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9 UNITED STATES OF AMERICA

10 UNITED STATES DISTRICT COURT

11 FOR THE CENTRAL DISTRICT OF CALIFORNIA

12 UNITED STATES OF AMERICA,
13 Plaintiff,
14 v.
15 IPPEI MIZUHARA,
16 Defendant.

No. CR 24-00054-JWH

GOVERNMENT'S POSITION RE:
SENTENCING FOR DEFENDANT IPPEI
MIZUHARA; EXHIBIT; DECLARATION OF
AUSA JEFF MITCHELL

SENTENCING DATE: 02/06/2025

17
18 Plaintiff United States of America, by and through its counsel
19 of record, the Acting United States Attorney for the Central District
20 of California and Assistant United States Attorney Jeff Mitchell,
21 hereby files its position related to the sentencing of defendant
22 IPPEI MIZUHARA.

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1 MEMORANDUM OF POINTS AND AUTHORITIES

2 **I. INTRODUCTION**

3 Former interpreter Ippei Mizuhara ("defendant") engaged in a
4 long running fraud scheme against baseball player Shohei Ohtani - the
5 person he was hired to assist. His years-long theft of funds from
6 Mr. Ohtani and the myriad lies he told to Mr. Ohtani's agents and
7 financial advisors to cover up his theft represent a calculated
8 betrayal of the very person he was hired to help.

9 On June 4, 2024, defendant pleaded guilty to both counts of the
10 Information in which he has been charged in this case, i.e., Bank
11 Fraud and Subscribing to a False Tax Return. (PSR ¶¶ 1-3.) There
12 are no remaining counts to be dismissed.

13 In defendant's plea agreement, he admitted to all facts known to
14 the government. There are no additional uncharged facts or conduct.
15 Specifically, defendant admitted to the following facts:

16 Victim A was a professional baseball player from Japan who
17 signed a contract to play baseball for a Major League
18 Baseball team (the "Team") located in the Central District
19 of California beginning in 2018. At approximately that same
20 time, defendant was hired by the Team to be a Japanese-
21 language interpreter for Victim A. Defendant also drove
22 Victim A to meetings and interpreted for Victim A outside
23 of baseball activities. Defendant acted as a de facto
24 manager and gatekeeper to Victim A. In that role, defendant
25 would regularly interact with Victim A's sports agents and
26 financial advisors on behalf of Victim A because Victim A
27 did not speak English and Victim A's agents and financial
28 advisors did not speak Japanese. Victim A paid defendant
separately for the additional work.

On March 8, 2018, defendant accompanied Victim A to a bank
in Phoenix, Arizona ("Bank A"), to assist Victim A in
opening a bank account to deposit his payroll salary. Bank
A was a domestic financial institution insured by the
Federal Deposit Insurance Corporation. Inside Bank A,
defendant interpreted for Victim A and assisted him in
opening a bank account (the "x5848 Account"). Defendant
also interpreted for Victim A when the bank employee
provided Victim A the login information for the x5848
Account on Bank A's website.

1 Beginning in or about September 2021, defendant began
2 placing sports bets with an illegal bookmaker. Shortly
3 thereafter, defendant began to lose bets and quickly became
4 indebted to the bookmaker. Unable to pay his gambling
5 debts, defendant orchestrated a scheme to deceive and cheat
6 Bank A in order to obtain money from the x5848 Account.

7 Beginning no later than November 2021 and continuing
8 through March 2024, defendant engaged in a scheme or plan
9 designed to fraudulently obtain money from the x5848
10 Account. Defendant recalled the password for the x5848
11 Account from when he assisted Victim A with opening the
12 account in 2018, and defendant was able to successfully
13 sign into the x5848 Account on Bank A's website. After
14 obtaining access to the x5848 Account, defendant changed
15 the security protocols on the account without the
16 permission or authorization of Victim A. Specifically,
17 defendant changed the registered email address and phone
18 number on the account so Bank A employees would call
19 defendant, and not Victim A, when attempting to verify wire
20 transfers from the x5848 Account.

