are both victims of Devlin's identity thefts.

The complaint further alleges that, in the course of investigating Devlin's attorney impersonations, investigators uncovered that Devlin had recently defrauded the Small Business Administration by submitting a loan application to the Paycheck Protection Program (PPP) in the name of a shell business. The PPP arose out of the CARES Act passed by Congress in March 2020 which authorized forgivable PPP loans to small businesses to promote job retention and certain other expenses during the pandemic. A PPP loan must be used for payroll costs, interest on mortgages, rent, and utilities, and the applications for such loans,

administered by the U.S. Small Business Administration, must meet certain requirements and be made under oath.

The complaint alleges that Devlin submitted an application for a PPP loan in the amount of \$32,700 on behalf of an entity she created, the Common Nucleus of Cancer, LLC (CNC). In CNC's application, Devlin made multiple false statements and provided false IRS documents to support the statements. For example, Devlin claimed that she was Miranda Martin, that CNC was managed by Miranda Martin, that Miranda Martin owned 100% of the entity, that CNC had two employees and a monthly payroll of \$13,115, that it had paid employee salary and payroll taxes throughout the four quarters of 2019, and that CNC was in operation on February 15, 2020. Each of statements were made under oath. None of them are true. Once the loan was funded, Devlin used the money for a variety of unauthorized non-payroll expenses, such as purchases from Amazon, Bloomingdale's, and Tiffany & Co., and for purchases of stock.

Devlin made her initial appearance in federal court on February 12, 2021, before the Honorable Laurel Beeler, United States Magistrate Judge. Devlin was released on bond and her next scheduled appearance is on March 8, 2021, for a status hearing before the Honorable Sallie Kim, United States Magistrate Judge.

The charges contained in the criminal complaint are mere allegations. As in any criminal case, the defendant is presumed innocent unless and until proven guilty in a court of law.

Devlin is charged with false statements on an application in violation of Title 18, United States Code Section 1014, and mail fraud in violation of Title 18, United States Code Section 1341. If convicted of making false statements on an application, she faces a maximum penalty of 30 years in prison and a fine of \$1,000,000. If convicted of mail fraud, she faces a maximum penalty of 20 years in prison, a fine of \$250,000. However, any sentence following conviction would be imposed by the court only after consideration of the U.S. Sentencing Guidelines and the federal statute governing imposition of a sentence, 18 U.S.C. § 3553.

The United States Attorney's Office Special Prosecutions Team is prosecuting the case. The prosecution is the result of an investigation by the Federal Bureau of Investigation and the Treasury Inspector General for Tax Administration (TIGTA).

The FBI believes that there may be more victims in this case and is urging the public to contact the FBI San Francisco at (415) 553-7400 if they believe they are a victim, have information about potential victims, or have information related to this ongoing case. Calls can remain anonymous.

Topic(s):

Coronavirus

Component(s):

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