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**UNITED STATES DISTRICT COURT
DISTRICT OF OREGON**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

GLEN STOLL,

Defendant.

Case No.: 3:19-cr-00112-JO

**DEFENDANT'S SENTENCING
MEMORANDUM**

Glen Stoll will appear in front of the Court for sentencing on April 23, 2021, having pled guilty on January 15, 2021 to one count of Conspiracy to Defraud the United States and one count of Evasion of Income Tax. Prior to entering his guilty plea, Mr. Stoll discussed his concerns with the plea agreement and sentencing on the record with the court, and the court agreed to sentence Mr. Stoll to probation if he entered a guilty plea.

For the reasons set forth in sentencing filings and others presented at the sentencing hearing, the court should sentence Mr. Stoll to probation in accordance with his plea agreement.

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Guideline Calculations in the Plea Agreement and Presentence Report

The Plea Agreement and the Presentence Report (PSR) both calculate a total adjusted offense level of 21. Mr. Stoll also agreed to the following guideline calculation when he pled guilty:

Base Offense Level §2T1.1(a)(1) and 2T4.1(G)	20
Acceptance of Responsibility §3E1.1	-3
Leader/Organizer §3B1.1(c)	2
Sophisticated Means §2T1.1(b)(2)	2
Total Offense Level	21

Mr. Stoll has no criminal history. His criminal history score of zero makes him a Category I on the guidelines. In this conspiracy case, Karl and Laurie Brady sought out Mr. Stoll after the government dismantled the Bradys' previous tax avoidance scheme. The Bradys lived a lavish lifestyle in contrast with Mr. Stoll's extremely modest one and the Bradys profited handsomely by avoiding their tax obligations in this case. In contrast, Mr. Stoll lives at or near the poverty line and spends all of his time in service to his community and people in need. Mr. Stoll runs a clean and sober house, he mentors at risk and underprivileged youth through an outdoor program, and he is helping his bible study group build a community church where they will feed the houseless and provide other social services to the community. Mr. Stoll visits and counsels his sick parishioners at their homes and in hospitals and by all accounts he has devoted

his life to god and to community service. Mr. Stoll is also elderly and at higher risk for severe side effects from COVID-19. Based on the above, the parties jointly recommend a sentence of five years of probation. This sentence adequately addresses the seriousness of the crimes, accounts for defendant's limited role in the conspiracy, and considers Mr. Stoll's personal circumstances and characteristics.

Conclusion

A sentence of supervised release complies with the mandate of §3553(a), it is the just and appropriate sentence in this case, and the court has agreed to impose a probation sentence.

DATED this 20th day of April, 2021.

By: /s Noah Horst
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Attorney for Glen Stoll