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UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA

UNITED STATES OF AMERICA, Plaintiff, v. CYNTHIA MARIE MARABELLA, Defendant.	Case No. 2:26-cr-00045-APG-BNW-1 **Plea Agreement for Defendant Marabella Pursuant to Fed. R. Crim. P. 11(c)(1)(A) and (B)**

This plea agreement between Cynthia Marie Marabella ("defendant") and the United States Attorney's Office for the District of Nevada (the "USAO") sets forth the parties' agreement regarding the criminal charges referenced herein and the applicable sentences, fines, restitution, and forfeiture in the above-captioned case. This agreement binds only defendant and the USAO and does not bind the district court, the U.S. Probation Office, or any other federal, state, local, or foreign prosecuting, enforcement, administrative, or regulatory authorities. This agreement does not prohibit the USAO or any agency or third party from seeking any other civil or administrative remedies, including administrative forfeiture or civil forfeiture *in rem* actions, directly or indirectly against defendant or defendant's property.

This agreement becomes effective upon signature by defendant, defendant's counsel, and an Assistant United States Attorney.

I. DEFENDANT'S OBLIGATIONS

1. Defendant agrees to:

a. Give up the right to indictment by a grand jury and, at the earliest opportunity requested by the USAO and provided by the Court, appear and plead guilty to a two-count information in the form attached to this agreement as Exhibit A or a substantially similar form, which charges defendant with Wire Fraud in violation of 18 U.S.C. §§ 1343 and 2 (Count One); and Engaging in Transactions in Unlawful Proceeds in violation of 18 U.S.C. §§ 1957 and 2 (Count Two).

b. Stipulate to the facts agreed to in this agreement;

c. Abide by all agreements regarding sentencing contained in this agreement;

d. Not seek to withdraw defendant's guilty pleas once they are entered;

e. Appear for all court appearances, surrender as ordered for service of sentence, obey all conditions of any bond, and obey any other ongoing court order in this matter;

f. Not commit any federal, state, or local crime;

g. Be truthful at all times with the U.S. Probation and Pretrial Services Offices and the Court;

h. Before and after sentencing, upon request by the Court, the USAO, or the Probation Office, provide accurate and complete financial information, submit sworn statements, and/or give depositions under oath concerning defendant's assets and defendant's ability to pay. As part of the required disclosure, defendant agrees to provide any and all financial information and authorizations requested by the Probation Office for preparation of the Presentence Report. Defendant further agrees that, upon filing of this agreement, the USAO is authorized to obtain defendant's credit report. Defendant will also complete a financial form provided by the USAO, to include all supporting documentation, and return it to the USAO within ten (10) days from entry of the plea. Defendant agrees that the district court may enter any order necessary to effectuate or facilitate disclosure of defendant's financial information;

i. To facilitate payment of any fine, restitution, or assessment, surrender assets defendant obtained directly or indirectly as a result of defendant's crimes. Defendant agrees to voluntarily release funds and property under defendant's control or in which defendant has any property interest, before and after sentencing, to pay any fine or restitution identified in this agreement, agreed to by the parties, or ordered by the Court;

j. Stipulate for an Order, pursuant to 28 U.S.C. § 2041, directing the Clerk of Court to accept pre-sentence payments to be held on deposit until judgment is entered and thereafter applied toward the criminal monetary penalties, including restitution, imposed in this matter. Defendant further agrees that she will instruct her defense attorneys to pre-deposit $110,740.30 of the defendant's $350,000 earnest money refund check held in Ms. Gorman Esq.'s IOLTA account with the Clerk of Court to be withdrawn and applied toward defendant's restitution amount in this matter at the time judgment is entered;

k. The imposition of the in personam criminal forfeiture money judgment as set forth in this plea agreement and the Forfeiture Allegations of the Criminal Information;

l. Defendant agrees that restitution shall be ordered due and payable in full immediately after the judgment is entered, and that the full amount of any restitution ordered is subject to immediate enforcement and collection by the USAO or defendant's victims, or both. Defendant agrees that any schedule of payments entered by the district court is a schedule of the minimum payment due and does not prohibit or limit the methods by which the USAO may immediately enforce and collect the judgment in full. Defendant acknowledges that restitution may not be discharged, in whole or in part, in any present or future bankruptcy proceeding; and

m. Agree to and not oppose the imposition of the following special conditions of probation or supervised release: Marabella shall have no contact with Individual 2 or any employee of Company 1, and shall have an occupational restriction pursuant to U.S.S.G. § 5F1.5 that Marabella not be employed in any position that would allow her access to her employers' financial accounts, lines of credit, credit cards, cryptocurrency accounts, or any persons' personally identifying information (PII) during the course of her supervision.

II. THE USAO'S OBLIGATIONS

2. The USAO agrees to:

a. Stipulate to facts agreed to in this agreement;

b. Abide by all agreements regarding sentencing contained in this agreement;

c. At sentencing, provided that defendant demonstrates an acceptance of responsibility for the offenses up to and including the time of sentencing, recommend a two-level reduction in the applicable sentencing guidelines offense level, pursuant to USSG § 3E1.1 and move for an additional one-level reduction if available under that section; and

d. Not bring any additional charges against defendant arising out of the factual basis set forth in this agreement. However, the USAO reserves the right to prosecute defendant for (a) any crime of violence as defined by 18 U.S.C. § 16; and (b) any criminal tax violations (including conspiracy to commit such violations chargeable under 18 U.S.C. § 371). Defendant agrees that the district court at sentencing may consider any uncharged conduct in determining the applicable sentencing guidelines range, the propriety and extent of any departure from that range, and the sentence to be imposed after consideration of the sentencing guidelines and all other relevant factors under 18 U.S.C. § 3553(a).

III. ELEMENTS OF THE OFFENSES

3. Count One: The elements of Wire Fraud under 18 U.S.C. § 1343 are as follows:

First: beginning in or around January 2018 and ending on or about February 28, 2025, the defendant knowingly participated in, devised, or intended to devise a scheme or plan to defraud for the purpose of obtaining money or property by means of false or fraudulent pretenses, representations, promises, or omitted facts;

Second: the statements made or facts omitted as part of the scheme were material; that is, they had a natural tendency to influence, or were capable of influencing, a person to part with money or property;

Third: the defendant acted with the intent to defraud, that is, the intent to deceive and cheat; and

Fourth: the defendant used, or caused to be used, an interstate wire communication to carry out or attempt to carry out an essential part of the scheme.

See Ninth Circuit Model Criminal Jury Instruction 15.35 (rev. Sept. 2025).

4. Count Two: The elements of Monetary Transactions in Criminally Derived Property under 18 U.S.C. § 1957 are as follows:

First: the defendant knowingly engaged or attempted to engage in a monetary transaction;

Second: the defendant knew the transaction involved criminally derived property;

Third: the property had a value greater than $10,000;

Fourth: the property was, in fact, derived from Wire Fraud in violation of 18 U.S.C. §§ 1343 and 2; and

Fifth: the transaction occurred in the United States.

See Ninth Circuit Model Criminal Jury Instruction 18.7 (rev. Sept. 2022).

5. The elements of Aiding and Abetting under 18 U.S.C. § 2 are as follows:

First: someone else committed the underlying federal crime;

Second: the defendant aided, counseled, commanded, induced, or procured that person with respect to at least one element of that crime;

Third: the defendant acted with the intent to facilitate that crime; and

Fourth: the defendant acted before that crime was completed.

See Ninth Circuit Model Criminal Jury Instruction 4.1 (rev. Nov. 2024).