21 In furtherance of the scheme, defendant impersonated Victim
22 A and used Victim A's personal identifying information to
23 trick and deceive Bank A employees into authorizing wire
24 transfers from x5848 Account. For example, on or about
25 February 2, 2022, Bank A denied an attempted wire transfer.
26 Defendant then called Bank A to complete the wire transfer.
27 During the call, defendant falsely identified himself as
28 Victim A and falsely stated that he was attempting to wire
funds to an associate of the bookmaker for a car loan. The
bank employee attempted to verify the caller by sending a
six-digit code via text message to the registered phone
number on the x5848 Account. Because defendant had already
changed the registered phone number on the account, the
bank's text message was sent to defendant. Defendant then
read the six-digit code back to the Bank A employee and
completed the wire transfer. In total, defendant called
Bank A and impersonated Victim A on approximately 24
occasions.

Between November 2021 and March 2024, defendant regularly
logged into the x5848 Account through Bank A's website and
initiated wire transfers from the x5848 account to the
bookmaker and his associates as payments for gambling
debts. For example, on June 20, 2023, defendant accessed
the x5848 Account from the Central District of California
pretending to be Victim A and wire transferred \$500,000 to
an associate of the bookmaker. At a minimum, defendant
caused Bank A to transfer the following funds to bank
accounts of associates of the bookmaker:

Date	Amounts	Account
11/15/2021	1 wire for \$40,010	Xoom.com
2/4/2022	1 wire for \$300,000	X4010
2/28/2022 to 10/13/2023	36 wires totaling \$15,000,000	X1911
12/15/2023 to 1/8/2024	3 wires totaling \$1,250,000	X1530

Defendant did not notify, or seek permission from, Victim A before transferring money from the x5848 Account.

In addition, in September 2023, defendant needed \$60,000 worth of dental work. Victim A agreed to pay for defendant's dental work and authorized a check to defendant for \$60,000 drawn on a business account at Bank B; however, without permission or authorization, defendant provided his dentist with Victim A's debit card number for the x5848 Account and charged \$60,000 to the x5848 Account. After defendant paid his dentist with Victim A's debit card, defendant then deposited the \$60,000 check from Victim A into defendant's personal checking account for defendant's personal use.

Between January and March 2024, defendant also purchased approximately \$325,000 worth of baseball cards at online resellers eBay and Whatnot, with payments drawn on the x5848 Account, including baseball cards featuring Yogi Berra, Juan Soto, and Victim A. Defendant purchased the above-described collectible baseball cards from eBay and Whatnot with the intent to resell them at a later date and use the proceeds for his own personal benefit.

When Victim A's sports agent and financial advisors asked defendant for access to the x5848 Account, defendant falsely told them that Victim A did not want them to access [] the account because it was private. In truth and in fact as defendant then knew, defendant did not want Victim A's sports agent and financial advisors to review the x5848 Account because he feared they would notice that defendant stole millions of dollars from Victim A. Based on defendant's false statements of material fact, defendant fraudulently obtained more than \$16,975,010 from the x5848 Account.

Defendant also admits that defendant knowingly and willfully falsely reported his total taxable income to the Internal Revenue Service ("IRS") on his tax return for tax year 2022. Specifically, on or about February 1, 2024, in Los Angeles County, defendant willfully made and subscribed

1 to a materially false United States Individual Income Tax
2 Return, Form 1040, for tax year 2022, which was filed with
3 the IRS and verified by a written declaration that it was
4 made under the penalties of perjury, which return defendant
5 did not believe to be true and correct as to every material
6 matter, in that defendant reported on line 15 that his
7 total taxable income for calendar year 2022 was \$136,865,
8 when, in truth and in fact, as defendant then knew, his
9 total taxable income for the year 2022 was substantially
10 higher than he reported. For instance, defendant filed as
11 "single," and claimed a \$10,000 deduction in Schedule A,
12 line 5e, when, in truth and in fact, as defendant then
13 knew, he was married and only entitled to a \$5,000
14 deduction. Defendant also admits that he failed to report
15 additional income of \$4,100,000 for the year 2022.
16 Defendant admits that the source of the unreported income
17 was from the bank fraud scheme on the x5848 Account
18 described above.

