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UNITED STATES DISTRICT COURT
 SOUTHERN DISTRICT OF NEW YORK

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 UNITED STATES OF AMERICA, :
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 -against- :
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 ROXANNA INSAIDOO, :
 a/k/a "Roxanna Pearson," ::
 :
 Defendants. X

S1 16-CR-156 (VEC)
OPINION & ORDER

VALERIE CAPRONI, United States District Judge:

Following a five day trial, Defendant Rosanna Insaidoo a/k/a Roxanna Pearson ("Ms. Insaidoo") was convicted of: conspiracy to commit embezzlement, in violation of 18 U.S.C. § 371; embezzlement, in violation of 18 U.S.C. §§ 666(a)(1)(a); conspiracy to launder money, in violation of 18 U.S.C. § 1956(h); conspiracy to commit mortgage fraud, in violation of 18 U.S.C. § 1349; and wire fraud, in violation of 18 U.S.C. §§ 1343. Ms. Insaidoo moves for a judgment of acquittal as to her convictions for embezzlement, embezzlement conspiracy, and money laundering conspiracy. Alternatively, Ms. Insaidoo moves for a new trial. For the following reasons, the motion is DENIED.

Rule 29 Motion

Ms. Insaidoo moves for a judgment of acquittal pursuant to Federal Rule of Criminal Procedure 29, asserting that there was insufficient evidence to support the jury's conclusion that she had the requisite knowledge necessary to support her conviction for embezzlement, embezzlement conspiracy, and money laundering conspiracy. Ms. Insaidoo argues that even when viewed in the light most favorable to the Government, the evidence "gives nearly equal circumstantial support to a theory of guilt and a theory of innocence, and a rational juror would

have . . . entertained a reasonable doubt in this case.” Defendant Roxanna Insaidoo’s Memorandum of Law in Support of Her Motions for a Judgment of Acquittal or a New Trial Pursuant to Rules 29 & 33 of the Federal Rules of Criminal Procedure (“Mem.”) 3, Dkt. 47. Essentially, Ms. Insaidoo urges that she was a “dupe” that “trust[ed] that [Mr.] Insaidoo would properly attend to” the affairs of United Block Association (“UBA”), a non-profit that ran four senior centers and that received federal funds. Mem. 12. The Government responds that the evidence at trial was more than sufficient to sustain Ms. Insaidoo’s guilty convictions.

A defendant challenging the sufficiency of the evidence pursuant to Rule 29 “bears a heavy burden.” *United States v. Vilar*, 729 F.3d 62, 91 (2d Cir. 2013) (quoting *United States v. Coplan*, 703 F.3d 46, 62 (2d Cir. 2012)). A conviction must be upheld if “any rational trier of fact could have found the essential elements of the crime beyond a reasonable doubt.” *Id.* (quoting *Coplan*, 703 F.3d at 62). A judgment of acquittal is warranted “only if the evidence that the defendant committed the crime alleged is nonexistent or so meager that no reasonable jury could find guilt beyond a reasonable doubt.” *United States v. Jiau*, 734 F.3d 147, 152 (2d Cir. 2013) (quoting *United States v. Espaillet*, 380 F.3d 713, 718 (2d Cir. 2004)).

In considering the sufficiency of the evidence, the Court must view the evidence “in its totality, not in isolation,” *United States v. Autuori*, 212 F.3d 105, 114 (2d Cir. 2000), and “in the light most favorable to the Government,” *United States v. George*, 779 F.3d 113, 115 (2d Cir. 2015). All inferences and issues of credibility must be resolved in favor of the Government, and a guilty verdict may be based entirely on circumstantial evidence. *United States v. Zayac*, 765 F.3d 112, 117 (2d Cir. 2014). In general, “the court must be careful to avoid usurping the role of the jury.” *United States v. Guadagna*, 183 F.3d 122, 129 (2d Cir. 1999).

In this case, the jury could reasonably find that Ms. Insaidoo had the requisite knowledge to sustain her convictions for embezzlement and embezzlement conspiracy. The evidence at trial demonstrated that Ms. Insaidoo received more than \$195,000 from UBA, even though she worked very few hours at UBA as a “health consultant.” Moreover, the evidence demonstrated that she continued to be paid when she was out of the country and obviously unable to provide health services to UBA’s clientele. The jury could reasonably find, based on the totality of the evidence, that Ms. Insaidoo knew that most of the money she received from UBA was not legitimate compensation but instead had been embezzled.