IV. CONSEQUENCES OF CONVICTION

6. Maximum Statutory Penalties:

a. Defendant understands that the statutory maximum sentence the district court can impose for a violation of 18 U.S.C. §§ 1343 and 2 as charged in Count One is: 20 years imprisonment; a three-year period of supervised release; a fine of $250,000 or twice the gross gain or gross loss resulting from the offenses, whichever is greatest; and a mandatory special assessment of $100.

b. Defendant understands that the statutory maximum sentence the district court can impose for a violation of 18 U.S.C. §§ 1957 and 2 as charged in Count Two is: 10 years imprisonment; a three-year period of supervised release; a fine of $250,000 or twice the gross gain or gross loss resulting from the offenses, whichever is greatest; and a mandatory special assessment of $100.

c. Defendant understands, therefore, that the total maximum sentence for all offenses to which defendant is pleading guilty is: 30 years imprisonment; a three-year period of supervised release; a fine of $500,000 or twice the gross gain or gross loss resulting from the offenses, whichever is greatest; and a mandatory special assessment of $200.

7. Restitution: Defendant understands that defendant will be required to pay full restitution to the victims of the offenses to which defendant is pleading guilty. Pursuant to 18 U.S.C. §§ 3663(a)(3) and 3663A(a)(3), defendant agrees that, in return for the USAO's compliance with its obligations under this agreement, the district court shall order restitution to persons other than the victims of the offenses to which defendant is pleading guilty and in amounts greater than those alleged in the counts to which defendant is pleading guilty. In particular, defendant agrees that the district court shall order restitution to Company 1 for all losses caused by the offenses to which defendant is pleading guilty, as well all relevant conduct, as defined in USSG § 1B1.3, in connection with those offenses and any charges not prosecuted pursuant to this agreement. The parties currently believe that the applicable amount of restitution is approximately $26,343,510 but recognize and agree that this amount could change based on facts that come to the attention of the parties prior to sentencing.

8. Criminal Forfeiture: Defendant knowingly and voluntarily agrees to the imposition of the in personam criminal forfeiture money judgment as set forth in this plea agreement and the Forfeiture Allegations of the Criminal Information.

9. Parole Abolished: Defendant acknowledges that defendant's prison sentence cannot be shortened by early release on parole because parole has been abolished.

10. Supervised Release: Defendant understands that supervised release is a period of time following imprisonment during which defendant will be subject to various restrictions and requirements. Defendant understands that if defendant violates one or more of the conditions of any supervised release imposed, defendant may be returned to prison for all or part of the term of supervised release authorized by statute for the offenses that resulted in the term of supervised release, which could result in defendant serving a total term of imprisonment greater than the statutory maximum stated above.

11. Factors under 18 U.S.C. § 3553: Defendant understands that the district court must consider the factors set forth in 18 U.S.C. § 3553(a) in determining defendant's sentence. However, the statutory maximum sentences limit the district court's discretion in determining defendant's sentence.

12. Potential Collateral Consequences of Conviction: Defendant understands that, by pleading guilty, defendant may be giving up valuable government benefits and valuable civic rights, such as the right to vote, the right to possess a firearm, the right to hold office, and the right to serve on a jury. Defendant understands that once the district court accepts defendant's guilty pleas, it will be a federal felony for defendant to possess a firearm or ammunition. Defendant understands that the conviction in this case may also subject defendant to various other collateral consequences, including but not limited to revocation of probation, parole, or supervised release in another case and suspension or revocation of a professional license. Defendant understands that unanticipated collateral consequences will not serve as grounds to withdraw defendant's guilty pleas.

13. Potential Removal/Deportation Consequences of Conviction: Defendant understands that, if defendant is not a United States citizen, the felony conviction in this case may subject defendant to removal, also known as deportation, which may, under some circumstances, be mandatory; denial of citizenship; and denial of admission to the United States in the future. The district court cannot advise defendant fully regarding the immigration consequences of the felony conviction in this case, but defendant's attorney has advised the defendant about the deportation risks of the defendant's guilty pleas. Defendant understands that unexpected immigration consequences will not serve as grounds to withdraw defendant's guilty pleas.

V. FACTUAL BASIS

14. Defendant admits that defendant is, in fact, guilty of the offenses to which defendant is agreeing to plead guilty. Defendant acknowledges that if defendant elected to go to trial instead of pleading guilty, the USAO could prove defendant's guilt beyond a reasonable doubt and establish its right to forfeit the specified property by preponderance of the evidence. Defendant further acknowledges that defendant's admissions and declarations of fact set forth below satisfy every element of the charged offenses. Defendant waives any potential future claim that the facts defendant admitted below are insufficient to satisfy the elements of the charged offenses. Defendant admits and declares under penalty of perjury that the facts set forth below are true and correct:

At all times relevant to the charges contained in the Criminal Information:

a. Company 1, a construction company located in Las Vegas, Nevada, was owned, operated, and managed by an executive team, including but not limited to, Individuals 1 and 2.[1]

b. From early 2012 until January 2025, defendant Cynthia Marie Marabella was employed as a Controller at Company 1. Her duties included, among other things, managing bank accounts, accounts payable, accounts receivable, collaboration with Company 1's outside certified public accounting firm (CPA), and preparing income statements and balance sheets. As part of her duties, Marabella received financial statements from various financial institutions including banks and credit card companies. Marabella was compensated with a weekly payroll check and bonus checks issued typically in the summertime and around Christmas. Although Marabella's compensation amount changed each year due to her receiving

[1] Individual 1, Individual 2, and Company 1 are collectively "the victims."

varying bonus amounts, her total amount of legitimate income from Company 1 was less than $200,000 per year.

c. Marabella had a merchant account number X-6085 with Intuit[2] for CM Consulting LLC ("CM Consulting").

d. Defendant William Keolanui Costa had an Intuit merchant account number X-1369 for Plated Perfection LLC ("Plated Perfection").

e. Costa registered Critical Strategic Solutions ("CSS"), which is a security company located in the Las Vegas area that specialized in executive protection, with Nevada's Secretary of State in January 2016.

f. Marabella and Costa registered Desertscapes Landscape LLC ("Desertscapes"), a shell company that provides no goods or services, with Nevada's Secretary of State in August 2020.

g. Bank 2's servers process and complete financial transactions such as checks, ACH, and wires, through servers in Georgia and it is headquartered in California, with a branch location in Las Vegas, Nevada.

h. Bank 3's financial processing is completed in New Jersey and Texas, and it is headquartered in New York.

i. Bank 4 is headquartered in Utah and payment processing is completed in Utah.

j. Bank 7's financial processing is completed in California and it is headquartered in New York.

