

	Probation	Govt I	Govt II	Defense	Court
USSG	2S1.1(a)(1)	2S1.1(a)(2)	2S1.1(a)(1)	2S1.1(a)(1)	2S1.1(a)(1)
Base offense level (with grouping)	37 <sup>1</sup>	44	26	26	26
18 USC 1956 (USSG 2S1.1(b)(2)(B))	+2	+2	+2	+2	+2
Sophisticated laundering (USSG 2S1.1(b)(3) <sup>2</sup>	+2	+2	+2	NO	+2
Abuse of trust (USSG 3B1.3)	+2	NO	NO	NO	NO
Manager or supervisor (USSG 3B1.1(b))	+3	+3	+3	NO	NO
Obstruction of justice (USSG 3C1.1)	In the Court's discretion	+2	+2	NO	+2
Minor role (USSG 3B1.2(b)) <sup>3</sup>	NO	NO	NO	-2	-2
Conspiracy reduction (USSG 2X1.1)	NO	NO	NO	-3	NO
Adjusted offense level	46 (but 43 is maximum)	53 (but 43 is maximum)	35	23	30
Guidelines range	life	life	168-210 months	46-57 months	97-121 months

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<sup>1</sup> Includes a 30 level enhancement reflecting a loss that exceeds \$550,000,000.00. See USSG 2B1.1(b)(1).

<sup>2</sup> Application Note 5 states that sophisticated laundering typically involves the use of fictitious entities; shell corporations; two or more levels of transactions, transportation, transfers or transmissions, involving criminally derived funds that were intended to appear legitimate.

<sup>3</sup> Application Note 3 states in part that the fact that a defendant performs an essential or indispensable role in the criminal activity is not determinative. Such a defendant may receive an adjustment under this guideline if he or she is substantially less culpable than the average participant in the criminal activity.