

1 MARK GOLDROSEN, CBN 101731
Attorney at Law
2 255 Kansas Street, Suite 340
San Francisco, California 94103
3 TEL: (415) 565-9600
FAX: (415) 565-9601
4 markgoldro@aol.com

5 Attorneys for Defendant
MIRANDA DEVLIN
6

7 UNITED STATES DISTRICT COURT
8 NORTHERN DISTRICT OF CALIFORNIA
9 SAN FRANCISCO VENUE

10 UNITED STATES OF AMERICA,)

No. CR-21-000226-001 MMC

11 Plaintiff,)

DEFENDANT DEVLIN'S
SENTENCING MEMORANDUM

12 vs.)

13)
14 MIRANDA DEVLIN,)

15 Defendant.)

DATE: November 17, 2021
TIME: 2:15 p.m.
DEPT: Hon. Maxine M. Chesney

16)
17)
18 Defendant MIRANDA DEVLIN remorsefully appears before this honorable Court
19 for sentencing. Ms. Devlin and the government entered into a plea agreement pursuant to
20 Rule 11(c)(1)(C) of the Federal Rules of Criminal Procedure. The parties agreed that a
21 reasonable and appropriate disposition of this case under the Sentencing Guidelines and 18
22 U.S.C. § 3553(a) is 18 months imprisonment, five years supervised release, \$200 special
23 assessment, restitution to be determined at sentencing, forfeiture, and a fine if determined to
24 be appropriate by the Court. Ms. Devlin respectfully asks that the Court impose the sentence
25 agreed upon by the parties and recommended by the Probation Officer. This sentence is
26 sufficient, but not greater than necessary, to both impress upon Ms. Devlin the seriousness
27 of her conduct and to address the sentencing objectives of just punishment, rehabilitation and
28 deterrence as set forth in § 3553(a).

1 **I. MS. DEVLIN’S BACKGROUND**

2 Ms. Devlin is a 37-year-old mother of four daughters, ages 5, 9, 15, and 16. She was
3 born in Tehran, Iran.

4 Ms. Devlin experienced substantial hardships throughout her childhood and
5 adolescence. She lived in Iran during the Iran-Iraq War, which lasted until she was five years
6 old. Presentence Report at ¶ 60 (hereafter “PSR”). Studies have determined that:

7 Armed conflicts have a devastating impact on the mental health of affected
8 populations. Post-traumatic stress disorder (PTSD) and depression are the most common
9 mental disorders in the aftermath of war for both adults and children, occurring in up to one
10 third of the people directly exposed to traumatic war experiences. Exposure to traumatic
11 events is the most important risk factor in this context. However, for children in particular,
12 the detrimental effects of war trauma are not restricted to specific mental health diagnoses,
13 but include a broad and multifaceted set of developmental outcomes that compromise family
14 and peer relations as well as school performance and general life satisfaction.

15 Claudia Catani, *Mental health of children living in war zones: a risk and protection*
16 *perspective*, World Psychiatry (Feb. 2018) (footnote omitted).¹

17 Other hardships faced by Ms. Devlin are described in detail in the PSR at ¶ 60-61.

18 On October 4, 2004, Ms. Devlin married her first husband, a San Francisco attorney.
19 *Id.* at ¶ 63. Ms. Devlin worked as a law clerk/paralegal in his office. *Id.* at ¶ 94. Inspired by
20 her legal work, Ms. Devlin decided to become an attorney. In the fall of 2005, she enrolled
21 in a correspondence law school, and passed the first year law school examination on
22 December 14, 2007. When Ms. Devlin’s law school closed down, she continued her
23 preparation to be a lawyer through the Law Office Study Program, under the supervision of
24 her then-husband. On January 11, 2008, the State Bar determined that Ms. Devlin had met
25 the requirements for certification under the Rules Governing the Practical Training of Law
26 Students. Ms. Devlin completed the training program in 2010 and was declared eligible to
27 take the California Bar Examination. She passed the examination in July of 2013. She also
28 passed the Multi-State Professional Responsibility Examination. Ms. Devlin, however, was
denied a license to practice law because the State Bar found that she did not have the

¹Available at <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC5775132/>.

1 requisite moral character. *Id.* at ¶ 91.

2 While Ms. Devlin was working hard in her efforts to become a lawyer, her marriage
3 was not going well, as explained in the PSR at ¶ 63. Ms. Devlin divorced her first husband
4 in 2010 and had to obtain a court order to prohibit him from contacting her. *Id.* at ¶ 63. Ms.
5 Devlin remarried on April 15, 2011, and is now in the process of obtaining a divorce from
6 her current husband. *Id.* at ¶ 66.