[2] Intuit is a company that develops and sells financial software and services for individuals, small businesses, and accountants, helping with taxes, accounting, money management, and marketing through popular brands like TurboTax (tax prep), QuickBooks (small business accounting), Credit Karma (personal finance/credit), and Mailchimp (marketing).

k. Banks 1, 2, 3, 4, 5, and 6, are federally insured financial institutions.

l. From a date unknown but not later than on or about January 1, 2018, to on or about February 28, 2025, in the State and Federal District of Nevada and elsewhere, Marabella and Costa, aiding and abetting one another, knowingly devised, intended to devise, and participated in a scheme and artifice to defraud the victims and to use Marabella's position of trust and authority at Company 1 to obtain the victims' money and property by means of materially false and fraudulent pretenses, representations, promises, and omissions. Marabella and Costa acted with the intent to defraud, that is to deceive and cheat and transmitted or caused to be transmitted by wire communication in interstate commerce to help carry out the scheme to defraud.

m. On or about March 15 2021, Marabella and Costa knowingly engaged in a monetary transaction involving criminally derived property of a value greater than $10,000, that is money derived from Wire Fraud, in violation of 18 U.S.C. §§ 1343 and 2, and the monetary transaction occurred in the United States. As described further below in paragraph s.

n. As part of the scheme, Marabella and Costa used a variety of means and methods to steal money and property from the victims, including but not limited to:

i. Duplicating Company 1 issued bonus checks and depositing them into bank accounts controlled by Marabella and Costa;

ii. Using credit cards the victims had no knowledge of and making unauthorized charges for the benefit of Marabella and Costa, followed by their payments of those credit cards' bills with the victims' funds;

iii. Providing false accounting records to the victims;

iv. Creating forged and fictitious bank statements and submitting them to Company 1's CPA firm as true and legitimate Company 1 records;

v. Sending fictitious invoices from Intuit merchant accounts in the names of companies controlled by Marabella and Costa, such as CM Consulting and Plated Perfection, to Marabella's Company 1 work email, and then paying the invoices with the victims' funds to bank accounts controlled by the defendants;

vi. Making electronic/ACH payments from Company 1's Bank 1 account number X-6468 to pay off vehicles, living expenses, and credit cards unrelated to Company 1's business operations and unauthorized by the victims; and

vii. Purchasing high-end merchandise using the victims' funds and selling those stolen items by way of internet wire transactions through an on-line consignment company, and elsewhere.

o. Marabella and Costa wire transferred and caused the wire transfers of funds from Company 1's Bank 1 operating account number X-6468, without the victims' authorization and for no legitimate business purpose, into various accounts controlled by them, including the following accounts:

i. Bank 2 account number X-2917 with Marabella and Costa both signers on the account;

ii. Bank 4 account number X-8584 with Marabella being the sole signer;

iii. Plated Perfection's Bank 2 account number X-8242 with Marabella and Costa both signers on the account;

iv. Payments made to credit card accounts held by Marabella and Costa; and

v. Payments to auto loan companies in which one or both Marabella and Costa are on the car loans.

Fraudulent Bonus Checks

p. As part of her duties as Controller, Marabella had the ability to generate checks to conduct Company 1's business. For nearly every bonus check Company 1 legitimately issued to Marabella as part of her compensation, Marabella fraudulently wrote duplicate bonus checks made payable to herself in amounts equal to the authorized checks' amounts. The victims did not authorize Marabella's issuance of the duplicate bonus checks. Marabella deposited or caused the fraudulent bonus checks to be deposited into the defendants' Bank 2 joint account number X-2917. Although not an exhaustive list, Marabella wrote herself the following unauthorized bonus checks drawn against Company 1's Bank 1 account number X-6468:

Check Date	Check Number	Check Amount
12/20/2018	56646	$60,000
12/12/2019	58239	$70,000
12/31/2020	59290	$88,180
04/07/2021	59819	$74,146
05/27/2022	61355	$6,000
04/17/2023	61962	$86,000
12/23/2024	64206	$110,000
01/06/2025	64266	$2,651.39

Fictitious Invoicing

q. Marabella and Costa caused CM Consulting and Plated Perfection's Intuit merchant accounts to invoice Company 1 for fictitious goods and services never rendered. CM Consulting and Plated Perfection did not provide any goods or services to Company 1, and the victims did not authorize payment of the invoices. Marabella received the invoices at her Company 1 email address and wire transferred or caused the wire transfer of payment for the CM Consulting invoices from Company 1's Bank 1 account number X-6468 to Marabella's Bank 4 account number X-8584. A portion of the money was then deposited into Marabella and Costa's joint Bank 2 account number X-2917. Marabella wire transferred or caused the wire transfer of payments for Plated Perfection's invoices to Marabella and Costa's joint Plated

Perfection's Bank 2 account number X-8242, which a portion was then transferred into Marabella and Costa's joint Bank 2 account number X-2917. Through this method, Marabella and Costa fraudulently obtained more than $1.2 million in victims' funds that they were not entitled to. Marabella concealed the fictitious invoice payments from the victims and provided Company 1's CPA firm with bank statements that Marabella had altered to make it appear that the CM Consulting and Plated Perfection payments were for legitimate Company 1 business expenses.

Unauthorized Credit Card Charges

r. In 2020, Marabella and Costa wire transferred or caused the wire transfer of funds from Individual 1's Bank 5 account number X-8891 on more than 20 occasions totaling more than $87,000 to CSS's PayPal account number X-6878, which is an account solely held by Costa. CSS did not provide any goods or services to the victims and the victims did not authorize the payments to CSS. Marabella and Costa also paid private school tuition for a minor child from Individual 1's Bank 5 account number X-8891, which Individual 1 did not authorize.

s. As part of the scheme to defraud, Marabella and Costa opened lines of credit in Individual 1's name, in their own names, and in the names of companies controlled by them. They accessed the lines of credit by using credit cards tied to the credit line accounts to transfer money to businesses they controlled, including CSS (controlled by Costa) and CM Consulting (controlled by Marabella). They also used the credit cards to purchase goods and services for their personal benefit. They paid off the credit card charges using money from Company 1's Bank 1 account X-6468. Individual 1 did not authorize the banks to open lines of credit in Individual 1's name. Company 1 did not receive any goods or services from the lines of credit, CSS, or CM Consulting and did not authorize the transfer of money from Company 1's Bank 1 account number X-6468 to pay the credit card charges, which are detailed below.

Bank	Lines of Credit Account Numbers	Money Transferred From Company 1's Bank 1 Account Number X-6468
Bank 5	X-6367	479 Payments Totaling More Than $3.9 Million
Bank 5	X-3512	337 Payments Totaling More Than $1.5 Million
Bank 7	X-1005	260 Payments Totaling More Than $16.5 Million
Bank 7	X-1007	104 Payments Totaling More Than $962,000
Bank 7	X-3002	3 Payments Totaling More Than $2,800
Bank 6	X-7641	3 Payments Totaling More Than $9,100

Individual 1's Personal Trust Account

t. In August 2020, Marabella and Costa opened a Desertscapes business bank account number X-6412 at Bank 2 in Las Vegas, Nevada. In February 2021, Marabella, using her Company 1 email address, directed a Bank 1 employee to issue a cashier's check, number 125812, in the amount of $335,000 drawn from Individual 1's Bank 1 trust account number X-7310 and made payable to Desertscapes. Marabella then picked up the cashier's check from Bank 1. On or about February 12, 2021, the Marabella and Costa deposited or caused the deposit of the cashier's check into Desertscapes' Bank 2 account number X-6412. Individual 1 did not authorize defendant Marabella to cause the cashier's check to be issued from Individual 1's trust account. Individual 1 and Company 1 did not receive any goods or services from Desertscapes. On or about February 24, 2021, a check in the amount of $60,000 drawn against Desertscapes' Bank 2 account number X-6412 and made payable to a Las Vegas area custom car builder was cashed as a downpayment on a custom car build for Costa. From on or about March 2, 2021, until April 6, 2021, Marabella and Costa made or caused to be made eight transfers from Desertscapes' Bank 2 account number X-6412 totaling more than $197,000 to their Bank 2 joint account number X-2917. On or about March 15, 2021, Marabella and Costa transferred or caused an interstate wire transfer in the amount of $67,768.53 from Desertscape's Bank 2 account number X-6412 in Nevada through Bank 3's servers in New Jersey and Texas to a car dealership in Florida as payment for Costa's purchase of a 2020 Mercedes-Benz Sprinter Cargo Van. (Counts 1 and 2 of the Criminal Information). On or about March 25, 2021, Marabella and Costa transferred or caused an interstate wire transfer of $9,709.19 from Desertscapes' Bank 2 account number X-6412 through Bank 3's servers in New Jersey and Texas to a motor sports company in Nevada to pay for Costa's supercar racetrack diving experience at the Las Vegas Motor Speedway.