In addition, the jury could reasonably find that Allied Home Care (“Allied”) was a “charity” jointly owned by Mr. and Ms. Insaidoo and that Ms. Insaidoo knew that the money going into the Allied bank account had been stolen from UBA. The evidence at trial demonstrated, among other things, that: Ms. Insaidoo controlled and was a signatory on the Allied bank account; she was a signatory on and wrote checks from one of UBA’s bank accounts (the “0230 Board Account”) to Allied; Allied received hundreds of thousands of dollars from the 0230 Board Account; and Ms. Insaidoo signed checks from the Allied account for her personal expenses. Ms. Insaidoo even concedes that the evidence established that Ms. Insaidoo “was a signatory on the 0230 [Board Account] and numerous checks paid to Allied Home Care had her signature on them” and that she “received checks payable to . . . herself [that] were cashed.” Mem. 7-8. Although Ms. Insaidoo did not sign all of the checks, and although the evidence against her was circumstantial, there was sufficient evidence for a jury to reasonably find that, far from being a “dupe,” Ms. Insaidoo knew that the hundreds of thousands of dollars being funneled into Allied had been stolen from UBA.

Relative to her conviction for money laundering conspiracy, the evidence at trial demonstrated that the embezzled UBA funds were transferred in and out of the 0230 Board Account and from that account to the Allied bank account before being spent or sent to a foreign bank in Ghana. Because a reasonable jury could find that Ms. Insaidoo knew that the money had been stolen from UBA and that Ms. Insaidoo nevertheless agreed to help move the stolen money through the Allied account, the jury could reasonably find that Ms. Insaidoo had the requisite *mens rea* for money laundering conspiracy.

In sum, there was sufficient evidence for a reasonable jury to conclude that Ms. Insaidoo knowingly committed the crimes of embezzlement, embezzlement conspiracy, and money laundering conspiracy. Therefore, Ms. Insaidoo's Rule 29 motion for a judgment of acquittal is DENIED.

Rule 33 Motion

Ms. Insaidoo also moves for a new trial pursuant to Federal Rule of Criminal Procedure 33, arguing that the jury's verdict was against the weight of the evidence. The Government, again, argues that the evidence was more than sufficient to support her convictions. The Court agrees with the Government.

Pursuant to Rule 33, the Court may grant a new trial "if the interest of justice so requires." Fed. R. Crim. P. 33. But motions for new trials are granted in only "the most extraordinary circumstances," and only if the court finds "a real concern that an innocent person may have been convicted." *United States v. Sanchez*, 969 F.2d 1409, 1414 (2d Cir. 1992). If the Court is satisfied that "competent, satisfactory and sufficient evidence" in the record supports the guilty verdict, then the motion for new trial must be denied. *Id.*

Ms. Insaidoo argues that a new trial is required because the jury considered against Ms. Insaidoo “spillover evidence that should have been limited” to Mr. Insaidoo and that evidence “so prejudiced Mrs. Insaidoo as to deprive her of a fair trial.” Mem. 3. Ms. Insaidoo, however, does not specify what evidence was prejudicial “spillover evidence” that was not properly admissible against her. In the context of an indictment that charged both defendants with multiple conspiracies, it is not obvious what evidence would have been admissible against only one of the conspirators.

Ms. Insaidoo repeats her arguments that she lacked knowledge of Mr. Insaidoo’s conduct, again arguing that “so much of the evidence in this case had nothing to [do] with her and everything to do with her husband.” Mem. 14-15. But there was more than sufficient evidence to prove beyond a reasonable doubt that Ms. Insaidoo was guilty of embezzlement, embezzlement conspiracy, and money laundering conspiracy. As discussed *supra*, a jury could reasonably find, among other things, that she knew (or consciously avoided knowing) that the funds that were deposited into the Allied account had been stolen from UBA, that she personally benefitted from the stolen funds, and that those stolen funds were laundered through the 0230 Board Account and Allied’s accounts before being spent or sent overseas and that she agreed with her husband to misuse UBA’s money in that way. Therefore, there was sufficient evidence at trial to convict Ms. Insaidoo of embezzlement, embezzlement conspiracy, and money laundering conspiracy, and the Court finds no manifest injustice in the jury’s verdict.

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