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8 Attorney for Defendant,
9 STEVEN R. GOLDSTEIN

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11 **UNITED STATES DISTRICT COURT**
12 **CENTRAL DISTRICT OF CALIFORNIA**

13 UNITED STATES OF AMERICA,
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15 Plaintiff,
16
17 vs.
18
19 STEVEN ROBERT GOLDSTEIN,
20
21 Defendant.

No. CR 20-00597-SB

DEFENDANT STEVEN GOLDSTEIN'S
SUPPLEMENTAL SENTENCING
MEMORANDUM

DATE: September 14, 2021
TIME: 8:00 a.m.

22 I.

23 **FULL RESTITUTION PAYMENT**

24 Defendant Steven Goldstein is pleased to advise the Court that an additional \$300,000 in
25 restitution was deposited with the Court Clerk on September 1, 2021, bringing the total restitution
26 payment to **\$655,000**, which reimburses the full financial loss alleged in the Criminal Complaint.
27 (See Exhibit 1 attached hereto reflecting Court Clerk receipts dated April 14, 2021 for \$300,000 +
28 May 13, 2021 for \$55,000 + September 1, 2021 for \$300,000 = \$655,000). Even though the
September 1, 2021 payment for \$300,000 represents restitution jointly owed by the defendant and
his partner Ray Magana (companion case no. 21-CR-00007-SB), the defendant wanted to pay this

1 joint obligation promptly and singularly and not wait for or rely upon Mr. Magana to assist with
2 his half portion or any portion of it.

3 Hopefully, the Court will now consider defendant's payment of the full restitution prior to
4 sentencing as additional mitigation warranting a significant variance as discussed in the defen-
5 dant's initial sentencing memorandum submitted on May 4, 2021.

6 While paying \$655,000 in restitution has been exceedingly difficult for defendant to earn
7 and pay, he seeks to demonstrate full acceptance of responsibility and amends for his wrong-
8 doing.
9

10 II.

11 **FEDERAL SENTENCES IN SIMILAR CASES**

12 As referenced in the defendant's sentencing memo, Mr. Goldstein has expeditiously
13 acknowledged wrongdoing, cooperated with the Government against another similarly charged
14 defendant, and has paid full restitution. While many Central District PPP false statement cases
15 are winding their way through the various courts, few defendants have been sentenced to date.
16 Google searches in other federal districts have produced two additional cases with similar alleged
17 financial losses, although none involved full payment of restitution prior to sentencing. Addition-
18 ally, it is unclear whether the defendants in those cases used the money for luxury goods instead
19 of real business expenses as in the present case:
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- 22 - O'FALLON, ILL. — A plumber from O'Fallon, Illinois, was sentenced to **three years of**
23 **probation** Wednesday for a federal crime related to a nearly \$500,000 coronavirus relief loan
24 and ordered to repay **\$310,000**. Jason E. Spengler, 45, applied for a Paycheck Protection
25 Program loan in 2020. He got a \$487,095 loan that April. The PPP was part of the
26 Coronavirus Aid, Relief and Economic Security Act, or CARES Act; and
 - 27 - NEW ORLEANS, LA - U.S. Attorney Peter G. Strasser announced today that KEITH CRAIG
28 ("CRAIG"), age 59, of LaPlace, Louisiana was sentenced on January 19, 2021 to **four (4)**
years probation by the Honorable Greg Gerard Guidry for falsifying documents related to a
federal Small Business Administration loan, in violation of Title 18, United States Code,
Section 1001. Also, CRAIG was ordered to pay **\$161,203.19** in restitution to the Small

1 Business Administration (“SBA”) and a \$100.00 special assessment fee. According to court
2 documents, the defendant applied for an SBA loan after Hurricane Isaac impacted Louisiana
3 in 2012. CRAIG owned a residence in LaPlace, Louisiana and applied for and received SBA
4 loan proceeds to repair damages to his residence allegedly caused by Hurricane Isaac. In
support of the SBA loan, CRAIG submitted fraudulent documentation and statements related
to his annual income and the repairs performed on his LaPlace residence.

5 III.

6 **CONCLUSION**

7 As referenced in Defendant’s Sentencing Memorandum, considering that payment of full
8 restitution has occurred pre-sentencing, the defendant’s cooperation, his very early acknowledge-
9 ment of wrongdoing (by complaint rather than indictment) and his use of funds for legitimate
10 business expenses to avoid properties going into foreclosure (rather than expenditure on personal,
11 luxury items), the Court is respectfully requested to consider a home confinement, fine and/or
12 community service options to incarceration.
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14 Dated: September 2, 2021

Respectfully submitted:

15 /s/ Dana M. Cole
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17 _____
Dana M. Cole, Esq.
Attorney for Defendant GOLDSTEIN
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EXHIBIT 1

Court Name: U.S. District Court
Division: 2
Receipt Number: LA222435
Cashier ID: dtcash
Transaction Date: 05/13/2021
Payer Name: Steven R. Goldstein

CRIMINAL DEBT
For: Steven R. Goldstein
Case/Party: D-CAC-2-20-CR-00597-001
Amount: \$55,000.00

CHECK
Check/Money Order Num: 1275
Amt Tendered: \$55,000.00

Total Due: \$55,000.00
Total Tendered: \$55,000.00
Change Amt: \$0.00

No refunds without original receipt. Returned checks will be assessed a fee of \$53.00.

Court Name: U.S. District Court
Division: 2
Receipt Number: LA221066
Cashier ID: rscash
Transaction Date: 04/14/2021
Payer Name: Steven R. Goldstein

CRIMINAL DEBT
For: Steven R. Goldstein
Case/Party: D-CAC-2-20-CR-00597-001
Amount: \$300,000.00

CHECK
Check/Money Order Num: 1273
Amt Tendered: \$300,000.00

Total Due: \$300,000.00
Total Tendered: \$300,000.00
Change Amt: \$0.00

No refunds without original receipt. Returned checks will be assessed a fee of \$53.00.

Court Name: U.S. District Court
Division: 2
Receipt Number: LA227225
Cashier ID: rocash
Transaction Date: 09/01/2021
Payer Name: Dana M. Cole

CRIMINAL DEBT

For: Steven R. Goldstein
Case/Party: D-CAC-2-20-CR-000597-001
Amount: \$300,000.00

CHECK

Check/Money Order Num: 1291
Amt Tendered: \$300,000.00

Total Due: \$300,000.00
Total Tendered: \$300,000.00
Change Amt: \$0.00

No refunds without original
receipt. Returned checks will be
assessed a fee of \$53.00.