Sale of Fraudulently Obtains Merchandise

u. From on or about February 15, 2023, to on or about February 28, 2025, Marabella and Costa purchased high-end merchandise with victims' funds, such as expensive purses, shoes, clothing, and jewelry. Marabella sold the fraudulently obtained merchandise through an on-line consignment company. Marabella and Costa received more than $245,000 as a result of those on-line sales.

Falsification of Individual 1's Bank 1 Statements

s. Marabella and Costa knowingly possessed and used, without authorization, Individual 1's Bank 1 personal bank account monthly statements for account numbers X-2654, X-1749, and X-1122. Individual 1's personally identifying information (PII) was removed and replaced with Marabella and Costa's PII. Marabella and Costa altered/forged the information on Individual 1's bank statements to later represent the bank statements as their own for the purpose of falsely inflating their bank account balances to obtain high-end goods and services. Marabella and Costa's bank actual account balances did not support their ability to obtain high-end luxury homes, vehicles, and other services they accessed. On or about April 21, 2023, Marabella and Costa presented Individual 1's forged bank statements to the leasing agent for a luxury home in Henderson. The forged bank statements were used as part of the income verification process causing the leasing agent's mistaken reliance on the false information and representations as being true and correct. As a result, Marabella and Costa obtained a two-year house lease, with monthly lease payments of $23,000, for which they otherwise would not have qualified. Marabella and Costa used proceeds of the wire fraud scheme to pay the monthly lease payments.

v. As a result of the wire fraud scheme, Marabella and Costa unlawfully obtained more than $26 million of the victims' money and property to which they were not entitled. Marabella and Costa, jointly and severally, owe Company 1 restitution in the amount of at least $26,343,510.

VI. SENTENCING FACTORS

15. Discretionary Nature of Sentencing Guidelines: Defendant understands that in determining defendant's sentence, the district court is required to calculate the applicable sentencing guidelines range and to consider that range, possible departures under the sentencing guidelines, and the other sentencing factors set forth in 18 U.S.C. § 3553(a). Defendant understands that the sentencing guidelines are advisory only, that defendant cannot have any expectation of receiving a sentence within the calculated sentencing guidelines range, and that after considering the sentencing guidelines and the other § 3553(a) factors, the district court will be free to exercise its discretion to impose any sentence it finds appropriate up to the maximum set by statute for the crimes of conviction.

16. Offense Level Calculations: The parties jointly agree and stipulate that, in calculating defendant's advisory guidelines sentencing range, the Court should use the following base offense level and adjustments; acknowledge that these stipulations do not bind the district

court; and agree that they will not seek to apply or advocate for the use of any other base offense levels or any other specific offense characteristics, enhancements, or reductions in calculating the advisory guidelines range:

Base Offense Level [USSG § 2B1.1(a)(1)]:	7
Loss of more than $25 million [USSG § 2B1.1(b)(1)(L)]:	+22
§ 1957 Conviction [USSG § 2S1.1(a)(1) and (b)(2)(A)]:	+1
Adjusted Offense Level:	30

The parties further agree that, if, at the time of sentencing, the district court determines that defendant has not received any criminal history points from Chapter Four, Part A, the parties will jointly recommend that defendant receive a two-level reduction pursuant to § 4C1.1(a).

17. Reduction for Acceptance of Responsibility: Under USSG § 3E1.1(a), the USAO will recommend that defendant receive a two-level downward adjustment for acceptance of responsibility unless defendant (a) fails to truthfully admit facts establishing a factual basis for the guilty pleas when defendant enters the pleas; (b) fails to truthfully admit facts establishing the amount of restitution owed when defendant enters the guilty pleas; (c) fails to truthfully admit facts establishing the forfeiture allegations when defendant enters the guilty pleas; (d) provides false or misleading information to the USAO, the Court, Pretrial Services, or the Probation Office; (e) denies involvement in the offenses or provides conflicting statements regarding defendant's involvement or falsely denies or frivolously contests conduct relevant to the offenses; (f) attempts to withdraw defendant's guilty pleas; (g) commits or attempts to commit any crime; (h) fails to appear in court; or (i) violates the conditions of pretrial release.

Under USSG § 3E1.1(b), if the district court determines that defendant's total offense level before operation of § 3E1.1(a) is 16 or higher, and if the USAO recommends a two-level downward adjustment pursuant to the preceding paragraph, the USAO will move for an additional one-level downward adjustment for acceptance of responsibility before sentencing because defendant communicated defendant's decision to plead guilty in a timely manner that enabled the USAO to avoid preparing for trial and to efficiently allocate its resources.

18. Criminal History Category: Defendant acknowledges that the district court may base defendant's sentence in part on defendant's criminal record or criminal history. The district court will determine defendant's criminal history category under the sentencing guidelines.

19. Additional Sentencing Information: The stipulated sentencing guidelines calculations are based on information now known to the parties. Defendant understands that both defendant and the USAO are free to (a) supplement the facts in this agreement by supplying relevant information to the U.S. Probation and Pretrial Services Offices and the district court regarding the nature, scope, and extent of defendant's criminal conduct and any aggravating or mitigating facts or circumstances; and (b) correct any and all factual misstatements relating to the district court's sentencing guidelines calculations and determination of sentence. While this paragraph permits both the USAO and defendant to submit full and complete factual information to the U.S. Probation and Pretrial Services Offices and the district court, even if that factual information may be viewed as inconsistent with the facts agreed to in this agreement, this paragraph does not affect defendant's and the USAO's obligations not to contest the facts agreed to in this agreement. Good faith efforts to provide truthful information or to correct factual misstatements shall not be grounds for defendant to withdraw defendant's guilty pleas.

Defendant acknowledges that the U.S. Probation Office may calculate the sentencing guidelines differently and may rely on additional information it obtains through its investigation. Defendant also acknowledges that the district court may rely on this and other additional information as it calculates the sentencing guidelines range and makes other sentencing determinations, and the district court's reliance on such information shall not be grounds for defendant to withdraw defendant's guilty pleas.

VII. POSITIONS REGARDING SENTENCING

20. The parties will jointly recommend that the district court impose a sentence at the low end of the advisory guideline range that corresponds with the adjusted offense level stipulated in this plea agreement and defendant's criminal history category as determined by the district court. The parties will also jointly recommend that no fine should be imposed. Defendant will not, either explicitly or implicitly, argue for a downward departure or variance from defendant's offense level or criminal history category. In agreeing to this sentencing recommendation, the parties have taken into consideration all of the factors set forth in 18 U.S.C. § 3553(a) and conclude that a low-end guideline sentence is a reasonable sentence.

21. The parties will also jointly recommend that the district court order that its sentence run concurrently with any custodial sentence imposed in *State of Nevada v. Cynthia Marabella,* case number C-25-389580-5.

22. If the district court imposes a custodial sentence, the parties will further jointly recommend that the district court impose a three-year term of supervised release and include the following special conditions: (a) no contact with Individual 2 or any employee of Company 1; and (b) an occupational restriction pursuant to U.S.S.G. § 5F1.5 that defendant not be employed in any position that would allow her access to her employers' financial accounts, lines of credit, credit cards, cryptocurrency accounts, or any persons' PII during the course of her supervision.