7 It was during the course of marital difficulties and after being denied a license to
8 practice law that Ms. Devlin engaged in most of the crimes charged in this case. Ms. Devlin
9 has no valid excuse to offer the Court for her criminal conduct. She made terrible decisions
10 that caused serious harm to many persons and entities. Ms. Devlin is extremely remorseful
11 for her crimes and she understands she will be punished with both incarceration in the
12 Bureau of Prisons and a substantial forfeiture money judgment.

13 This prosecution and the anticipated punishment have Ms. Devlin's attention, and
14 have led her to make significant efforts towards rehabilitation. Ms. Devlin has now been in
15 custody at Santa Rita jail for approximately nine months. Because of the COVID-19
16 restrictions, conditions at Santa Rita have been especially harsh, with limited opportunities
17 for visitation, recreation, and education. Despite these obstacles, Ms. Devlin has been
18 productive during her incarceration. She successfully completed the Five Keys School
19 parenting class, having been awarded a certificate for outstanding achievement. *Id.* at ¶ 80
20 and Exhibit A. On September 29, 2021, Ms. Devlin finished the art therapy class. On her
21 progress report, she was graded "Exceptional" in all assessment areas. Her teacher wrote a
22 note complimenting Ms. Devlin on the "great job" she was doing and encouraging her to
23 keep up the "good work." *Id.* at ¶ 82 and Exhibit B. Lastly, Ms. Devlin completed the
24 substance abuse program at the jail. On her progress report she was graded "Exceptional" in
25 four of seven assessment areas and "Good" in the remaining three. *Id.* at ¶ 86 and Exhibit C.

26 In addition to being a student while in custody, Ms. Devlin became an inmate worker.
27 Only a few inmates are selected for work positions, based on their positive adjustment. From
28

1 March to May 2021, Ms. Devlin worked in the Santa Rita kitchen. During July and August
2 2021, she was a pod worker, and since August she has assembled clothing/bedding packages
3 for incoming inmates. *Id.* at ¶ 92.

4 Finally, Ms. Devlin reached out on her own to obtain mental health counseling from
5 Tri-Valley Haven. This organization provides individual crisis counseling at Santa Rita jail for
6 persons affected by domestic violence and/or sexual assault. Ms. Devlin began her weekly therapy
7 sessions on August 27, 2021. Her therapist, Aubrey Miller, writes that, Ms. Devlin “is actively
8 engaged during our discussions and is always open to learning and applying new coping skills.” Ms.
9 Devlin is working “on managing her PTSD symptoms by incorporating self-care and self-soothing
10 techniques.” *Id.* at ¶ 84 and Exhibit D.

11 Another positive regarding Ms. Devlin is her strong commitment to the well-being of
12 her four daughters, ages 16, 15, 9, and 5, respectively. The two older daughters have needed
13 special care from Ms. Devlin, as they both suffer from attention deficit hyperactive disorder.
14 The second oldest daughter has also relied on her mother to help her cope with suicidal
15 thoughts and depression. *Id.* at ¶ 63.

16 Ms. Devlin was closely involved with all of her children’s education and extra-
17 curricular activities. From 2018 until her arrest, Ms. Devlin volunteered at least 35 hours per year
18 at the elementary school and at least 40 hours per year at Presidio Early Education School. From
19 2010 to 2014, she volunteered at least 30 hours per year at St. Mary’s School. Finally, from 2014 to
20 2015, she volunteered at John Yehall Chin Elementary School. Her volunteer activities included
21 being the room parent for: (1) one daughter’s second grade class; (2) a second daughter’s second,
22 third, seventh, and eighth grade classes; and (3) a third daughter’s second, third, seventh, and eighth
23 grade classes. She also participated in the PTA when one daughter was a tenth-grader in high school.
24 At the elementary school, Ms. Devlin chaperoned field trips and helped with class parties and student
25 art projects that were sold to raise funds for the school. At Presidio Early Education School, she
26 organized the classroom clean-up day. Finally, she served as the assistant coach for one daughter’s
27 soccer team and attended most of her children’s sports events. *Id.* at ¶ 68.

28

1 In her letter to the Court, the second oldest daughter writes that Ms. Devlin “has been my
2 mom and dad every day of my life before she went to jail. . . . I miss her assurances that I fit in and
3 her answers to my never ending questions about life.” Last year, when Ms. Devlin was available to
4 help, the daughter “made the principal’s honor roll twice in the first semester,” but this year while
5 Ms. Devlin has been in jail, she is failing. In addition, Ms. Devlin

6 always volunteered at my school events, went on school field trips with me,
7 helped fundraise for my school and for my little sisters’ schools. She never
8 missed a single softball game or practice at the SF Little League where my
9 older sister and I played every weekend. She also took me to American
10 Gymnastics every week for approximately five years, as well as many other
11 sports events.

