

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA

JUDGMENT IN A CRIMINAL CASE

vs.

CASE NUMBER: 8:20-cr-168-T-23SPF

USM NUMBER: 73636-018

SAMUEL FRIEDMAN

Defendant's Attorney: Francisco Marty, retained

The defendant pleaded guilty to count one of the information.

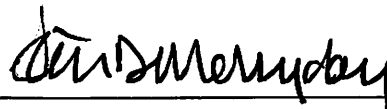
The defendant is adjudicated guilty of this offense:

<u>TITLE & SECTION</u>	<u>NATURE OF OFFENSE</u>	<u>OFFENSE ENDED</u>	<u>COUNT</u>
18 U.S.C. § 1347 18 U.S.C. § 1349	Conspiracy to commit health care fraud	April 2019	One

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

It is ordered that the defendant must notify the United States attorney for this district within thirty 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.

Day of Sentencing and
Imposition of Sentence: September 4, 2020



STEVEN D. MERRYDAY
UNITED STATES DISTRICT JUDGE

September 4th, 2020

Defendant: SAMUEL FRIEDMAN
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IMPRISONMENT

The defendant is hereby committed to the custody of the United States Bureau of Prisons to be imprisoned for a total term of **forty-eight months**.

The court recommends confinement at the nearest minimum-security facility to Tampa, Florida.

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

Defendant: SAMUEL FRIEDMAN
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SUPERVISED RELEASE

Upon release from imprisonment, you will be on supervised release for a term of **thirty-six months**.

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 which you reside, work, are a student, or were convicted of a qualifying offense. *(check if applicable)*
7. You must participate in an approval 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.

Defendant: SAMUEL FRIEDMAN
Case No.: 8:20-cr-168-T-23SPFJudgment - Page 4 of 12**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 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. I understand additional information regarding these conditions is available at the www.uscourts.gov.

Defendant's Signature _____ Date _____

Defendant: SAMUEL FRIEDMAN
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SPECIAL CONDITIONS OF SUPERVISION

The defendant is prohibited from incurring new credit charges, opening lines of credit, or obligating himself for any major purchase without approval by the probation officer.

The defendant must provide the probation officer access to any requested financial information.

Defendant: SAMUEL FRIEDMAN
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CRIMINAL MONETARY PENALTIES

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

	<u>Assessment</u>	<u>Restitution</u>	<u>Fine</u>	<u>AVAA Assessment*</u>	<u>JVTA Assessment**</u>
TOTALS	\$100	\$3.42 million	waived	n/a	n/a

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

 X 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.

<u>Name of Payee</u>	<u>Total Loss***</u>	<u>Restitution Ordered</u>	<u>Priority or Percentage</u>
Clerk, U.S. District Court Debt Collection Unit 401 West Central Blvd. Suite 2100 Orlando, FL 32801			
for:			
Medicare CMS Division of Accounting Operations P.O. Box 7520 Baltimore, MD 21207-0520		\$1,710,000	
Civilian Health and Medical Program of the Department of Veterans Affairs (CHAMPVA) VA Health Administration Center CHAMPVA Attn: Overpayment Refunds P.O. Box 469064 Denver, CO 80246-9064		\$1,710,000	
Total:		\$3,420,000	

Defendant: SAMUEL FRIEDMAN
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Restitution amount ordered pursuant to plea agreement \$ _____.

The defendant must pay interest on a fine or restitution 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 7 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 the offenses committed on or after September 13, 1994, but before April 23, 1996.

Defendant: SAMUEL FRIEDMAN
Case No.: 8:20-cr-168-T-23SPFJudgment - Page 8 of 12**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**, due immediately
 ___ 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 _____ days (*e.g., thirty or sixty 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. thirty or sixty days*) after release from imprisonment to a term of supervision; or
- E. ___ Payment during the term of supervised release will commence within _____ (*e.g., thirty or sixty 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: While in custody the defendant must either (1) pay at least \$25 quarterly if he has a non-Unicor job or (2) pay at least 50% of his monthly earnings if he has a Unicor job. Upon release, the defendant must pay \$100 per month unless there is a substantial change in his ability to pay.

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

___ 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:

The order of forfeiture and preliminary order of forfeiture (Doc. 20) and the preliminary order of forfeiture for substitute asset (Doc. 33) are incorporated into this judgment.

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) JVT A assessment, (9) penalties, and (10) costs, including cost of prosecution and court costs.

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF FLORIDA
TAMPA DIVISION

UNITED STATES OF AMERICA

v.