23. Defendant acknowledges that the district court does not have to follow the recommendation of either party.

24. Notwithstanding its agreement to recommend a sentence as described above, the USAO reserves its right to defend any lawfully imposed sentence on appeal or in any post-conviction litigation.

25. If defendant commits any of the acts or omissions listed in Paragraph 17 above, then: (a) the USAO is entitled to argue for any sentence it deems appropriate under 18 U.S.C. § 3553(a); (b) the USAO may request that the district court, in calculating the advisory guidelines range, apply specific offense characteristics and enhancements not included in the stipulated offense level calculation in Paragraph 16; and (c) defendant remains bound by the provisions of this agreement and shall not have the right to withdraw defendant's guilty pleas.

VIII. WAIVER OF CONSTITUTIONAL RIGHTS

26. Defendant understands that by pleading guilty, defendant gives up the following rights:

a. The right to persist in a plea of not guilty;

b. The right to a speedy and public trial by jury;

c. The right to be represented by counsel—and if necessary have the court appoint counsel—at trial. Defendant understands, however, that, defendant retains the right to be represented by counsel—and if necessary have the court appoint counsel—at every other stage of the proceeding;

d. The right to be presumed innocent and to have the burden of proof placed on the USAO to prove defendant guilty beyond a reasonable doubt;

e. The right to confront and cross-examine witnesses against defendant;

f. The right to testify and to present evidence in opposition to the charges, including the right to compel the attendance of witnesses to testify;

g. The right not to be compelled to testify, and, if defendant chose not to testify or present evidence, to have that choice not be used against defendant; and

h. The right to pursue any affirmative defenses; Fourth Amendment or Fifth Amendment claims; any other pretrial motions that have been or could have been filed; and challenges to any adverse pre-trial rulings (unless specifically reserved in the following section).

IX. WAIVER OF VENUE

27. Having been fully advised by defendant's attorney regarding the requirements of venue with respect to the offenses to which defendant is pleading guilty, to the extent the offenses to which defendant is pleading guilty were committed, begun, or completed outside the District of Nevada, defendant knowingly, voluntarily, and intelligently waives, relinquishes, and gives up: (a) any right that defendant might have to be prosecuted only in the district where the offenses to which defendant is pleading guilty were committed, begun, or completed; and (b) any defense, claim, or argument defendant could raise or assert based upon lack of venue with respect to the offenses to which defendant is pleading guilty.

X. WAIVER OF STATUTE OF LIMITATIONS

28. Having been fully advised by defendant's attorney regarding application of the statute of limitations to the offenses to which defendant is pleading guilty, defendant hereby knowingly, voluntarily, and intelligently waives, relinquishes, and gives up: (a) any right that defendant might have not to be prosecuted for the offenses to which defendant is pleading guilty because of the expiration of the statute of limitations for those offenses prior to the filing of the information alleging those offenses; and (b) any defense, claim, or argument defendant could raise or assert that prosecution of the offenses to which defendant is pleading guilty is barred by the expiration of the applicable statute of limitations, pre-indictment delay, or any speedy trial violation.

XI. WAIVER OF APPELLATE RIGHTS

29. Waiver of Appellate Rights: Defendant knowingly and expressly waives the right to appeal: (a) any sentence imposed within or below the applicable Sentencing Guideline range as determined by the district court; (b) the manner in which the district court determined that sentence on the grounds set forth in 18 U.S.C. § 3742; (c) any other aspect of the conviction, including but not limited to the constitutionality of the statutes of conviction; and (d) any other aspect of the sentence, including but not limited to the constitutionality of any mandatory or standard conditions of supervised release; the denial of any motion for early termination of supervised release; or any special conditions of supervised release stipulated in this agreement; and any order of restitution or forfeiture.

30. Defendant reserves only the right to appeal any portion of the sentence that is an upward departure or variance from the applicable Sentencing Guideline range as determined by the district court.

31. Waiver of Post-Conviction Rights: Defendant also knowingly and expressly waives all collateral challenges, including any claims under 28 U.S.C. § 2255, to defendant's convictions, sentence, and the procedure by which the district court adjudicated guilt and imposed sentence, except non-waivable claims of ineffective assistance of counsel.

32. Preservation of Evidence: Defendant acknowledges that the USAO and the agencies investigating this case are not obligated or required to preserve any evidence obtained in the investigation of this case.

XII. FORFEITURE

33. Defendant knowingly and voluntarily:

a. Agrees to the district court imposing an in personam criminal forfeiture money judgment of $26,343,510 as to Count One and an in personam criminal forfeiture money judgment of $67,768.53 as to Count Two, not to be held jointly and severally liable with any codefendants, but with the total collected money judgment amount between the codefendants not to exceed $26,343,510 to ensure the government does not collect more than the forfeitable amount based on the forfeiture statutes and Ninth Circuit cases;

b. Agrees the in personam criminal forfeiture money judgment amounts comply with *United States v. Lo*, 839 F.3d 777 (9th Cir. 2016); *Honeycutt v. United States,* 581 U.S. 443 (2017); *United States v. Thompson,* 990 F.3d 680 (9th Cir. 2021); *and United States v. Prasad,* 18 F.4th 313 (9th Cir. 2021);

c. Waives defendant's right to any criminal forfeiture proceedings of the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets (proceedings);

d. Waives service of process of any and all documents filed in this action and any proceedings concerning the in personam criminal forfeiture money judgments arising from the facts and circumstances of this case and the substitution and forfeiture of defendant's other assets;

e. Waives any further notice to defendant, defendant's agents, and defendant's attorney regarding the in personam criminal forfeiture money judgments and the substitution and forfeiture of other assets;

f. Agrees not to file any claim, answer, petition, and other documents in any proceedings concerning the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets; agrees not to contest, and agrees not to assist any other person and entity to contest, the substitution and forfeiture of defendant's other assets; and agrees to withdraw immediately any claim, answer, petition, and other documents in any proceedings;

g. Waives all constitutional, statutory, legal, equitable rights, defenses, and claims including, but not limited to, the criminal forfeiture money judgments in any proceedings under the Fourth Amendment to the United States Constitution;

h. Waives the statute of limitations, the CAFRA requirements, Fed. R. Crim. P. 7, 11, 32.2, and 43(a), including, but not limited to, forfeiture notice in the charging document, the court advising defendant of the forfeiture at the change of plea, the court having a forfeiture hearing, the court making factual findings regarding the forfeiture, the court announcing the forfeiture at the change of plea and sentencing, the court attaching the forfeiture order to the Judgment in a Criminal Case, the substitution and forfeiture of defendant's other assets, and any and all constitutional, statutory, legal, equitable rights, defenses, and claims regarding the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets in any proceedings, including, but not limited to, double jeopardy and due process under the Fifth Amendment to the United States Constitution;

i. Waives any and all constitutional, statutory, legal, equitable rights, defenses, and claims regarding the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets in any proceedings, including, but not limited to, a jury trial under the Sixth Amendment to the United States Constitution;

j. Waives any and all constitutional, statutory, legal, equitable rights, defenses, and claims regarding the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets in any proceedings, including, but not limited to, excessive fines clause and cruel and unusual punishments clause under the Eighth Amendment to the United States Constitution;

k. Waives any and all constitutional, statutory, legal, equitable rights, defenses, and claims regarding the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets in any proceedings under *Lo, Honeycutt, Thompson,* and *Prasad*;

l. Agrees to the entry of an Order of Forfeiture with the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets to the United States;

m. Waives the right to appeal any Order of Forfeiture;

n. Agrees the in personam criminal forfeiture money judgments are immediately due and payable and are subject to immediate collection by the USAO;

o. Agrees and understands the in personam criminal forfeiture money judgments and the substitution and forfeiture of defendant's other assets to satisfy the money judgments shall not be treated as satisfaction of any assessment, fine, restitution, cost of imprisonment, and any other penalty the district court may impose upon defendant in addition to the forfeiture;

p. Agrees and understands that on the government's motion, the court may at any time enter an order of forfeiture or amend an existing order of forfeiture to include subsequently located property or substitute property under Fed. R. Crim. P. 32.2(b)(2)(A) and (C) and 32.2(e);

q. Acknowledges the amount of the forfeiture may differ from, and may be significantly greater than or less than, the amount of restitution;

r. Agrees to take all steps as requested by the USAO to pass clear title of any forfeitable assets which may be used to satisfy the in personam criminal forfeiture money judgments to the United States and to testify truthfully in any judicial forfeiture proceedings. Defendant understands and agrees that the in personam criminal forfeiture money judgment amounts represent proceeds of illegal conduct and is forfeitable. Defendant shall provide the