12 Letter of second oldest daughter, attached as Exhibit E.

13 The oldest daughter’s letter to the Court expresses the same sentiments. She writes
14 that Ms. Devlin “has always been present for me and my younger sisters (she has even helped
15 raise our baby cousin). . . . She has taught us so much, she has volunteered at my schools, and
16 has been involved in my education every step of the way.” Ms. Devlin has helped this
17 daughter become “an honor student,” taught her “how to sew and cook,” taken her to “extra
18 curricular activities,” and “spent quality time” with her and her sisters “every day of [their]
19 lives.” Letter of oldest daughter, attached as Exhibit F.

20 With respect to the Ms. Devlin’s two youngest daughters, Ms. Devlin’s husband
21 writes:

22 She is best friends with them and has always played an integral role in their
23 lives. Together, they laugh, live and love. They cook meals, garden, comb the
24 beaches for sea glass and shells, paint, read tons of books, have dance parties,
25 do arts and crafts, do puzzles, design and sew dresses and make jewelry for
26 their dolls, take walks, pick daisies from the parks to make arts and crafts
27 projects and especially so for holidays. They have their favorite songs, jokes,
28 foods, treats, books, movies, shows, beaches, walks, and memories.

Letter of Ms. Devlin’s husband, attached as Exhibit G.

25 **II. PLEA AGREEMENT**

26 Ms. Devlin and the government entered into a written plea agreement pursuant to Rule
27 11(c)(1)(C) of the Federal Rules of Criminal Procedure. Ms. Devlin pled guilty to Counts
28

1 One and Two of an information, charging her with making a false statement on a loan
2 application in violation of 18 U.S.C. § 1014, and mail fraud in violation of 18 U.S.C. § 1341.
3 In Paragraph 7 of the plea agreement, the parties have agreed that a reasonable and
4 appropriate disposition of this case under the Sentencing Guidelines and 18 U.S.C. § 3553(a)
5 is a sentence that consists of 18 months of imprisonment, 5 years supervised release, \$200
6 special assessment, restitution to be determined at sentencing, forfeiture, and a fine as
7 determined by the Court. In addition, Ms. Devlin has agreed to pay restitution in an amount
8 not less than \$565,355 *and* to entry of a forfeiture money judgement in the same amount.

9 **III. PRESENTENCE INVESTIGATION REPORT (PSR)**

10 Ms. Devlin has no outstanding objections to the PSR. The PSR calculates Ms.
11 Devlin's adjusted offense level to be 18 and her Criminal History Category to be I. PSR at
12 ¶¶ 47 and 52. That results in a Guidelines range of 27 to 33 months. The PSR recommends
13 that the Court vary downward from the offense level 18 range and impose a sentence of 18
14 months imprisonment followed by five years of supervised release, consistent with the
15 sentence agreed upon by the parties. *Id.*, Sent. Rec. at 1. The PSR identifies a number of
16 mitigating circumstances in support of its recommendation: 1) Ms. Devlin's close and loving
17 relationship with her four minor daughters, who need her support; 2) Ms. Devlin's remorse
18 for her criminal conduct; 3) Ms. Devlin's history of emotional and physical trauma as a child
19 and in her adult relationships; and 4) the resources that will be made available to Ms. Devlin
20 during supervised release that "may effectively reduce her risk to recidivate." *Id.* at 3.

21 **IV. MS. DEVLIN RESPECTFULLY REQUESTS THAT THE COURT IMPOSE** 22 **THE SENTENCED AGREED TO BY THE PARTIES AND RECOMMENDED** 23 **IN THE PSR**

24 In *United States v. Carty*, 520 F.3d 984, 991 (9th Cir. 2008), the Ninth Circuit
25 explained that,

26 The overarching statutory charge for a district court is to "impose a sentence
27 sufficient, but not greater than necessary" to reflect the seriousness of the
28 offense, promote respect for the law, and provide just punishment; to afford
adequate deterrence; to protect the public; and to provide the defendant with
needed educational or vocational training, medical care, or other correctional
treatment. 18 U.S.C. § 3553(a) and (a)(2).

1 All sentencing proceedings are begun by the district court calculating the applicable
2 Guidelines Range. The district court then should consider the sentencing factors set forth in
3 section 3553(a) to determine if they support the sentence suggested by either of the parties.

4 *Carty*, 520 F.3d at 991. These factors include:

5 the nature and circumstances of the offense and the history and characteristics
6 of the defendant; the need for the sentence imposed; the kinds of sentences
7 available; the kinds of sentence and the sentencing range established in the
8 Guidelines; any pertinent policy statement issued by the Sentencing
9 Commission; the need to avoid unwarranted sentence disparities among
10 defendants with similar records who have been found guilty of similar
11 conduct; and the need to provide restitution to any victims. 18 U.S.C. §
12 3553(a)(1)-(7).

13 *Id.*

14 Here, the parties and the PSR are in agreement that an appropriate and reasonable
15 sentence includes an 18-month term of imprisonment, slightly less than the low end of the
16 applicable Guidelines range. This sentence is supported by the many mitigating factors
17 identified in the PSR and discussed in this memorandum.