19 The false information provided by defendant was material in
20 that it affected the IRS's calculation of the amount of
21 income that defendant had received in 2022, and prevented
22 the IRS from verifying the accuracy of the amount of tax
23 claimed to be owed on the return and determining whether
24 additional income tax was owed. As a result of the false
25 information defendant provided, defendant owes additional
26 taxes of approximately \$1,149,400 for tax year 2022 (before
27 interest and penalties).

28 (Plea Agreement ¶ 16.)¹

II. THE PRESENTENCE REPORT

The United States Probation Office ("USPO") prepared a
Presentence Report ("PSR"), which was disclosed to the parties on
September 18, 2024. The PSR calculated the total offense level
applicable to defendant to be 25. (PSR ¶ 72.) The PSR also
calculated a criminal history category of I. (PSR ¶ 77.) The PSR
calculated the guideline sentence to be 57 to 71 months'
imprisonment, between two and five years of supervised release for
Count One, one year of supervised release for Count Two, a fine range

¹ The victim has publicly identified himself as Shohei Ohtani.

1 of \$20,000 to \$1,000,000, and a mandatory special assessment of \$200.
2 (PSR ¶¶ 120, 125, 126, 134, 135.)

3 **III. PROBATION OFFICE'S RECOMMENDATION**

4 The USPO has recommended a variance below the Guideline range.
5 Specifically, the USPO recommended the following sentence: a 48-month
6 term of imprisonment, a three-year term of supervised release,
7 restitution of \$16,975,010 to Shohei Ohtani and \$1,149,400 to the
8 IRS, and a special assessment of \$200. (USPO Recommendation Letter
9 at 1-2.) The Probation Officer found that defendant does not have
10 the ability to pay a fine. (Id. at 2.)

11 **IV. NO OBJECTIONS TO THE PRESENTENCE REPORT**

12 The United States does not object to the findings set forth in
13 the PSR.

14 **V. THE GOVERNMENT'S RECOMMENDATION**

15 The United States objects to the Probation Officer's
16 recommended sentence below the Guideline range.

17 Accordingly, and as set forth herein, the United States submits
18 that defendant should be sentenced for an overall offense level of 25
19 and a criminal history category I, that is, a term of 57 months'
20 imprisonment, followed by a three-year term of supervised release,
21 and a mandatory special assessment of \$200. The recommended sentence
22 addresses the considerations set forth at 18 U.S.C.
23 § 3553(a), as discussed herein.

24 **A. The Nature and Circumstances of The Offense and the History
25 and Characteristics of the Defendant**

26 Section 3553(a)(1) provides that the Court shall consider the
27 nature and circumstances of the offense and the history and
28 characteristics of the defendant.

1 In 2018, defendant worked as Mr. Ohtani's interpreter and was
2 employed by a Southern California baseball team. (PSR ¶ 97.) At
3 that time, defendant began participating in frequent private poker
4 games with team players held in hotel rooms. (Id.) According to
5 defendant, it was at this time that he was first introduced to Mathew
6 Bowyer, the bookmaker who ran the illegal sportsbook. (Id.)

7 Defendant was initially paid a salary of \$85,000 by the team,
8 but it increased significantly in 2022 to \$250,000. (PSR ¶ 99.)
9 Defendant's salary increased again in 2024 to \$500,000 when he was
10 employed by a new baseball team. (PSR ¶ 106.) In addition to his
11 employment with the MLB teams, Mr. Ohtani provided defendant an
12 additional salary and provided him a Porsche Cayenne to drive. (PSR
13 ¶ 108; Complaint Affidavit ¶ 32, Dkt. No. 1.) Despite these
14 considerably generous salaries, they were unable to keep pace with
15 defendant's gambling debt to Bowyer. Between December 2021 and
16 January 2024, defendant placed approximately 19,000 bets online
17 through Bowyer's illegal sportsbook and quickly incurred a debt of
18 \$40,678,436.94. (PSR ¶ 73.) Defendant stole more than \$16 million
19 dollars from Mr. Ohtani to repay a portion of the debt.