USAO with a full and complete financial disclosure statement under penalty of perjury within 10 days of executing the plea agreement. The financial statement shall disclose to the USAO all assets and financial interests valued at more than $1,000. Defendant understands these assets and financial interests include all assets and financial interests that defendant has an interest, direct or indirect, whether held in defendant's name or in the name of another, in any property, real or personal. Defendant shall also identify all assets valued at more than $1,000 which defendant has transferred to third parties or diverted from defendant directly to third parties, since January 2018, including the location of the assets and the identity of any third party; and

s. Admits the in personam criminal forfeiture money judgment amounts are (1) any property, real or personal, which constitutes or is derived from proceeds traceable to a violation of 18 U.S.C. § 1343, a specified unlawful activity as defined in 18 U.S.C. §§ 1956(c)(7)(A) and 1961(1)(B), or a conspiracy to commit such offense; (2) any property constituting, or derived from, proceeds obtained directly or indirectly, as the result of a violation of 18 U.S.C. § 1343, affecting a financial institution, or a conspiracy to violate such offense; (3) any property, real or personal, involved in a transaction or attempted transaction in violation of 18 U.S.C. § 1957, or any property traceable to such property; (4) any property, real or personal, which constitutes or is derived from proceeds traceable to a violation of 18 U.S.C. § 1957, a specified unlawful activity as defined in 18 U.S.C. §§ 1956(c)(7)(A) and 1961(1)(B), or a conspiracy to commit such offense; and (5) any property, real or personal, involved in a violation of 18 U.S.C. § 1957, or any property traceable to such property and are subject to forfeiture under 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c); 18 U.S.C. § 982(a)(2)(A); 18 U.S.C. § 981(a)(1)(A) with 28 U.S.C. § 2461(c); 18 U.S.C. § 982(a)(1); and 21 U.S.C. § 853(p).

XIII. RESULT OF WITHDRAWAL OF GUILTY PLEAS OR VACATUR/REVERSAL/SET-ASIDE OF CONVICTIONS

34. Consequence of Withdrawal of Guilty Pleas: Defendant agrees that if, after entering guilty pleas pursuant to this agreement, defendant seeks to withdraw and succeeds in withdrawing defendant's guilty pleas on any basis other than a claim and finding that entry into this agreement was involuntary, then (a) the USAO will be relieved of all of its obligations under this agreement and (b) should the USAO choose to pursue any charge that was either dismissed or not filed as a result of this agreement, then (i) any applicable statute of limitations will be tolled between the date of defendant's signing of this agreement and the filing commencing any such action; and (ii) defendant waives and gives up all defenses based on the statute of limitations, any claim of pre-indictment delay, or any speedy trial claim with respect to any such action, except to the extent that such defenses existed as of the date of defendant's signing this agreement.

35. Consequence of Vacatur, Reversal, or Set-aside: Defendant agrees that if any count of conviction is vacated, reversed, or set aside, or the specific enhancements imposed by the district court to which the parties stipulated in this agreement is vacated or set aside, the USAO may: (a) ask the district court to resentence defendant on any remaining counts of conviction, with both the USAO and defendant being released from any stipulations regarding sentencing contained in this agreement; (b) ask the district court to void the entire plea agreement and vacate defendant's guilty pleas on any remaining counts of conviction, with both the USAO and defendant being released from all their obligations under this agreement; or (c) leave defendant's remaining convictions, sentence, and plea agreement intact. Defendant agrees that the choice among these three options rests in the exclusive discretion of the USAO, and that, should the USAO choose to pursue any charge that was either dismissed or not filed as

a result of this agreement, then (i) any applicable statute of limitations will be tolled between the date of defendant's signing of this agreement and the filing commencing any such action; and (ii) defendant waives and gives up all defenses based on the statute of limitations, any claim of pre-indictment delay, or any speedy trial claim with respect to any such action, except to the extent that such defenses existed as of the date of defendant's signing this agreement.

XIV. BREACH OF AGREEMENT

36. Defendant agrees that if, at any time after this agreement becomes effective, defendant knowingly violates or fails to perform any of defendant's obligations under this agreement ("a breach"), the USAO may declare this agreement breached. All of defendant's obligations are material, a single breach of this agreement is sufficient for the USAO to declare a breach, and defendant shall not be deemed to have cured a breach without the express agreement of the USAO in writing. If the USAO declares this agreement breached, and the district court finds such a breach to have occurred, then: (a) if defendant has previously entered guilty pleas pursuant to this agreement, defendant will remain bound by the provisions of this agreement and will not be able to withdraw the guilty pleas; and (b) the USAO will be relieved of all its obligations under this agreement.

XV. COURT AND UNITED STATES PROBATION AND PRETRIAL SERVICES OFFICE NOT PARTIES

37. Defendant understands that the Court and the U.S. Probation and Pretrial Services Office are not parties to this agreement and need not accept any of the USAO's sentencing recommendations or the parties' agreements to facts or sentencing factors.

38. Defendant understands that both defendant and the USAO are free to argue on appeal and collateral review that the district court's sentencing guidelines calculations and the sentence it chooses to impose are not error.

39. Defendant understands that even if the district court ignores any sentencing recommendation, finds facts or reaches conclusions different from those agreed to by the parties, or imposes any sentence up to the maximum established by statute, defendant cannot, for that reason, withdraw defendant's guilty pleas, and defendant will remain bound to fulfill all defendant's obligations under this agreement. Defendant understands that no one—not the prosecutor, defendant's attorney, or the Court—can make a binding prediction or promise regarding the sentence defendant will receive, except that it will be within the statutory maximum.

XVI. ADDITIONAL ACKNOWLEDGMENTS

40. Defendant acknowledges that:

a. Defendant read this agreement and defendant understands its terms and conditions.

b. Defendant had adequate time to discuss this case, the evidence, and this agreement with defendant's attorney.

c. Defendant carefully and thoroughly discussed all terms of this agreement with defendant's attorney.

d. Defendant understands the terms of this agreement and voluntarily agrees to those terms.

e. Defendant has discussed with defendant's attorney the following: the evidence; defendant's rights; possible pretrial motions that might be filed; possible defenses that might be asserted either prior to or at trial; the sentencing factors set forth in 18 U.S.C. § 3553(a); the relevant sentencing guidelines provisions; and consequences of entering into this agreement.

f. The representations contained in this agreement are true and correct, including the factual basis for defendant's offenses set forth in this agreement.

g. Defendant was not under the influence of any alcohol, drug, or medicine that would impair defendant's ability to understand the agreement when defendant considered signing this agreement and when defendant signed it.