CASE NO. 8:20-cr-168-T-23SPF

SAMUEL FRIEDMAN
_____ /

**ORDER OF FORFEITURE AND
PRELIMINARY ORDER OF FORFEITURE**

Samuel Friedman pleaded guilty (Doc. 4) to the offense charged in count one of the information (Doc. 1), conspiracy to commit health care fraud in violation of 18 U.S.C. § 1349.*

The United States moves (Doc. 19) under 18 U.S.C. § 982(a)(7) and Rule 32.2(b)(2), Federal Rules of Criminal Procedure, (1) for entry of an order of forfeiture for \$3.42 million and (2) for entry of a preliminary order of forfeiture for \$474,657.53 seized from TD Bank account number 4312312658, in the name of SKF Enterprises, LLC, which upon entry shall be a final order of forfeiture as to Friedman.

The United States has established (1) that Friedman obtained at least \$3.42 million from the offense charged in count one and (2) that the \$474,657.53 seized

* The information contains a forfeiture allegation, which provides Friedman with notice that the United States seeks an order of forfeiture for \$3.42 million, “which is the amount the defendant obtained as a result of the commission of the offense, and the following asset, which constitutes proceeds traceable to the commission of the offense — approximately \$474,657.53 seized from TD Bank account number 4312312658, in the name of SKF Enterprises, LLC.”

from TD Bank account number 4312312658, in the name of SKF Enterprises, LLC, constitutes proceeds traceable to the offense charged in count one.

The motion is **GRANTED**. Friedman is liable for an order of forfeiture in the amount of \$3.42 million, and Friedman's interest in the \$474,657.53 seized from TD Bank account number 4312312658, in the name of SKF Enterprises, LLC, is condemned and forfeited to the United States for disposition according to law, subject to the provisions of 21 U.S.C. § 853(n), as incorporated by 28 U.S.C. § 2461(c).

Because the United States cannot locate all of the proceeds of the offense upon the exercise of due diligence, under 21 U.S.C. § 853(p), the United States may seek, as a substitute asset in satisfaction of the order of forfeiture, forfeiture of any of Friedman's property up to the \$3.42 million order of forfeiture.

Jurisdiction is retained to the extent necessary to entertain any third-party claim against the \$474,657.53 and to complete the forfeiture of any other substitute asset.

ORDERED in Tampa, Florida, on July 6, 2020.



STEVEN D. MERRYDAY
UNITED STATES DISTRICT JUDGE

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SAMUEL FRIEDMAN
_____ /

**PRELIMINARY ORDER OF
FORFEITURE FOR SUBSTITUTE ASSET**

On July 6, 2020, the court entered a \$3.42 million order of forfeiture (Doc. 20) against the defendant under 18 U.S.C. § 982(a)(7) and Rule 32.2(b)(2), Federal Rules of Criminal Procedure. The United States moves (Doc. 32) under 21 U.S.C. § 853(p), as incorporated by 18 U.S.C. § 982(b)(1), and Rule 32.2(e)(1)(B), Federal Rule of Criminal Procedure, for a preliminary order of forfeiture for the following real property in partial satisfaction of the defendant's \$3.42 million order of forfeiture:

The real property located at 20439 Lace Cascade Rd,
Land O'Lakes, Florida 34637, including all improvements
thereon and appurtenances thereto, the legal description
for which is as follows:

Lot 3, Block 5, CONNERTON VILLAGE ONE
PARCEL 101 AND 102, according to the map or plat
thereof, as recorded in Plat Book 51, Page(s) 115 through
137, inclusive, of the Public Records of Pasco County,
Florida.

Titled Owners: Krystal Friedman and Samuel Friedman.

The United States is entitled to forfeit the real property identified above in partial satisfaction of the defendant's order of forfeiture. The motion (Doc. 32) is **GRANTED**. Under 21 U.S.C. § 853(p), as incorporated by 18 U.S.C. § 982(b)(1), and Rule 32.2(e)(1)(B), Federal Rule of Criminal Procedure, the real property is **FORFEITED** to the United States of America for disposition according to law, subject to the provisions of 21 U.S.C. § 853(n), as incorporated by 18 U.S.C. § 982(b)(1). The net proceeds from the real property (limited to Samuel Friedman's interest) will be credited towards the defendant's order of forfeiture.

Jurisdiction is retained to the extent necessary to complete the forfeiture and disposition of the substitute asset.

ORDERED in Tampa, Florida, on September 2, 2020.



STEVEN D. MERRYDAY
UNITED STATES DISTRICT JUDGE