20 Based on defendant's previous court filings, the government
21 expects defendant to argue that the offense conduct was caused by an
22 addiction to gambling. Even if defendant is addicted to gambling, it
23 cannot fully explain defendant's conduct because defendant used the
24 stolen funds for numerous personal expenses that had nothing to do
25 with gambling. For example, defendant used Mr. Ohtani's debit card
26 to charge approximately \$325,000 to eBay for baseball cards. (PSR
27 ¶ 27.) In addition, when defendant needed dental work, he asked Mr.
28 Ohtani for financial help. Mr. Ohtani agreed to pay for the dental

1 work and issued a check for \$60,000. Instead of using the check to
2 pay for the dental work, defendant deposited the check into his
3 personal bank account and then used Mr. Ohtani's debit card to pay
4 for the dental work, without Mr. Ohtani's authorization or knowledge.
5 Defendant did not use the additional funds from the check, or sell
6 the baseball cards, to repay the gambling debt to Bowyer. Instead,
7 they were deposited into his personal account and used for personal
8 expenditures. Further, and most compelling, when defendant actually
9 won money from Bowyer, he didn't repay Mr. Ohtani or credit the
10 account from which he had stolen the funds. (Complaint Affidavit
11 ¶ 16.) Instead, he instructed Bowyer to wire the money to
12 defendant's personal bank account. (Id.) This conduct undermines
13 any argument that his offense was caused by an addiction and
14 highlights another potential cause - greed.

15 Further, this was not an isolated incident. Indeed, the full
16 scope of the scheme was years in the making. Defendant unlawfully
17 gained access to Mr. Ohtani's bank account in September 2021, changed
18 the registered phone number to defendant's cell phone, and then began
19 impersonating Mr. Ohtani when the bank called to authorize the wire
20 transfers to Bowyer's associates. (Exhibit; PSR ¶¶ 21-22.) His
21 criminal conduct continued for more than two years.

22 Even if defendant was able to repay the victim, which he cannot,
23 defendant's conduct has harmed Mr. Ohtani in more ways than simply
24 economic harm. Indeed, defendant's conduct has harmed Mr. Ohtani's
25 greatest asset - his reputation and goodwill. Even though the
26 Complaint Affidavit attempted to clear the record by describing the
27 overwhelming evidence that showed that Mr. Ohtani had no knowledge of
28 defendant's criminal activities, several public figures continued to

1 question how Mr. Ohtani did not notice that this one particular
2 account was being mismanaged.² Further, to this day, major e-
3 commerce websites sell merchandise that have turned Mr. Ohtani into a
4 meme and suggest that he was involved in the criminal activity.

5 To be clear, Mr. Ohtani is a victim. Mr. Ohtani did not speak
6 English and none of his agents, accountants, or financial advisors
7 spoke Japanese. (Complaint Affidavit ¶ 24(j).) Mr. Ohtani relied on
8 defendant to communicate with the outside world, including his
9 financial advisors. Indeed, it was this language barrier that made
10 defendant the gatekeeper to Mr. Ohtani. When his agents and
11 financial advisors repeatedly asked defendant for access to the x5848
12 Account, defendant abused his position as gatekeeper and falsely told
13 them that Mr. Ohtani did not want them to access the account. (PSR
14 ¶ 29.) In truth, defendant lied to the agents and financial
15 advisors, and prevented them from protecting Mr. Ohtani, because
16 defendant feared they would discover that he stole millions of
17 dollars.