18 **A. History of Emotional and Physical Trauma**

19 As discussed in the PSR, Ms. Devlin experienced significant difficulties in childhood,
20 adolescence, and adulthood that likely impacted her development.

21 **B. Remorse and Early Acceptance of Responsibility**

22 Ms. Devlin waived indictment and pled guilty to an information at an early stage of
23 the proceedings, without litigating any pretrial motions or setting a trial date. In the plea
24 agreement, she admitted to not only the charges in the indictment, but to all relevant conduct.
25 She expressed sincere remorse for her criminal conduct, stating that she is “truly sorry for the
26 crimes I committed,” and recognizing that she has caused a “nightmare” for the victims. Ms.
27 Devlin “does not want to harm anyone ever again.” PSR at ¶ 35.

28 **C. Efforts at Rehabilitation**

Despite difficult conditions at Santa Rita jail during the pandemic, Ms. Devlin has
taken advantage of all opportunities for rehabilitation while incarcerated. She completed art

1 therapy, parenting, and substance abuse classes, receiving very favorable assessments from
2 her instructors. Ms. Devlin was also selected by corrections officers to be an inmate worker,
3 filling several positions at the jail. Finally, she is attending weekly therapy sessions with Tri-
4 Valley Haven to develop skills for self-improvement.

5 **D. Family Responsibilities to Her Minor Children**

6 As the mother of four minor children, Ms. Devlin has significant family
7 responsibilities. Prior to her incarceration, Ms. Devlin was the primary caretaker for her
8 daughters. She provided emotional support and companionship, volunteered at their schools,
9 and attended their extra curricular activities. Her two older daughters were especially
10 dependent upon Ms. Devlin's presence and support for their well being. Ms. Devlin
11 recognizes that separation from her children is part of the price she has to pay for her
12 criminal conduct. Nonetheless, the painfulness of the separation, both for the children and
13 Ms. Devlin, is an important factor the Court should consider in deciding upon a just
14 punishment. The pain Ms. Devlin feels daily will be a strong incentive for her not to re-
15 offend in the future.²

16 **E. Availability of Resources and Supervision During Supervised Release**

17 As noted above, at Santa Rita Jail, Ms. Devlin did a good job of taking advantage of
18 the available resources for rehabilitation. Ms. Devlin will now serve five years of supervised
19 release upon completion of her term of imprisonment. The PSR notes that the substantial
20 resources the Probation Office will make available to Ms. Devlin "may effectively reduce
21 her risk to recidivate." PSR, Sentencing Recommendation, at 3. In addition, while on
22 supervised release, Ms. Devlin's employment and financial activities will be closely
23

24 ²Ms. Devlin previously was incarcerated as a result of state court criminal cases. PSR at ¶¶
25 50, 53, 54. That incarceration occurred almost 20 years ago at a time when Ms. Devlin did not have
26 children. With the current incarceration, Ms. Devlin is experiencing for the first time what it feels
27 like when one's criminal conduct results in separation from one's children, a feeling she is very
28 motivated not to re-experience. It is also noteworthy that the proposed 18-month sentence will likely
require Ms. Devlin to be in custody at least as long, if not longer, than the prior two-year state court
sentence, for which she was entitled to more good-time credits.

1 monitored. She will not be allowed to open any new lines of credit and/or incur new debt
2 without permission of her probation officer. Ms. Devlin will also be required to provide her
3 probation officer with access to all of her financial information. These conditions will help
4 Ms. Devlin in her efforts to lead a law-abiding life in the future.

5 **V. CONCLUSION**

6 The sentence agreed to by the parties and recommended in the PSR will punish Ms.
7 Devlin in several significant ways. She will have a federal felony conviction with its many,
8 attendant adverse consequences. She will serve 18 months in custody, much of which will
9 have been spent in very harsh conditions at Santa Rita Jail due to COVID-19 restrictions. The
10 government will obtain a substantial forfeiture money judgment in the amount of \$565,355
11 against Ms. Devlin. Finally, Ms. Devlin will be supervised by a probation officer for five
12 years after her release from prison.

13 While imposing punishment on Ms. Devlin, the proposed sentence also takes into
14 account the losses incurred by the victims. The SBA and three banks who suffered financial
15 losses will be made whole through restitution. In light of all of the above, sentencing Ms.
16 Devlin to a term of imprisonment longer than the 18 months requested by the parties is not
17 necessary to achieve the sentencing goals set forth in 18 U.S.C. § 3553(a).

18 DATED: November 10, 2021

Respectfully submitted,

19
20
21 /s/ Mark Goldrosen
22 MARK GOLDROSEN
23 Attorney for Defendant
24 MIRANDA DEVLIN
25
26
27
28