



U.S. Department of Justice

Criminal Division

Asset Forfeiture and Money Laundering Section

Washington, D.C. 20530

Robert Everett Johnson
Institute for Justice
901 N. Glebe Road, Suite 900
Arlington, VA 22203

JUN 27 2016

Re: **Petition for Remission and Mitigation**
United States v. \$62,936.04 U.S. Currency (D. Md.)
Civil Case Number: CV-12-1216
Asset Identification Number: 12-IRS-000512
AFTRAK Number: 1000248776
Petitioners: Randy and Karen Sowers

Dear Mr. Johnson:

We have carefully reviewed the 28-page petition you filed on behalf of Randy and Karen Sowers, as well as the approximately 200 pages of attached exhibits. Due to the unique facts and circumstances presented in this case, we have granted the mitigation request pursuant to 28 C.F.R. § 9.5(b)(2) because complete forfeiture is not necessary to achieve the legitimate purposes of forfeiture, your clients have taken steps to prevent further criminal activity, and because your clients cooperated with law enforcement when first contacted by IRS-CI agents in this matter. The forfeiture in this matter is being mitigated in the full amount forfeited of \$29,500. This grant of mitigation is governed by the regulations set forth at 28 C.F.R. §§ 9.5 and 9.9.

Your clients also sought remission. Their petition is not granted under the remission regulations, however. When interviewed by IRS-CI agents, Randy Sowers said that he deliberately kept his deposits under \$10,000 so he would “not throw up red flags.” Mr. Sowers explained that, although he made approximately \$160,000-\$170,000 per week in revenue, a small portion (approximately \$6,000 to \$14,000 per week) came in the form of cash. According to Mr. Sowers, he kept excess cash in a can at his residence and would periodically integrate that excess cash into deposits in those weeks when he received less cash. These admissions, combined with other direct and circumstantial evidence in the underlying case, are evidence that Mr. Sowers knowingly violated the anti-structuring statute because he intentionally evaded a financial institution’s reporting requirements. As such, we did not find that your clients met the requirements to be considered innocent owners, as defined by 18 U.S.C. § 983(d)(2)(A). They are, therefore, ineligible for remission. See 28 C.F.R. § 9.5(a)(1).

Please contact Deborah Trotter, IRS-CI Asset Forfeiture Coordinator, phone number [REDACTED] to arrange for payment. If you have any questions concerning this decision, please contact AFMLS Attorney Advisor Carly Diroll-Black at [REDACTED].

Sincerely,

A handwritten signature in cursive script, appearing to read "Deborah Connor".

Deborah Connor, Principal Deputy Chief
Asset Forfeiture and Money
Laundering Section

cc: Evan Shea
Assistant United States Attorney
District of Maryland

Deborah Trotter
Asset Forfeiture Coordinator
IRS-CI, Washington, D.C.

Melissa Nasrah, Legal Counsel
U.S. Department of Treasury
Executive Office for Asset Forfeiture