



U.S. Department of Justice

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PRESS RELEASE

MAN WHO EMBEZZLED \$1.3 MILLION FROM C.R. ENGLAND TRUCKING SENTENCED TO 30 MONTHS IN FEDERAL PRISON

SALT LAKE CITY – Nathan Lee Kapp, age 36, of Syracuse, who admitted embezzling about \$1.3 million in cash from C.R. England Trucking while employed by the company, will spend 30 months in federal prison. U.S. District Judge Clark Waddoups imposed the sentence this afternoon.

Kapp will surrender to begin serving his federal prison sentence July 26, 2011. He will be on supervised release for 36 months when he finishes his prison sentence.

“Stealing from your employer is taking a big risk. IRS criminal investigators are highly skilled in uncovering financial crimes. Greed leaves a trail and that trail leads to prison,” Paul Camacho, Special Agent in Charge of the Las Vegas Field Office, said.

Kapp, who pleaded guilty in March to money laundering, admitted embezzling the money from early 2007 to November 2010. According to documents filed by federal prosecutors in the case, Kapp converted the

money to his own personal use, including purchasing a \$630,000 home; three luxury vehicles; property; basketball tickets; and other personal items.

According to a sentencing memorandum filed by federal prosecutors, during the same four-year period of Kapp's embezzlement from C.R. England, there were 172 bank robberies in Utah. FBI statistics demonstrate that the average bank robbery yields about \$5,000 to the perpetrator. Based on those statistics, the total financial harm inflicted by the defendant was greater than the financial harm from the 172 bank robberies that occurred in the state during the time he was embezzling.

Assistant U.S. Attorney Loren Washburn argued for a sentence of 37 months in prison for Kapp. "Kapp is a repeat offender who failed to disclose his past as an embezzler to his employer and lied to his employer to lull the employer into continuing to trust him. He stole to fund a lavish lifestyle when a modest lifestyle was well within his means. Given his recidivism and the seriousness of his offense, he should be sentenced to 37 months," Washburn said.

Washburn told the court that Kapp admitted to IRS agents that he took all of the cash that crossed his desk and that the theft was unrelated to any identifiable need of his family. "He did not steal a loaf of bread to feed his family. He did not steal to pay for medical treatment for an ailing child or parent. The defendant stole all of the cash he encountered in his employment at C.R. England," Washburn said.

Court records also show Kapp has a previous conviction for embezzlement. In 2002, Kapp was an accountant for Don Julio Foods, a small business in Clearfield. Between 2002 and March 2004, when his theft was uncovered, Kapp embezzled at least \$29,519.42 from the company. He was charged with a felony in state court. The charge was reduced to a misdemeanor as a part of a plea agreement and Kapp served 71 days in jail for the crime.

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