18 In mitigation, the government recognizes that defendant is no
19 longer an interpreter or in a position to take advantage of those
20 close to him, which was the environment in which the crime occurred.
21 In addition, the negative publicity surrounding defendant's felony
22 conviction serves as a deterrent for both defendant and others from
23 engaging in similar conduct. Finally, the government recognizes that
24
25

26 ² Available at:

27 <https://www.themirror.com/sport/baseball/pete-rose-dodgers-ohtani-remark-448220>

28 <https://www.natesilver.net/p/i-still-have-2-big-questions-about>

1 defendant may lose his status as a legal permanent resident and be
2 deported after his term of imprisonment. (PSR ¶ 116.)

3 Ultimately, the government submits, the motivating factor behind
4 defendant's crimes was not a gambling addiction but rather greed.
5 Defendant betrayed Mr. Ohtani's trust, causing him financial,
6 reputational, and emotional harm. Let there be no doubt, Mr. Ohtani
7 is truly a victim and has suffered, and will continue to suffer, harm
8 from defendant's conduct.³ This kind of betrayal and greed calls for
9 a significant term of imprisonment within the sentencing Guidelines
10 range.

11 **B. THE NEED FOR THE SENTENCE IMPOSED**

12 Section 3553(a)(2) provides that in determining the particular
13 sentence, the Court shall consider the need for the sentence imposed
14 to reflect the seriousness of the offense, promote respect for the
15 law, provide just punishment for the offense, and afford adequate
16 deterrence to criminal conduct.

17 Defendant accepted responsibility earlier than most defendants.
18 Defendant waived his right to a grand jury and indictment, and
19 pleaded guilty to an information early in the prosecution, thereby
20 saving the government significant resources. Defendant also waived
21 his right to a full and complete set of discovery. In addition, on
22 March 21, 2024, HSI agents intercepted defendant at the Los Angeles
23 International Airport, after he deboarded from an international
24 flight from South Korea, and seized defendant's cell phone in
25 preparation for a search warrant; however, defendant voluntarily
26

27
28 ³ Mr. Ohtani submitted a victim impact statement for the Court's
consideration. Pursuant to the Victim's Rights Act, the Victim
Impact Statement shall be submitted for filing under seal.

1 signed a consent form consenting to the search of his cell phone.
2 These factors are not accounted for in the Guidelines; however, the
3 Court can, and should, consider these factors under 3553(a). Indeed,
4 consideration of these facts under 3553(a) will encourage defendants
5 in the future to accept responsibility early and save additional
6 government and judicial resources. Defendant's early acceptance of
7 responsibility here is evidence of his respect for the law, which
8 should be considered under 3553(a)(2).

9 **C. NEED TO AVOID UNWARRANTED SENTENCE DISPARITIES**

10 Section 3553(a)(6) provides that in determining the particular
11 sentence, the Court shall consider the need to avoid unwarranted
12 sentence disparities. Following the recommended sentencing
13 guideline range will avoid unwarranted sentence disparities among
14 defendants with similar records who have been found guilty of
15 similar conduct.

16 **VI. CONCLUSION**

17 For the foregoing reasons, the government respectfully requests
18 that the Court impose a sentence of 57 months' imprisonment, three
19 years of supervised release, restitution of \$16,975,010 to Shohei
20 Ohtani and \$1,149,400 to the IRS, and a special assessment of \$200.

DECLARATION OF JEFF MITCHELL

I, Jeff Mitchell, declare as follows:

1. I am an Assistant United States Attorney in the United States Attorney's Office for the Central District of California. I represent the government in this case.

2. Attached hereto as an exhibit to the Government's Sentencing Position for Defendant Ippei Mizuhara is an audio file of a phone call obtained from Bank A, as described in the Complaint Affidavit. (Dkt. No. 1.)

3. I instructed IRS Special Agent Chris Seymour to edit the audio file to redact the name of Bank A and the name of the unindicted co-conspirator mentioned in the call.

4. Other than those modifications, the audio file is a true and accurate representation of the evidence obtained from Bank A.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct and that this declaration is executed at Los Angeles, California, on January 23, 2025.


JEFF MITCHELL

EXHIBIT

CD with Audio File