41. Defendant understands that defendant alone decides whether to plead guilty or go to trial and acknowledges that defendant has decided to enter defendant's guilty pleas knowing of the charges brought against defendant, defendant's possible defenses, and the benefits and possible detriments of proceeding to trial.

42. Defendant understands that no promises, understandings, or agreements other than those set forth in this agreement have been made or implied by defendant, defendant's attorney, or the USAO, and no additional promises, agreements, or conditions shall have any force or effect unless set forth in writing and signed by all parties or confirmed on the record before the district court.

43. Defendant acknowledges that defendant decided to plead guilty voluntarily and that no one threatened, coerced, or forced defendant to enter into this agreement.

44. Defendant is satisfied with the representation of defendant's attorney, and defendant is pleading guilty because defendant is guilty of the charges and chooses to take advantage of the promises set forth in this agreement and for no other reason.

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XVII. PLEA AGREEMENT PART OF THE GUILTY PLEA HEARING

45. The parties agree that this agreement will be considered part of the record of defendant's guilty plea hearing as if the entire agreement had been read into the record of the proceeding.

AGREED AND ACCEPTED

UNITED STATES ATTORNEY'S OFFICE
FOR THE DISTRICT OF NEVADA

TODD BLANCHE
Deputy Attorney General

/s/Kimberly M. Frayn — *3/5/2026*
KIMBERLY M. FRAYN — Date
Assistant United States Attorney

3/3/26
CYNTHIA MARIE MARABELLA — Date
Defendant

3/3/26
MICHAEL KENNEDY, ESQ.
LAUREN GORMAN, ESQ. — Date
Attorneys for Defendant MARABELLA

EXHIBIT A
Form of Two-Count Information
Charging Defendant Marabella and Defendant Costa

THE UNITED STATES OF AMERICA CHARGES THAT:

Introductory Allegations

At all times relevant to the Information, unless otherwise stated:

1. Company 1, a construction company located in Las Vegas, Nevada, was owned, operated, and managed by an executive team, including but not limited to Individuals 1 and 2.[3]

2. Defendant Cynthia Marie Marabella ("Marabella") was employed as a controller at Company 1. Her duties included, among other things, managing bank accounts, accounts payable, accounts receivable, collaboration with Company 1's outside certified public accounting firm (CPA), and preparing income statements and balance sheets. As part of her duties, Marabella received financial statements from various financial institutions including banks and credit card companies.

3. Marabella had a merchant account number X-6085 with Intuit[4] for CM Consulting LLC ("CM Consulting").

4. Defendant William Keolanui Costa ("Costa") had an Intuit merchant account number X-1369 for Plated Perfection LLC ("Plated Perfection").

5. Costa owned Critical Strategic Solutions ("CSS"), which is a security company located in the Las Vegas area that specialized in executive protection.

6. Marabella and Costa registered Desertscapes Landscape LLC ("Desertscapes") with Nevada's Secretary of State in August 2020.

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[3] Individual 1, Individual 2, and Company 1 are collectively "the victims."

[4] Intuit is a company that develops and sells financial software and services for individuals, small businesses, and accountants, helping with taxes, accounting, money management, and marketing through popular brands like TurboTax (tax prep), QuickBooks (small business accounting), Credit Karma (personal finance/credit), and Mailchimp (marketing).

7. Bank 2's servers process and complete financial transactions such as checks, ACH, and wires, through servers in Georgia and it is headquartered in California, with a branch location in Las Vegas, Nevada.

8. Bank 3's financial processing is completed in New Jersey and Texas, and it is headquartered in New York.

9. Bank 4's is headquartered and payment processing is completed in Utah.

10. Bank 7's financial processing is completed in California and it is headquartered in New York.

11. Banks 1, 2, 3, 4, 5, and 6 are federally insured financial institutions.

The Scheme to Defraud

12. From a date unknown but not later than on or about January 1, 2018, to on or about February 28, 2025, in the State and Federal District of Nevada and elsewhere, Marabella and Costa, aiding and abetting one another, knowingly devised, intended to devise, and participated in a scheme and artifice to defraud the victims and to obtain the victims' money and property by means of materially false and fraudulent pretenses, representations, and promises, as further described below.

Purpose of the Scheme to Defraud

13. It was the purpose of the scheme to use Marabella's position of trust and authority at Company 1 to obtain money and property from the victims that Marabella and Costa were not entitled to, by means of materially false and fraudulent pretenses, representations, and promises as further described below, and to conceal their misappropriation of proceeds by laundering them through other business entities controlled by Marabella and Costa.

Manner and Means of the Scheme to Defraud

14. As part of the scheme, Marabella and Costa used a variety of means and methods to steal money and property from the victims, including but not limited to:

i. Duplicating Company 1 issued bonus checks and depositing them into bank accounts controlled by Marabella and Costa;

ii. Using credit cards the victims had no knowledge of and making unauthorized charges for the benefit of Marabella and Costa, followed by their payments of those credit cards' bills with the victims' funds;

iii. Providing false accounting records to the victims;

iv. Creating forged and fictitious bank statements and submitting them to Company 1's CPA firm as true and legitimate Company 1 records;

v. Sending fictitious invoices from Intuit merchant accounts in the names of companies controlled by Marabella and Costa, such as CM Consulting and Plated Perfection, to Marabella's Company 1 work email, and then paying the invoices with the victims' funds to bank accounts controlled by them;

vi. Making electronic/ACH payments from Company 1's Bank 1 account number X-6468 to pay off vehicles, living expenses, and credit cards unrelated to Company 1's business operations and unauthorized by the victims; and

vii. Purchasing high-end merchandise using the victims' funds and selling those stolen items by way of internet wire transactions through an on-line consignment company, and elsewhere.

15. Marabella and Costa wire transferred or caused the wire transfer of funds from Company 1's Bank 1 operating account number X-6468, without the victims' authorization and

for no legitimate purpose, into various accounts controlled by them, including the following accounts:

i. Bank 2 account number X-2917 with Marabella and Costa both signers on the account;

ii. Bank 4 account number X-8584 with Marabella being the sole signer;

iii. Plated Perfection's Bank 2 account number X-8242 with Marabella and Costa both signers on the account;

iv. Payments made to credit card accounts held by Marabella and Costa; and

v. Payments to auto loan companies in which one or both Marabella and Costa are on the car loans.

16. As part of the scheme, Marabella and Costa caused CM Consulting and Plated Perfection's Intuit merchant accounts to invoice Company 1 for fictitious services never rendered. CM Consulting and Plated Perfection did not provide any goods or services to Company 1, and the victims did not authorize these payments. Marabella received the invoices at her Company 1 email address. Marabella wire transferred payment for the CM Consulting invoices from Company 1's Bank 1 account number X-6468 to Marabella's Bank 4 account number X-8584. A portion of the money was then deposited into Marabella and Costa's joint Bank 2 account number X-2917. Marabella wire transferred payments for Plated Perfection's invoices to Marabella and Costa's joint Plated Perfection's Bank 2 account number X-8242, which was then transferred into their joint Bank 2 account number X-2917. Marabella concealed the fictitious invoice payments from the victims and provided Company 1's CPA firm with bank statements that Marabella had altered to make it appear that the CM Consulting and Plated Perfection payments were for legitimate Company 1 business expenses.

17. In 2020, Marabella and Costa wire transferred or caused wire transfers of funds from Individual 1's Bank 5 account number X-8891 on more than 20 occasions totaling more than $87,000 to CSS's PayPal account number X-6878, which is an account solely held by Costa. CSS did not provide any goods or services to the victims and the victims did not authorize these payments.

