

## **Loss? What Loss? Determining Loss Amount for Sentencing Purposes**

**Panel: Natalie Estrada, U.S. Probation Office**

**Tom Gibson, AUSA**

**John McElroy, Chief Public Defender, EDTX**

**Moderator: Russell Turkel, Attorney Scott Palmer, PC Firm**

Russell Turkel moderating a panel to discuss what "loss" is for guideline purposes and how to determine a loss amount in financial cases. (Niles Illich may sit in for me if we are still in trial in Judge Jordan's court, but I understand he will be ending court early that day so he can attend).

The panel will consist of USPO Natalie Estrada, FPD John McElroy, and AUSA Tom Gibson. Here is a rough outline; please let me know if this is ok or if you need anything else. Thank you!

Outline:

- Types of federal cases involving loss
- Challenges in prosecuting/defending financial cases
- Difficulties in calculating loss in PSRs
- Determining loss and stipulations
- Credits toward loss amounts/Offsets
- Mitigating/Aggravating sentencing factors
- Miscellaneous