

ERIC GRANT
United States Attorney
CODY S. CHAPPLE
JOSEPH D. BARTON
Assistant United States Attorneys
2500 Tulare Street, Suite 4401
Fresno, CA 93721
Telephone: (559) 497-4000
Facsimile: (559) 497-4099

Attorneys for Plaintiff
United States of America

IN THE UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,

Plaintiff,

v.

SULIANA CALDWELL,

Defendant.

CASE NO. 1:26-CR-00052-JLT-SAB
GOVERNMENT'S MEMORANDUM
REGARDING RESTITUTION

The government submits this memorandum in anticipation of the restitution hearing that is scheduled for September 8, 2026. The defendant, Suliana Caldwell, was convicted of embezzling \$1,820,000 from the Fresno Arts Council (the "FAC") primarily by using PayPal accounts. The FBI traced the source of those funds and determined that \$1,177,913.92 of the funds came from Measure P funds that were owned and controlled by the City of Fresno (the "City"). Importantly, the City provided the government with documents showing that it had ownership and control over these funds and that the FAC was simply administering the funds pursuant to the City's instructions. The government will provide these documents to the Court upon request. The FBI determined that the remaining \$642,086.08 of the funds came from other sources and were owned and controlled by the FAC.

The FAC subsequently confirmed that PayPal has reimbursed it for \$576,800. *See* Dkt. 20 at Pgs. 25-28. This was because the transactions that Ms. Caldwell made were determined to be fraudulent. PayPal, however, has declined to submit a restitution request despite the FBI's repeated

1 requests for one.

2 Accordingly, the government believes that restitution should be awarded as follows:
3 \$1,177,913.92 to the City, and \$65,286.08 to the FAC. The government has met and conferred with the
4 City, and attempted to meet and confer with the FAC, regarding its restitution calculations and has not
5 received any objections.

6 Dated: September 2, 2026

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United States Attorney

8 By: /s/ Joseph Barton
9 Cody Chapple
Joseph Barton
Assistant United States Attorneys