18. In August 2020, Marabella and Costa opened a Desertscapes business account number X-6412 at Bank 2 in Las Vegas Nevada. In February 2021, Marabella, using her Company 1 email address, directed a Bank 1 employee to issue cashier's check number 125812 in the amount of $335,000 drawn from Individual 1's Bank 1 trust account number X-7310 and made payable to Desertscapes. Marabella picked up the cashier's check from Bank 1. On or about February 12, 2021, Marabella and Costa deposited or caused the cashier's check to be deposited into Desertscapes' Bank 2 account number X-6412. On or about February 24, 2021, a check in the amount of $60,000 drawn from Desertscapes' Bank 2 account number X-6412 made payable to a Las Vegas area custom car builder was cashed as a downpayment on a custom car build for Costa. On or about March 15, 2021, Marabella and Costa wire transferred or caused a wire transfer of $67,768.53 from Desertscapes' Bank 2 account number X-6412 through Bank 3's servers in New Jersy and Texas to a car dealership in Florida, as payment for Costa's purchase of a Mercedes-Benz 2020 Sprinter Cargo Van. On or about March 25, 2021, Marabella and Costa wire transferred or caused a wire transfer of $9,709.19 from Desertscapes' Bank 2 account number X-6412 through Bank 3's servers in New Jersey and Texas to a motor sports company to pay for Costa's supercar racetrack diving experience at the Las Vegas Motor Speedway.

19. From a time unknown but not later than February 2023 to on or about February 28, 2025, Marabella and Costa purchased high-end merchandise with victims' funds, such as expensive purses, shoes, clothing, and jewelry, and then Marabella sold the fraudulently

obtained merchandise through an on-line consignment company. Marabella and Costa received approximately $245,000 as a result of those on-line sales.

20. As a result of the fraud scheme, defendants Marabella and Costa unlawfully obtained more than $26 million of the victims' money and property to which they were not entitled.

COUNT ONE
Wire Fraud
(18 U.S.C. §§ 1343 and 2)

21. The allegations in paragraphs 1 through 20 are re-alleged and incorporated as if fully set forth herein.

22. On or about March 15, 2021, in the State and Federal District of Nevada, and elsewhere,

CYNTHIA MARABELLA and WILLIAM COSTA,

defendants herein, aiding and abetting one another, having devised and participated in the above-described scheme and artifice to defraud, and to obtain money and property by means of false and fraudulent pretenses, representations, and promises, did, for the purpose of executing the scheme and artifice, transmit and cause to be transmitted by means of wire, radio, and television communication in interstate commerce, writings, signs, signals, pictures, and sounds, that is, an interstate wire transfer caused by the issuance of cashier's check number 125812 in the amount of $335,000 drawn from Individual 1's Bank 1 trust account number X-7310 in Nevada, in violation of Title 18, United States Code, Sections 1343 and 2.

COUNT TWO
Engaging in Transactions in Unlawful Proceeds
(18 U.S.C. §§ 1957 and 2)

23. The allegations in paragraphs 1 through 20 are re-alleged and incorporated as if fully set forth herein.

24. On or about March 15, 2021, in the State and Federal District of Nevada and elsewhere,

CYNTHIA MARABELLA and WILLIAM COSTA,

defendants herein, aiding and abetting one another, knowingly engaged in a monetary transaction in criminally derived property of a value greater than $10,000, that is, an interstate wire transfer in the amount of $67,768.53 from Bank 2 account X-6412 in Nevada to a car dealership in Florida, that was in fact derived from specified unlawful activity, that is, Wire Fraud, in violation of Title 18, United States Code, Sections 1343 and 2, as alleged in Count One, all in violation of Title 18, United States Code, Sections 1957 and 2.

FORFEITURE ALLEGATION ONE
Wire Fraud

25. The allegations contained in Count One of this Criminal Information are hereby realleged and incorporated herein by reference for the purpose of alleging forfeiture under 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c) and 18 U.S.C. § 982(a)(2)(A).

26. Upon conviction of the felony offense charged in Count One of this Criminal Information,

CYNTHIA MARABELLA, and WILLIAM COSTA,

defendants herein, shall forfeit to the United States of America, any property, real or personal, which constitutes or is derived from proceeds traceable to a violation of 18 U.S.C. § 1343, a specified unlawful activity as defined in 18 U.S.C. §§ 1956(c)(7)(A) and 1961(1)(B), or a conspiracy to commit such offense:

defendants herein, shall forfeit to the United States of America, any property constituting, or derived from, proceeds obtained directly or indirectly, as the result of a violation of 18 U.S.C.

§ 1343, affecting a financial institution, as defined in 18 U.S.C. § 20, or a conspiracy to violate such offense:

an in personam criminal forfeiture money judgment including, but not limited to, at least $26,343,510.35 (property).

27. If any property subject to forfeiture under 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c) and 18 U.S.C. § 982(a)(2)(A), as a result of any act or omission of the defendants-

a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third party;

c. has been placed beyond the jurisdiction of the court;

d. has been substantially diminished in value; or

e. has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States of America, under 21 U.S.C. § 853(p), to seek a criminal forfeiture including, but not limited to, $26,343,510.35, from any other property of the defendants for the property listed above.

All under 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c); 18 U.S.C. § 982(a)(2)(A); 18 U.S.C. § 1343; and 21 U.S.C. § 853(p).

FORFEITURE ALLEGATION TWO
Engaging in Transactions in Unlawful Proceeds

28. The allegations contained in Count Two of this Criminal Information are hereby realleged and incorporated herein by reference for the purpose of alleging forfeiture under 18 U.S.C. § 981(a)(1)(A) with 28 U.S.C. § 2461(c); 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c); and 18 U.S.C. § 982(a)(1).

29. Upon conviction of the felony offense charged in Count Two of this Criminal Information,

CYNTHIA MARABELLA and WILLIAM COSTA,

defendants herein, shall forfeit to the United States of America, any property, real or personal, involved in a transaction or attempted transaction in violation of 18 U.S.C. § 1957, or any property traceable to such property:

defendants herein, shall forfeit to the United States of America, any property, real or personal, which constitutes or is derived from proceeds traceable to a violation of 18 U.S.C. § 1957, a specified unlawful activity as defined in 18 U.S.C. §§ 1956(c)(7)(A) and 1961(1)(B), or a conspiracy to commit such offense:

defendants herein, shall forfeit to the United States of America, any property, real or personal, involved in a violation of 18 U.S.C. § 1957, or any property traceable to such property:

an in personam criminal forfeiture money judgment including, but not limited to, at least $67,768.53 (property).

30. If any property subject to forfeiture under 18 U.S.C. § 981(a)(1)(A) with 28 U.S.C. § 2461(c); 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c); and 18 U.S.C. § 982(a)(1), as a result of any act or omission of the defendants-

a. cannot be located upon the exercise of due diligence;

b. has been transferred or sold to, or deposited with, a third party;

c. has been placed beyond the jurisdiction of the court;

d. has been substantially diminished in value; or

e. has been commingled with other property which cannot be divided without difficulty;

it is the intent of the United States of America, pursuant to 21 U.S.C. § 853(p), to seek a criminal forfeiture including, but not limited to, $67,768.53, from any other property of the defendants for the property listed above.

All under 18 U.S.C. § 981(a)(1)(A) with 28 U.S.C. § 2461(c); 18 U.S.C. § 981(a)(1)(C) with 28 U.S.C. § 2461(c); 18 U.S.C. § 982(a)(1); 18 U.S.C. § 1957; and 21 U.S.C. § 853(p).